

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

Charter School Name: American Indian Public  
(continued) Charter High  
CDS #: 01-61259-0111856  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0765  
Fiscal Year: 2020/21

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:


(  ) 2020/21 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:

(  ) 2020/21 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: 02-26-21  
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:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Oakland Unified School District</u>	<u>Katema Ballentine</u>
Name	Name
<u>Accounting Manager</u>	<u>CBO</u>
Title	Title
<u>510-879-0132</u>	<u>510-506-0875</u>
Phone	Phone
<u>minh.co@ousd.org</u>	<u>katema.ballentine@aimsk12.org</u>
E-mail	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

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To the entity that approved the charter school:

2020/21 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:

2020/21 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:

Oakland Unified School District  
Name

Accounting Manager  
Title

510-879-0132  
Phone

minh.co@ousd.org  
E-mail

For Charter School:

Katema Ballentine  
Name

CBO  
Title

510-506-0875  
Phone

katema.ballentine@aimsk12.org  
E-mail

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

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

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

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-011856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	2,686,742.00		2,686,742.00	1,261,034.00		1,261,034.00	2,686,742.00		2,686,742.00
Education Protection Account State Aid - Current Year	8012	897,284.00		897,284.00	448,642.00		448,642.00	897,284.00		897,284.00
State Aid - Prior Years	8019									
Transfer to Charter Schools in Lieu of Property Taxes	8096	1,000,605.00		1,000,605.00	466,564.00		466,564.00	1,000,605.00		1,000,605.00
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		4,584,631.00	-	4,584,631.00	2,176,240.00	-	2,176,240.00	4,584,631.00	-	4,584,631.00
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I-V)	8290		507,247.00	507,247.00		44,120.00	44,120.00		119,828.00	119,828.00
Special Education - Federal	8181, 8182									
Child Nutrition - Federal	8220		47,965.00	47,965.00		15,105.00	15,105.00		47,965.00	47,965.00
Donated Food Commodities	8221									
Other Federal Revenues	8110, 8260-8299					327,495.00	327,495.00		722,013.00	722,013.00
Total, Federal Revenues		-	555,212.00	555,212.00	-	386,720.00	386,720.00	-	889,806.00	889,806.00
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE									
All Other State Revenues	StateRevAO	76,897.00	62,011.00	138,908.00	40,940.00	40,398.00	81,338.00	78,094.00	62,011.00	140,105.00
Total, Other State Revenues		76,897.00	62,011.00	138,908.00	40,940.00	40,398.00	81,338.00	78,094.00	62,011.00	140,105.00
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	273,514.00	2,781.00	276,295.00	4,034.00	2,900.00	6,934.00	95,570.00	190,725.00	286,295.00
Total, Local Revenues		273,514.00	2,781.00	276,295.00	4,034.00	2,900.00	6,934.00	95,570.00	190,725.00	286,295.00
<b>5. TOTAL REVENUES</b>		<b>4,935,042.00</b>	<b>620,004.00</b>	<b>5,555,046.00</b>	<b>2,221,214.00</b>	<b>430,018.00</b>	<b>2,651,232.00</b>	<b>4,758,295.00</b>	<b>1,142,542.00</b>	<b>5,900,837.00</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	1,336,700.00		1,336,700.00	639,250.00		639,250.00	1,397,567.00		1,397,567.00
Certificated Pupil Support Salaries	1200	172,694.00		172,694.00	67,046.00	43,253.00	110,299.00	88,264.00	62,000.00	150,264.00
Certificated Supervisors' and Administrators' Salaries	1300	115,000.00		115,000.00	96,059.00		96,059.00	190,128.00		190,128.00
Other Certificated Salaries	1900									
Total, Certificated Salaries		1,624,394.00	-	1,624,394.00	802,355.00	43,253.00	845,608.00	1,675,959.00	62,000.00	1,737,959.00
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	158,754.00		158,754.00	102,601.00	1,983.00	104,584.00	140,352.00	3,826.00	144,178.00
Non-certificated Support Salaries	2200									
Non-certificated Supervisors' and Administrators' Sal	2300									
Clerical and Office Salaries	2400	187,657.00		187,657.00	215,143.00		215,143.00	240,086.00		240,086.00
Other Non-certificated Salaries	2900					6,875.00	6,875.00	30,000.00		30,000.00
Total, Non-certificated Salaries		346,411.00	-	346,411.00	324,619.00	1,983.00	326,602.00	410,438.00	3,826.00	414,264.00
<b>3. Employee Benefits</b>										
STRS	3101-3102									
PERS	3201-3202	72,459.00		72,459.00	71,335.00	410.00	71,745.00	130,747.00	791.30	131,539.00
OASDI / Medicare / Alternative	3301-3302	150,767.00		150,767.00	85,349.00	3,449.00	88,798.00	155,693.43	6,656.57	162,350.00
Health and Welfare Benefits	3401-3402	157,186.00		157,186.00	105,850.00	1,537.00	107,387.00	155,455.59	2,966.41	158,422.00
Unemployment Insurance	3501-3502	23,987.00		23,987.00	15,442.00	506.00	15,948.00	25,450.42	976.58	26,427.00
Workers' Compensation Insurance	3601-3602	36,263.00		36,263.00	8,091.00	262.00	8,353.00	38,543.34	505.66	39,049.00
OPEB, Allocated	3701-3702									
OPEB, Active Employees	3751-3752									
Other Employee Benefits	3901-3902									
Total, Employee Benefits		440,662.00	-	440,662.00	286,067.00	6,164.00	292,231.00	505,890.48	11,896.52	517,787.00
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	99,700.00	6,009.00	105,709.00	95,243.00	16,459.00	111,702.00	46,213.00	70,000.00	116,213.00
Books and Other Reference Materials	4200	3,100.00		3,100.00	8,475.00	3,993.00	12,468.00	8,857.00	3,993.00	12,850.00
Materials and Supplies	4300	168,959.00	27,327.00	196,286.00	141,015.00	78,825.00	219,840.00	182,261.00	90,000.00	272,261.00
Noncapitalized Equipment	4400	58,292.00	55,239.00	113,531.00	52,367.00	113,888.00	166,255.00	160,494.00	120,000.00	280,494.00
Food	4700	40,000.00		40,000.00		28,888.00	28,888.00	40,000.00		40,000.00
Total, Books and Supplies		330,051.00	128,575.00	458,626.00	297,094.00	242,253.00	539,347.00	397,825.00	323,993.00	721,818.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100									
Travel and Conferences	5200	5,178.00	1,531.00	6,709.00	16,319.00	6,498.00	22,817.00	17,054.00	6,500.00	23,554.00
Dues and Memberships	5300	12,750.00		12,750.00	2,880.00		2,880.00	12,750.00		12,750.00
Insurance	5400	38,111.00		38,111.00	25,780.00		25,780.00	38,111.00		38,111.00
Operations and Housekeeping Services	5500	57,494.00	22,702.00	80,196.00	24,501.00	37,148.00	61,649.00	82,899.00	50,000.00	132,899.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	218,017.00	25,794.00	243,811.00	90,860.00	25,794.00	116,654.00	239,291.00	35,000.00	274,291.00
Transfers of Direct Costs	5700-5799				(220,500.00)		(220,500.00)	(220,500.00)		(220,500.00)
Professional/Consulting Services and Operating Expend.	5800	804,510.00	174,221.00	978,731.00	651,983.00	63,818.00	715,801.00	1,001,199.00	75,000.00	1,076,199.00
Communications	5900		3,500.00	3,500.00	3,105.00		3,105.00	3,500.00		3,500.00
Total, Services and Other Operating Expenditures		1,136,060.00	227,748.00	1,363,808.00	594,928.00	353,758.00	948,686.00	1,174,304.00	387,000.00	1,561,304.00

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Second Interim Report - Detail**

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-0111856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<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	6,924.00		6,924.00	5,198.00		5,198.00	6,924.00		6,924.00
Total, Capital Outlay		6,924.00	-	6,924.00	5,198.00	-	5,198.00	6,924.00	-	6,924.00
<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		597,075.00	597,075.00	198,745.00		198,745.00	597,075.00		597,075.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO									
All Other Transfers	7281-7299									
Transfers of Indirect Costs	7900-7999									
Debt Service:										
Interest	7438		3,681.00	3,681.00	4,121.00		4,121.00	4,300.00		4,300.00
Principal (for modified accrual basis only)	7439		600,756.00	600,756.00	202,866.00		202,866.00	601,375.00		601,375.00
Total, Other Outgo		-	600,756.00	600,756.00	202,866.00	-	202,866.00	601,375.00	-	601,375.00
<b>8. TOTAL EXPENDITURES</b>		3,884,502.00	957,079.00	4,841,581.00	2,513,127.00	647,411.00	3,160,538.00	4,772,715.48	788,715.52	5,561,431.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,050,540.00	(337,075.00)	713,465.00	(291,913.00)	(217,393.00)	(509,306.00)	(14,420.48)	353,826.48	339,406.00
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8830-8879									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(322,635.00)	322,635.00	-						
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		(322,635.00)	322,635.00	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		727,905.00	(14,440.00)	713,465.00	(291,913.00)	(217,393.00)	(509,306.00)	(14,420.48)	353,826.48	339,406.00
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,176,309.00	14,440.00	1,190,749.00	1,176,309.21	14,440.05	1,190,749.26	1,176,309.21	14,440.05	1,190,749.26
b. Adjustments to Beginning Balance	9793, 9795									
c. Adjusted Beginning Balance		1,176,309.00	14,440.00	1,190,749.00	1,176,309.21	14,440.05	1,190,749.26	1,176,309.21	14,440.05	1,190,749.26
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,904,214.00	-	1,904,214.00	884,396.21	(202,952.95)	681,443.26	1,161,888.73	368,266.53	1,530,155.26
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							368,266.53	368,266.53	
c. Committed										
Stabilization Arrangements	9750									
Other Commitments	9760									
d. Assigned										
Other Assignments	9780									
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	145,247.43		145,247.43	94,816.14		94,816.14	166,842.93		166,842.93
Unassigned/Unappropriated Amount	9790	1,758,966.57		1,758,966.57	789,580.07	(202,952.95)	586,627.12	995,045.80		995,045.80

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

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-0111856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 Fiscal Year: 2020/21

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	2,686,742.00	1,261,034.00	2,686,742.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	897,284.00	448,642.00	897,284.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,000,605.00	466,564.00	1,000,605.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		4,584,631.00	2,176,240.00	4,584,631.00	-	0.00%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	507,247.00	44,120.00	119,828.00	(387,419.00)	-76.38%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	47,965.00	15,105.00	47,965.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	327,495.00	722,013.00	722,013.00	New
Total, Federal Revenues		555,212.00	386,720.00	889,806.00	334,594.00	60.26%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	138,908.00	81,338.00	140,105.00	1,197.00	0.86%
Total, Other State Revenues		138,908.00	81,338.00	140,105.00	1,197.00	0.86%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	276,295.00	6,934.00	286,295.00	10,000.00	3.62%
Total, Local Revenues		276,295.00	6,934.00	286,295.00	10,000.00	3.62%
<b>5. TOTAL REVENUES</b>						
		5,555,046.00	2,651,232.00	5,900,837.00	345,791.00	6.22%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,336,700.00	639,250.00	1,397,567.00	60,867.00	4.55%
Certificated Pupil Support Salaries	1200	172,694.00	110,299.00	150,264.00	(22,430.00)	-12.99%
Certificated Supervisors' and Administrators' Salaries	1300	115,000.00	96,059.00	190,128.00	75,128.00	65.33%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,624,394.00	845,608.00	1,737,959.00	113,565.00	6.99%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	158,754.00	104,584.00	144,178.00	(14,576.00)	-9.18%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	187,657.00	215,143.00	240,086.00	52,429.00	27.94%
Other Non-certificated Salaries	2900	-	6,875.00	30,000.00	30,000.00	New
Total, Non-certificated Salaries		346,411.00	326,602.00	414,264.00	67,853.00	19.59%
<b>3. Employee Benefits</b>						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	72,459.00	71,745.00	131,539.00	59,080.00	81.54%
OASDI / Medicare / Alternative	3301-3302	150,767.00	88,798.00	162,350.00	11,583.00	7.68%
Health and Welfare Benefits	3401-3402	157,186.00	107,387.00	158,422.00	1,236.00	0.79%
Unemployment Insurance	3501-3502	23,987.00	15,948.00	26,427.00	2,440.00	10.17%
Workers' Compensation Insurance	3601-3602	36,263.00	8,353.00	39,049.00	2,786.00	7.68%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		440,662.00	292,231.00	517,787.00	77,125.00	17.50%

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

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-0111856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 Fiscal Year: 2020/21

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	105,709.00	111,702.00	116,213.00	10,504.00	9.94%
Books and Other Reference Materials	4200	3,100.00	12,468.00	12,850.00	9,750.00	314.52%
Materials and Supplies	4300	196,286.00	219,840.00	272,261.00	75,975.00	38.71%
Noncapitalized Equipment	4400	113,531.00	166,349.00	280,494.00	166,963.00	147.06%
Food	4700	40,000.00	28,988.00	40,000.00	-	0.00%
<b>Total, Books and Supplies</b>		<b>458,626.00</b>	<b>539,347.00</b>	<b>721,818.00</b>	<b>263,192.00</b>	<b>57.39%</b>
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	6,709.00	22,817.00	23,554.00	16,845.00	251.08%
Dues and Memberships	5300	12,750.00	2,880.00	12,750.00	-	0.00%
Insurance	5400	38,111.00	25,780.00	38,111.00	-	0.00%
Operations and Housekeeping Services	5500	80,196.00	61,649.00	132,899.00	52,703.00	65.72%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	243,811.00	116,654.00	274,291.00	30,480.00	12.50%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	978,731.00	715,801.00	1,076,199.00	97,468.00	9.96%
Communications	5900	3,500.00	3,105.00	3,500.00	-	0.00%
<b>Total, Services and Other Operating Expenditures</b>		<b>1,363,808.00</b>	<b>948,686.00</b>	<b>1,561,304.00</b>	<b>197,496.00</b>	<b>14.48%</b>
<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	6,924.00	5,198.00	6,924.00	-	0.00%
<b>Total, Capital Outlay</b>		<b>6,924.00</b>	<b>5,198.00</b>	<b>6,924.00</b>	<b>-</b>	<b>0.00%</b>
<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	597,075.00	198,745.00	597,075.00	-	0.00%
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	3,681.00	4,121.00	4,300.00	619.00	16.82%
Principal (for modified accrual basis only)	7439	-	-	-	-	-
<b>Total, Other Outgo</b>		<b>600,756.00</b>	<b>202,866.00</b>	<b>601,375.00</b>	<b>619.00</b>	<b>0.10%</b>
<b>8. TOTAL EXPENDITURES</b>		<b>4,841,581.00</b>	<b>3,160,538.00</b>	<b>5,561,431.00</b>	<b>719,850.00</b>	<b>14.87%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>713,465.00</b>	<b>(509,306.00)</b>	<b>339,406.00</b>	<b>(374,059.00)</b>	<b>-52.43%</b>

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

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-0111856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 Fiscal Year: 2020/21

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>		713,465.00	(509,306.00)	339,406.00	(374,059.00)	-52.43%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,190,749.00	1,190,749.26	1,190,749.26	0.26	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		1,190,749.00	1,190,749.26	1,190,749.26		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,904,214.00	681,443.26	1,530,155.26		
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	-	-	368,266.53	368,266.53	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	145,247.43	94,816.14	166,842.93	21,595.50	14.87%
Unassigned/Unappropriated Amount	9790	1,758,966.57	586,627.12	995,045.80	(763,920.77)	-43.43%

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

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-0111856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 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		
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,686,742.00	0.00	2,686,742.00	3,503,312.00	3,605,852.00
Education Protection Account State Aid - Current Year	8012	897,284.00	0.00	897,284.00	502,377.00	502,377.00
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		4,584,631.00	0.00	4,584,631.00	5,006,294.00	5,108,834.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	119,828.00	119,828.00	129,829.00	132,070.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	47,965.00	47,965.00	52,333.00	53,311.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	722,013.00	722,013.00	0.00	0.00
Total, Federal Revenues		0.00	889,806.00	889,806.00	182,162.00	185,381.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	78,094.00	62,011.00	140,105.00	82,003.00	87,869.00
Total, Other State Revenues		78,094.00	62,011.00	140,105.00	82,003.00	87,869.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	95,570.00	190,725.00	286,295.00	129,265.00	130,267.00
Total, Local Revenues		95,570.00	190,725.00	286,295.00	129,265.00	130,267.00
5. TOTAL REVENUES						
		4,758,295.00	1,142,542.00	5,900,837.00	5,399,724.00	5,512,351.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,397,567.00	0.00	1,397,567.00	1,249,573.00	1,268,317.00
Certificated Pupil Support Salaries	1200	88,264.00	62,000.00	150,264.00	106,296.00	107,890.00
Certificated Supervisors' and Administrators' Salaries	1300	190,128.00	0.00	190,128.00	217,815.00	221,082.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,675,959.00	62,000.00	1,737,959.00	1,573,684.00	1,597,289.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	140,352.00	3,826.00	144,178.00	99,356.00	100,846.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	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	240,086.00	0.00	240,086.00	213,238.00	216,436.00
Other Non-certificated Salaries	2900	30,000.00	0.00	30,000.00	0.00	0.00
Total, Non-certificated Salaries		410,438.00	3,826.00	414,264.00	312,594.00	317,282.00



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

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-0111856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	130,747.70	791.30	131,539.00	135,301.00	155,729.00
OASDI / Medicare / Alternative	3301-3302	155,693.43	6,656.57	162,350.00	157,225.00	159,584.00
Health and Welfare Benefits	3401-3402	155,455.59	2,966.41	158,422.00	166,343.00	174,660.00
Unemployment Insurance	3501-3502	25,450.42	976.58	26,427.00	24,256.00	24,256.00
Workers' Compensation Insurance	3601-3602	38,543.34	505.66	39,049.00	37,816.00	38,384.00
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		505,890.48	11,896.52	517,787.00	520,941.00	552,613.00
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	46,213.00	70,000.00	116,213.00	115,335.00	100,000.00
Books and Other Reference Materials	4200	8,857.00	3,993.00	12,850.00	3,382.00	3,446.00
Materials and Supplies	4300	182,261.00	90,000.00	272,261.00	197,127.00	200,813.00
Noncapitalized Equipment	4400	160,494.00	120,000.00	280,494.00	123,869.00	126,186.00
Food	4700	0.00	40,000.00	40,000.00	43,642.00	44,459.00
Total, Books and Supplies		397,825.00	323,993.00	721,818.00	483,355.00	474,904.00
<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	17,054.00	6,500.00	23,554.00	7,320.00	7,456.00
Dues and Memberships	5300	12,750.00	0.00	12,750.00	13,911.00	14,171.00
Insurance	5400	38,111.00	0.00	38,111.00	41,581.00	42,359.00
Operations and Housekeeping Services	5500	82,899.00	50,000.00	132,899.00	87,499.00	89,135.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	239,291.00	35,000.00	274,291.00	266,013.00	270,987.00
Transfers of Direct Costs	5700-5799	(220,500.00)	220,500.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,001,199.00	75,000.00	1,076,199.00	1,132,805.00	1,049,076.00
Communications	5900	3,500.00	0.00	3,500.00	3,819.00	3,890.00
Total, Services and Other Operating Expenditures		1,174,304.00	387,000.00	1,561,304.00	1,552,948.00	1,477,074.00
<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	6,924.00	0.00	6,924.00	6,924.00	6,924.00
Total, Capital Outlay		6,924.00	0.00	6,924.00	6,924.00	6,924.00
<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	597,075.00	0.00	597,075.00	641,250.00	653,241.00
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	4,300.00	0.00	4,300.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		601,375.00	0.00	601,375.00	641,250.00	653,241.00
<b>8. TOTAL EXPENDITURES</b>		4,772,715.48	788,715.52	5,561,431.00	5,091,696.00	5,079,327.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(14,420.48)	353,826.48	339,406.00	308,028.00	433,024.00

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

Charter School Name: American Indian Public  
 (continued) Charter High  
 CDS #: 01-61259-0111856  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0765  
 Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		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>						
		(14,420.48)	353,826.48	339,406.00	308,028.00	433,024.00
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,176,309.21	14,440.05	1,190,749.26	1,530,155.26	1,838,183.26
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,176,309.21	14,440.05	1,190,749.26	1,530,155.26	1,838,183.26
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,161,888.73	368,266.53	1,530,155.26	1,838,183.26	2,271,207.26
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	368,266.53	368,266.53		
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	166,842.93	0.00	166,842.93	152,750.88	152,379.81
Unassigned/Unappropriated Amount	9790	995,045.80	0.00	995,045.80	1,685,432.38	2,118,827.45