

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: American Indian Public Charter School
(name continued) _____
CDS #: 01-61259-6113807
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0106
Fiscal Year: 2020/21

To the entity that approved the charter school:
(x) 2020/21 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: 6/25/20
Charter School Official
(Original signature required)

Print Name: Maya woods-Cadiz Title: Superintendent

To the County Superintendent of Schools:
(x) 2020/21 CHARTER SCHOOL BUDGET 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 BUDGET, please contact:

For Approving Entity:
Minh Co
Name
Accounting Manager
Title
(510) 879-0132
Telephone
minh.co@ousd.org
E-mail address

For Charter School:
Katema Ballentine
Name
Chief Business Officer
Title
510-893-8701 x17
Telephone
katema.ballentine@aimschools.org
E-mail address

(_____) 2020/21 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
ACOE District Advisor

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter School
(name continued) _____

CDS #: 01-61259-6113807

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0106

Budgeting Period: 2020/21

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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	1,339,045.00	1,383,256.00		1,383,256.00
Education Protection Account State Aid - Current Year	8012	364,448.00	375,558.00		375,558.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	576,993.00	547,492.00		547,492.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		2,280,486.00	2,306,306.00	0.00	2,306,306.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	91,500.16		93,949.00	93,949.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220	67,698.76		69,733.00	69,733.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	108,999.00		149,383.00	149,383.00
Total, Federal Revenues		268,197.92	0.00	313,065.00	313,065.00
3. Other State Revenues					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	216,313.79	42,305.00	237,044.00	279,349.00
Total, Other State Revenues		216,313.79	42,305.00	237,044.00	279,349.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	96,408.41	96,600.00		96,600.00
Total, Local Revenues		96,408.41	96,600.00	0.00	96,600.00
5. TOTAL REVENUES					
		2,861,406.12	2,445,211.00	550,109.00	2,995,320.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	732,724.32	665,979.00		665,979.00
Certificated Pupil Support Salaries	1200	51,466.25	48,439.00		48,439.00
Certificated Supervisors' and Administrators' Salaries	1300	100,801.25	94,886.00		94,886.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		884,991.82	809,304.00	0.00	809,304.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	90,764.66	51,638.00		51,638.00
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	9,246.16	4,693.00		4,693.00
Clerical and Office Salaries	2400	108,356.44	74,172.00		74,172.00
Other Non-certificated Salaries	2900	4,400.00	10,500.00		10,500.00
Total, Non-certificated Salaries		212,767.26	141,003.00	0.00	141,003.00

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter School
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202	59,419.92	57,884.00		57,884.00
OASDI / Medicare / Alternative	3301-3302	85,401.47	72,698.00		72,698.00
Health and Welfare Benefits	3401-3402	78,097.03	51,953.00		51,953.00
Unemployment Insurance	3501-3502	15,937.84	13,111.00		13,111.00
Workers' Compensation Insurance	3601-3602	10,541.01	17,486.00		17,486.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902	676.73	599.00		599.00
Total, Employee Benefits		250,074.00	213,731.00	0.00	213,731.00
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	34,441.49	0.00	2,000.00	2,000.00
Books and Other Reference Materials	4200	5,852.29	0.00	90.00	90.00
Materials and Supplies	4300	78,161.61	31,866.00	12,752.00	44,618.00
Noncapitalized Equipment	4400	130,462.76	11,576.00	1,416.00	12,992.00
Food	4700	37,530.80	82,384.00		82,384.00
Total, Books and Supplies		286,448.95	125,826.00	16,258.00	142,084.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100		0.00		0.00
Travel and Conferences	5200	13,223.02	59,006.00	2,448.00	61,454.00
Dues and Memberships	5300	2,338.02	0.00		0.00
Insurance	5400	15,444.82	11,646.00		11,646.00
Operations and Housekeeping Services	5500	76,256.92	64,789.00		64,789.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	139,371.31	53,366.00		53,366.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	580,911.50	318,616.00	58,544.00	377,160.00
Communications	5900	7,353.84	7,528.00	27.00	7,555.00
Total, Services and Other Operating Expenditures		834,899.43	514,951.00	61,019.00	575,970.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900	28,848.00	28,848.00		28,848.00
Total, Capital Outlay		28,848.00	28,848.00	0.00	28,848.00
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	252,629.00	331,411.00	93,949.00	425,360.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438	146,000.00	146,000.00		146,000.00
Principal	7439				0.00
Total, Other Outgo		398,629.00	477,411.00	93,949.00	571,360.00

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter School
(name continued)

8. TOTAL EXPENDITURES		2,896,658.46	2,311,074.00	171,226.00	2,482,300.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(35,252.34)	134,137.00	378,883.00	513,020.00

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter School
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		(35,252.34)	134,137.00	378,883.00	513,020.00
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,228,520.73	1,193,268.66		1,193,268.66
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.27			0.00
c. Adjusted Beginning Balance		1,228,521.00	1,193,268.66	0.00	1,193,268.66
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,193,268.66	1,327,405.66	378,883.00	1,706,288.66
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740			378,883.00	378,883.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	86,900.00	74,769.00		74,769.00
Unassigned / Unappropriated Amount	9790	1,106,368.66	1,252,636.66	0.00	1,252,636.66

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter School
 (name continued)
CDS #: 01-61259-6113807
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0106
Fiscal Year: 2020/21

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 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,383,256.00	0.00	1,383,256.00	1,432,651.00	1,511,745.00
Education Protection Account State Aid - Current Year	8012	375,558.00	0.00	375,558.00	372,333.00	375,397.00
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	547,492.00	0.00	547,492.00	589,477.00	594,427.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,306,306.00	0.00	2,306,306.00	2,394,461.00	2,481,569.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	93,949.00	93,949.00	93,249.00	93,949.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	69,733.00	69,733.00	69,152.00	69,733.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	149,383.00	149,383.00	0.00	0.00
Total, Federal Revenues		0.00	313,065.00	313,065.00	162,401.00	163,682.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	42,305.00	237,044.00	279,349.00	233,836.00	56,193.00
Total, Other State Revenues		42,305.00	237,044.00	279,349.00	233,836.00	56,193.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	96,600.00	0.00	96,600.00	96,545.00	96,600.00
Total, Local Revenues		96,600.00	0.00	96,600.00	96,545.00	96,600.00
5. TOTAL REVENUES						
		2,445,211.00	550,109.00	2,995,320.00	2,887,243.00	2,798,044.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	665,979.00	0.00	665,979.00	554,185.00	568,040.00
Certificated Pupil Support Salaries	1200	48,439.00	0.00	48,439.00	49,650.00	50,891.00
Certificated Supervisors' and Administrators' Salaries	1300	94,886.00	0.00	94,886.00	97,258.00	99,689.00
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		809,304.00	0.00	809,304.00	701,093.00	718,620.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	51,638.00	0.00	51,638.00	52,786.00	53,962.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	4,693.00	0.00	4,693.00	4,810.00	4,930.00
Clerical and Office Salaries	2400	74,172.00	0.00	74,172.00	76,027.00	77,927.00
Other Non-certificated Salaries	2900	10,500.00	0.00	10,500.00	10,500.00	10,500.00
Total, Non-certificated Salaries		141,003.00	0.00	141,003.00	144,123.00	147,319.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter School
(name continued) _____

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	57,884.00	0.00	57,884.00	71,268.00	75,878.00
OASDI / Medicare / Alternative	3301-3302	72,698.00	0.00	72,698.00	64,658.00	62,118.00
Health and Welfare Benefits	3401-3402	51,953.00	0.00	51,953.00	53,027.00	55,678.00
Unemployment Insurance	3501-3502	13,111.00	0.00	13,111.00	11,452.00	10,480.00
Workers' Compensation Insurance	3601-3602	17,486.00	0.00	17,486.00	15,552.00	14,940.00
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	599.00	0.00	599.00	499.00	511.00
Total, Employee Benefits		213,731.00	0.00	213,731.00	216,456.00	219,605.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	2,000.00	2,000.00	23,000.00	23,919.00
Books and Other Reference Materials	4200	0.00	90.00	90.00	252.00	262.00
Materials and Supplies	4300	31,866.00	12,752.00	44,618.00	71,092.00	73,933.00
Noncapitalized Equipment	4400	11,576.00	1,416.00	12,992.00	59,769.00	62,158.00
Food	4700	82,384.00	0.00	82,384.00	84,189.00	87,554.00
Total, Books and Supplies		125,826.00	16,258.00	142,084.00	238,302.00	247,826.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	59,006.00	2,448.00	61,454.00	62,802.00	65,312.00
Dues and Memberships	5300	0.00	0.00	0.00		
Insurance	5400	11,646.00	0.00	11,646.00	11,901.00	12,377.00
Operations and Housekeeping Services	5500	64,789.00	0.00	64,789.00	66,209.00	68,855.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	53,366.00	0.00	53,366.00	87,440.00	89,057.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	318,616.00	58,544.00	377,160.00	530,240.00	549,637.00
Communications	5900	7,528.00	27.00	7,555.00	7,720.00	8,029.00
Total, Services and Other Operating Expenditures		514,951.00	61,019.00	575,970.00	766,312.00	793,267.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	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 full accrual only)	6900	28,848.00	0.00	28,848.00	28,848.00	28,848.00
Total, Capital Outlay		28,848.00	0.00	28,848.00	28,848.00	28,848.00
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	331,411.00	93,949.00	425,360.00	277,032.00	279,360.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	146,000.00	0.00	146,000.00	146,000.00	146,000.00
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		146,000.00	0.00	146,000.00	146,000.00	146,000.00
Total, Other Outgo		477,411.00	93,949.00	571,360.00	423,032.00	425,360.00
8. TOTAL EXPENDITURES		2,311,074.00	171,226.00	2,482,300.00	2,518,166.00	2,580,845.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		134,137.00	378,883.00	513,020.00	369,077.00	217,199.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter School
(name continued) _____

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		134,137.00	378,883.00	513,020.00	369,077.00	217,199.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,193,268.66	0.00	1,193,268.66	1,706,288.66	2,075,365.66
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,193,268.66	0.00	1,193,268.66	1,706,288.66	2,075,365.66
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,327,405.66	378,883.00	1,706,288.66	2,075,365.66	2,292,564.66
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		378,883.00	378,883.00		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	74,769.00	0.00	74,769.00	75,545.00	77,425.00
Undesignated / Unappropriated Amount	9790	1,252,636.66	0.00	1,252,636.66	1,999,820.66	2,215,139.66

MYP BUDGET NARRATIVE AND ASSUMPTION

-With future uncertainty surrounding budget cuts due to COVID-19, please provide a narrative & general assumptions for the projected budget for 20/21,21/22 & 22/13 fiscal years. We would like to see assumptions for each of the revenue categories (LCFF, Federal, State & Local) and expenditure categories (1000-7000 Object).

Revenues: is based on a negative (-7.92) LCFF Calculator before May Revise v20.2c

Enrollment Projections:

20-21	240	ADA	232.8
21-22	238	ADA	230.9
22-23	240	ADA	232.8

State Revenues:

Lottery: \$153 unrestricted / \$54 restricted

Mandate Block Grant: \$16.87 and \$46.87

Federal Revenues is based on revenues from Facilities Grant, Federal CNP, and Title Funds.

Total Local Revenues is based on a combination of Student Lunch Revenue, Foundation Grants, and All Other Local Revenues.

Expenses:

STRS Rate reflects state mandated rates for 20-21 16.15%, 21-22 16.02%, 22-23 18.10%

Nearly all 4000 and 5000 line items were based upon 19-20 per ADA estimated rates, increased by ADA and the CA CPI projected rate per year as per the SSC dashboard. Consequently, each series increases largely in line with the increase in ADA per year.