

**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: American Indian Public  
(continued) Charter School II \_\_\_\_\_  
CDS #: 01-61259-0114363  
Charter Approving Entity: Oakland Unified  
County: Alameda  
Charter #: 0882  
Fiscal Year: 2022/23

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**CERTIFICATION OF FINANCIAL CONDITION**

X 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:  
( x ) 2022/23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: 12/5/2022  
Charter School Official  
(Original signature required)

Print Name: Maya Woods-Cadiz Title: Superintendent

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To the County Superintendent of Schools:  
( x ) 2022/23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print Name: Minh Co Title: Accounting Manager

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

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Minh Co</u>	<u>Katema Ballentine</u>
Name	Name
<u>Accounting Manager</u>	<u>CBO</u>
Title	Title
<u>510-879-8605</u>	<u>510-893-8701 x17</u>
Phone	Phone
<u>minh.co@ousd.org</u>	<u>katema.ballentine@aimschools.org</u>
E-mail	E-mail

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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  
First Interim Report - Detail**

Charter School Name: American Indian Public  
 (continued) Charter School II  
 CDS #: 01-61259-0114363  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0882  
 Fiscal Year: 2022/23

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, 9400-9489, and 9660-9669, 9796 and 9797)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
1. LCFF Sources										
State Aid - Current Year	8011	4,313,909.17	-	4,313,909.17	789,257.00	-	789,257.00	3,783,388.00	-	3,783,388.00
Education Protection Account State Aid - Current Year	8012	1,365,596.83	-	1,365,596.83	421,870.00	-	421,870.00	1,550,914.00	-	1,550,914.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,946,825.95	-	1,946,825.95	504,750.00	-	504,750.00	1,784,235.00	-	1,784,235.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		7,626,331.95	-	7,626,331.95	1,715,877.00	-	1,715,877.00	7,118,537.00	-	7,118,537.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	305,117.48	305,117.48	-	16,919.70	16,919.70	-	300,465.00	300,465.00
Special Education - Federal	8181, 8182	-	109,200.00	109,200.00	-	-	-	-	109,200.00	109,200.00
Child Nutrition - Federal	8220	-	223,064.82	223,064.82	-	36,346.99	36,346.99	-	223,064.82	223,064.82
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	684,311.20	684,311.20	-	122,663.94	122,663.94	-	684,311.20	684,311.20
Total, Federal Revenues		-	1,321,693.50	1,321,693.50	-	175,930.63	175,930.63	-	1,317,041.02	1,317,041.02
3. Other State Revenues										
Special Education - State	StateRevSE	-	559,552.00	559,552.00	-	-	-	-	559,552.00	559,552.00
All Other State Revenues	StateRevAO	966,723.28	1,017,946.00	1,984,669.28	-	53,484.90	53,484.90	107,928.00	2,769,958.42	2,877,886.42
Total, Other State Revenues		966,723.28	1,577,498.00	2,544,221.28	-	53,484.90	53,484.90	107,928.00	3,329,510.42	3,437,438.42
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	64,568.66	109,701.78	174,270.44	945.16	19,689.94	20,635.10	64,568.66	109,701.78	174,270.44
Total, Local Revenues		64,568.66	109,701.78	174,270.44	945.16	19,689.94	20,635.10	64,568.66	109,701.78	174,270.44
<b>5. TOTAL REVENUES</b>		<b>8,657,623.89</b>	<b>3,008,893.28</b>	<b>11,666,517.17</b>	<b>1,716,822.16</b>	<b>249,105.47</b>	<b>1,965,927.63</b>	<b>7,291,033.66</b>	<b>4,756,253.23</b>	<b>12,047,286.89</b>
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,936,306.98	433,760.47	2,370,067.45	375,937.72	43,994.21	419,931.93	1,433,371.38	942,537.11	2,375,908.50
Certificated Pupil Support Salaries	1200	66,136.93	204,652.53	270,789.46	43,567.85	5,623.00	49,190.85	66,136.93	204,652.53	270,789.46
Certificated Supervisors' and Administrators' Salaries	1300	346,458.84	109,853.59	456,312.43	105,665.69	41,491.18	147,156.87	422,255.02	109,853.59	532,108.61
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,348,902.75	748,266.59	3,097,169.34	525,171.26	91,108.39	616,279.65	1,921,763.33	1,257,043.23	3,178,806.56
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	201,682.77	284,476.22	486,158.98	5,047.78	33,784.08	38,831.86	71,805.57	456,660.22	528,465.78
Non-certificated Support Salaries	2200	-	-	-	-	6,496.10	6,496.10	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-

Clerical and Office Salaries	2400	268,808.56	83,944.03	352,752.59	50,711.33	2,687.39	53,398.72	211,521.81	83,944.03	295,465.84
Other Non-certificated Salaries	2900			-			-			-
Total, Non-certificated Salaries		470,491.33	368,420.25	838,911.57	55,759.11	42,967.57	98,726.68	283,327.38	540,604.25	823,931.63
<b>3. Employee Benefits</b>										
STRS	3101-3102			-						-
PERS	3201-3202	204,741.41	129,721.18	334,462.59	26,193.23	20,174.24	46,367.47	184,885.97	180,827.47	365,713.45
OASDI / Medicare / Alternative	3301-3302	215,683.65	85,426.54	301,110.19	42,940.41	10,721.88	53,662.29	169,224.49	139,270.03	308,494.53
Health and Welfare Benefits	3401-3402	386,875.05	96,822.66	483,697.71	76,054.63	7,380.85	83,435.48	281,455.02	206,512.18	487,967.20
Unemployment Insurance	3501-3502	37,196.78	13,746.46	50,943.24	1,211.27	761.91	1,973.18	30,529.31	21,609.63	52,138.94
Workers' Compensation Insurance	3601-3602	84,581.82	33,500.61	118,082.43	6,726.54	1,230.84	7,957.18	67,048.82	53,929.42	120,978.25
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	1,802.20	466.12	2,268.31			-	1,817.45	466.22	2,283.66
Total, Employee Benefits		930,880.91	359,683.56	1,290,564.47	153,126.08	40,269.52	193,395.60	734,961.07	602,614.96	1,337,576.02
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100		112,000.00	112,000.00	73,511.73	66,778.42	140,290.15		112,000.00	112,000.00
Books and Other Reference Materials	4200		155,389.00	155,389.00	20,837.25	7,984.00	28,821.25		148,408.00	148,408.00
Materials and Supplies	4300	110,856.00	487,271.33	598,127.33	50,453.19	48,863.83	99,317.02	115,856.00	268,336.60	384,192.60
Noncapitalized Equipment	4400		364,960.00	364,960.00	46,623.71	36,009.40	82,633.11		177,789.00	177,789.00
Food	4700		228,670.24	228,670.24		73,979.65	73,979.65		228,670.24	228,670.24
Total, Books and Supplies		110,856.00	1,348,290.57	1,459,146.57	191,425.88	233,615.30	425,041.18	115,856.00	935,203.84	1,051,059.84
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100			-						-
Travel and Conferences	5200		65,507.28	65,507.28	2,305.32	8,541.25	10,846.57		65,507.28	65,507.28
Dues and Memberships	5300	21,100.00	16,080.65	37,180.65	15,201.81		15,201.81	21,100.00	16,080.65	37,180.65
Insurance	5400	74,782.17		74,782.17	27,144.00		27,144.00	84,315.99		84,315.99
Operations and Housekeeping Services	5500	178,240.88	160,000.00	338,240.88	76,521.35	32,967.00	109,488.35	404,240.88	169,328.84	573,569.72
Rentals, Leases, Repairs, and Noncap. Improvements	5600	358,789.96	13,056.00	371,845.96	38,892.82	37,161.54	76,054.36	89,500.00	241,845.96	331,345.96
Transfers of Direct Costs	5700-5799			-						-
Professional/Consulting Services and Operating Expend.	5800	2,706,424.34	322,233.67	3,028,658.01	713,168.98	25,147.32	738,316.30	2,345,081.17	752,830.57	3,097,911.74
Communications	5900	46,000.00		46,000.00	28,012.07		28,012.07	46,000.00		46,000.00
Total, Services and Other Operating Expenditures		3,385,337.35	576,877.60	3,962,214.95	901,246.35	103,817.11	1,005,063.46	2,990,238.04	1,245,593.30	4,235,831.34
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for 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	255,000.00		255,000.00	100,126.44		100,126.44	255,000.00		255,000.00
Amortization Expense-Lease Assets	6910			-						-
Total, Capital Outlay		255,000.00	-	255,000.00	100,126.44	-	100,126.44	255,000.00	-	255,000.00
<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	-		-				492,537.31		492,537.31
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	345,728.00		345,728.00	80,906.84	26,141.98	107,048.82	345,728.00		345,728.00
Principal (for modified accrual basis only)	7439			-						-
Total, Other Outgo		345,728.00	-	345,728.00	80,906.84	26,141.98	107,048.82	838,265.31	-	838,265.31
<b>8. TOTAL EXPENDITURES</b>		7,847,196.33	3,401,538.57	11,248,734.90	2,007,761.96	537,919.87	2,545,681.83	7,139,411.13	4,581,059.58	11,720,470.70
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>										

<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		810,427.56	(392,645.29)	417,782.27	(290,939.80)	(288,814.40)	(579,754.20)	151,622.53	175,193.65	326,816.19
<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	(392,645.29)	392,645.29	-	(288,814.40)	288,814.40	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		(392,645.29)	392,645.29	-	(288,814.40)	288,814.40	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		417,782.27	-	417,782.27	(579,754.20)	-	(579,754.20)	151,622.53	175,193.65	326,816.19
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	3,421,423.01	68,722.00	3,490,145.01	2,994,036.79	337,681.06	3,331,717.85	2,994,036.79	337,681.06	3,331,717.85
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		3,421,423.01	68,722.00	3,490,145.01	2,994,036.79	337,681.06	3,331,717.85	2,994,036.79	337,681.06	3,331,717.85
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,839,205.28	68,722.00	3,907,927.28	2,414,282.59	337,681.06	2,751,963.65	3,145,659.32	512,874.71	3,658,534.04
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		68,722.00	68,722.00		337,681.06	337,681.06		512,874.71	512,874.71
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	337,462.05		337,462.05			-	561,397.00		561,397.00
Unassigned/Unappropriated Amount	9790	3,501,743.24	-	3,501,743.24	2,414,282.59	-	2,414,282.59	2,584,262.32	-	2,584,262.32

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

Charter School Name: American Indian Public  
 (continued) Charter School II  
 CDS #: 01-61259-0114363  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0882  
 Fiscal Year: 2022/23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,313,909.17	789,257.00	3,783,388.00	(530,521.17)	-12.30%
Education Protection Account State Aid - Current Year	8012	1,365,596.83	421,870.00	1,550,914.00	185,317.17	13.57%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,946,825.95	504,750.00	1,784,235.00	(162,590.95)	-8.35%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		7,626,331.95	1,715,877.00	7,118,537.00	(507,794.95)	-6.66%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	305,117.48	16,919.70	300,465.00	(4,652.48)	-1.52%
Special Education - Federal	8181, 8182	109,200.00	-	109,200.00	-	0.00%
Child Nutrition - Federal	8220	223,064.82	36,346.99	223,064.82	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	684,311.20	122,663.94	684,311.20	-	0.00%
Total, Federal Revenues		1,321,693.50	175,930.63	1,317,041.02	(4,652.48)	-0.35%
3. Other State Revenues						
Special Education - State	StateRevSE	559,552.00	-	559,552.00	-	0.00%
All Other State Revenues	StateRevAO	1,984,669.28	53,484.90	2,877,886.42	893,217.14	45.01%
Total, Other State Revenues		2,544,221.28	53,484.90	3,437,438.42	893,217.14	35.11%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	174,270.44	20,635.10	174,270.44	-	0.00%
Total, Local Revenues		174,270.44	20,635.10	174,270.44	-	0.00%
5. TOTAL REVENUES		11,666,517.17	1,965,927.63	12,047,286.89	380,769.72	3.26%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,370,067.45	419,931.93	2,375,908.50	5,841.04	0.25%

Certificated Pupil Support Salaries	1200	270,789.46	49,190.85	270,789.46	0.00	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	456,312.43	147,156.87	532,108.61	75,796.18	16.61%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		3,097,169.34	616,279.65	3,178,806.56	81,637.22	2.64%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	486,158.98	38,831.86	528,465.78	42,306.80	8.70%
Non-certificated Support Salaries	2200	-	6,496.10	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	352,752.59	53,398.72	295,465.84	(57,286.74)	-16.24%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		838,911.57	98,726.68	823,931.63	(14,979.94)	-1.79%
<b>3. Employee Benefits</b>						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	334,462.59	46,367.47	365,713.45	31,250.86	9.34%
OASDI / Medicare / Alternative	3301-3302	301,110.19	53,662.29	308,494.53	7,384.34	2.45%
Health and Welfare Benefits	3401-3402	483,697.71	83,435.48	487,967.20	4,269.49	0.88%
Unemployment Insurance	3501-3502	50,943.24	1,973.18	52,138.94	1,195.70	2.35%
Workers' Compensation Insurance	3601-3602	118,082.43	7,957.18	120,978.25	2,895.82	2.45%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	2,268.31	-	2,283.66	15.35	0.68%
Total, Employee Benefits		1,290,564.47	193,395.60	1,337,576.02	47,011.55	3.64%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	112,000.00	140,290.15	112,000.00	-	0.00%
Books and Other Reference Materials	4200	155,389.00	28,821.25	148,408.00	(6,981.00)	-4.49%
Materials and Supplies	4300	598,127.33	99,317.02	384,192.60	(213,934.73)	-35.77%
Noncapitalized Equipment	4400	364,960.00	82,633.11	177,789.00	(187,171.00)	-51.29%
Food	4700	228,670.24	73,979.65	228,670.24	-	0.00%
Total, Books and Supplies		1,459,146.57	425,041.18	1,051,059.84	(408,086.73)	-27.97%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	65,507.28	10,846.57	65,507.28	-	0.00%
Dues and Memberships	5300	37,180.65	15,201.81	37,180.65	-	0.00%
Insurance	5400	74,782.17	27,144.00	84,315.99	9,533.82	12.75%
Operations and Housekeeping Services	5500	338,240.88	109,488.35	573,569.72	235,328.84	69.57%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	371,845.96	76,054.36	331,345.96	(40,500.00)	-10.89%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	3,028,658.01	738,316.30	3,097,911.74	69,253.73	2.29%
Communications	5900	46,000.00	28,012.07	46,000.00	-	0.00%
Total, Services and Other Operating Expenditures		3,962,214.95	1,005,063.46	4,235,831.34	273,616.39	6.91%
<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	255,000.00	100,126.44	255,000.00	-	0.00%
Amortization Expense-Lease Assets	6910	-	-	-	-	
Total, Capital Outlay		255,000.00	100,126.44	255,000.00	-	0.00%
<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	-	-	492,537.31	492,537.31	New
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	345,728.00	107,048.82	345,728.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		345,728.00	107,048.82	838,265.31	492,537.31	142.46%
<b>8. TOTAL EXPENDITURES</b>		11,248,734.90	2,545,681.83	11,720,470.70	471,735.80	4.19%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		417,782.27	(579,754.20)	326,816.19	(90,966.08)	-21.77%
<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>		417,782.27	(579,754.20)	326,816.19	(90,966.08)	-21.77%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	3,490,145.01	3,331,717.85	3,331,717.85	(158,427.16)	-4.54%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		3,490,145.01	3,331,717.85	3,331,717.85		
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,907,927.28	2,751,963.65	3,658,534.04		
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	68,722.00	337,681.06	512,874.71	444,152.71	646.30%
c Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	337,462.05	-	561,397.00	223,934.95	66.36%
Unassigned/Unappropriated Amount	9790	3,501,743.24	2,414,282.59	2,584,262.32	(917,480.91)	-26.20%



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

Charter School Name: American Indian Public  
 (continued) Charter School II  
 CDS #: 01-61259-0114363  
 Charter Approving Entity: Oakland Unified  
 County: Alameda  
 Charter #: 0882  
 Fiscal Year: 2022/23

*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 / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	3,783,388.00	0.00	3,783,388.00	4,582,023.05	4,886,087.87
Education Protection Account State Aid - Current Year	8012	1,550,914.00	0.00	1,550,914.00	1,392,494.95	1,396,633.13
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,784,235.00	0.00	1,784,235.00	1,985,172.52	1,991,071.99
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		7,118,537.00	0.00	7,118,537.00	7,959,690.52	8,273,792.99
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	300,465.00	300,465.00	307,578.69	314,110.09
Special Education - Federal	8181, 8182	0.00	109,200.00	109,200.00	109,200.00	110,760.00
Child Nutrition - Federal	8220	0.00	223,064.82	223,064.82	232,758.31	238,889.40
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	684,311.20	684,311.20	684,311.20	
Total, Federal Revenues		0.00	1,317,041.02	1,317,041.02	1,333,848.19	663,759.49
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	559,552.00	559,552.00	569,785.60	571,360.00
All Other State Revenues	StateRevAO	107,928.00	2,769,958.42	2,877,886.42	815,582.81	353,239.86

Total, Other State Revenues		107,928.00	3,329,510.42	3,437,438.42	1,385,368.41	924,599.86
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	64,568.66	109,701.78	174,270.44	174,594.57	174,617.70
Total, Local Revenues		64,568.66	109,701.78	174,270.44	174,594.57	174,617.70
5. TOTAL REVENUES		7,291,033.66	4,756,253.23	12,047,286.89	10,853,501.70	10,036,770.04
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,433,371.38	942,537.11	2,375,908.50	1,903,305.67	1,850,075.15
Certificated Pupil Support Salaries	1200	66,136.93	204,652.53	270,789.46	274,851.30	278,974.07
Certificated Supervisors' and Administrators' Salaries	1300	422,255.02	109,853.59	532,108.61	540,090.24	548,191.59
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,921,763.33	1,257,043.23	3,178,806.56	2,718,247.20	2,677,240.81
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	71,805.57	456,660.22	528,465.78	475,845.56	382,580.63
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	211,521.81	83,944.03	295,465.84	245,286.02	267,195.35
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		283,327.38	540,604.25	823,931.63	721,131.58	649,775.98

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	184,885.97	180,827.47	365,713.45	343,560.93	343,560.93
OASDI / Medicare / Alternative	3301-3302	169,224.49	139,270.03	308,494.53	258,460.23	258,460.23
Health and Welfare Benefits	3401-3402	281,455.02	206,512.18	487,967.20	512,365.56	537,983.84
Unemployment Insurance	3501-3502	30,529.31	21,609.63	52,138.94	35,409.59	35,409.59
Workers' Compensation Insurance	3601-3602	67,048.82	53,929.42	120,978.25	101,356.95	101,356.95
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	1,817.45	466.22	2,283.66	1,814.13	1,814.13
Total, Employee Benefits		734,961.07	602,614.96	1,337,576.02	1,252,967.39	1,278,585.67
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	112,000.00	112,000.00	50,000.00	14,165.00
Books and Other Reference Materials	4200	0.00	148,408.00	148,408.00	50,000.00	20,000.00

Materials and Supplies	4300	115,856.00	268,336.60	384,192.60	360,897.78	48,090.70
Noncapitalized Equipment	4400	0.00	177,789.00	177,789.00	144,929.00	60,000.00
Food	4700	0.00	228,670.24	228,670.24	232,946.37	238,374.02
Total, Books and Supplies		115,856.00	935,203.84	1,051,059.84	838,773.15	380,629.72
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	0.00	65,507.28	65,507.28	66,732.27	68,287.13
Dues and Memberships	5300	21,100.00	16,080.65	37,180.65	37,875.93	38,758.44
Insurance	5400	84,315.99	0.00	84,315.99	85,892.70	87,894.00
Operations and Housekeeping Services	5500	404,240.88	169,328.84	573,569.72	584,295.47	597,909.56
Rentals, Leases, Repairs, and Noncap. Improvements	5600	89,500.00	241,845.96	331,345.96	337,542.13	345,406.86
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	2,345,081.17	752,830.57	3,097,911.74	2,914,462.69	2,798,594.93
Communications	5900	46,000.00	0.00	46,000.00	46,000.00	47,071.80
Total, Services and Other Operating Expenditures		2,990,238.04	1,245,593.30	4,235,831.34	4,072,801.18	3,983,922.71
<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		
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	255,000.00	0.00	255,000.00	255,000.00	255,000.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00		
Total, Capital Outlay		255,000.00	0.00	255,000.00	255,000.00	255,000.00
<b>7. Other Outgo</b>						
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	492,537.31	0.00	492,537.31		
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	352,193.11	360,399.21
Debt Service:						
Interest	7438	345,728.00	0.00	345,728.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		838,265.31	0.00	838,265.31	352,193.11	360,399.21
<b>8. TOTAL EXPENDITURES</b>		<b>7,139,411.13</b>	<b>4,581,059.58</b>	<b>11,720,470.70</b>	<b>10,211,113.62</b>	<b>9,585,554.10</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>						

**BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)**

151,622.53

175,193.65

326,816.19

642,388.07

451,215.94

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		151,622.53	175,193.65	326,816.19	642,388.07	451,215.94
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	2,994,036.79	337,681.06	3,331,717.85	3,658,534.04	4,300,922.11
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		2,994,036.79	337,681.06	3,331,717.85	3,658,534.04	4,300,922.11
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,145,659.32	512,874.71	3,658,534.04	4,300,922.11	4,752,138.06
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		512,874.71	512,874.71		
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	561,397.00	0.00	561,397.00	510,556.00	479,278.00
Unassigned/Unappropriated Amount	9790	2,584,262.32	0.00	2,584,262.32	3,790,366.11	4,272,860.06