



American Indian Model Schools
 2020-2021 2nd Interim Executive Summary

American Indian Model Schools is a Charter District comprised of 3 schools. American Indian Public Charter School was initially established in 1996. The American Indian Model Schools Charter District was formed in 2006 with the expansion of schools, adding American Indian Public High School and American Indian Public Charter II, (K-8). The Charter is located in Oakland of Alameda County.

American Indian Model Schools currently enrolls 1,309 students in 3 schools; One K-8, One Middle School (6-8) and One High School. AIMS currently employs 114 full and 4 part-time staff to serve our students.

Governance

The Charters are governed by a volunteer Board of Directors. There are five members of the board, each volunteering their term. The school board meets once a month on the third Tuesday of each month. The Board of Directors are supported by a several other committees such as the Governance, Finance, Facility and LCAP Advisory Committees’ that also meet monthly. Charter operations are led by Superintendent Maya Woods-Cadiz.

Enrollment

In accordance to the 2016-2021 Charter Agreement with Oakland Unified School District, AIMS K12 has nearly reached its full enrollment capacity. American Indian Public Charter (AIPCS) is capped at 250 students, American Indian Public Charter II (AIPCS II) 675, and American Indian Public High School (AIPHS) at 450. American Indian K-12 schools’ enrollment has not been adjusted to reflect the no growth formula that was in the Governor’s budget. Upon the recertification of the P1 the deferred funding approved in the Growth Funding Application and enrollment can be reflected. The report below reflects enrollment numbers, the Average Daily Attendance (ADA) number and the Average Daily Attendance(ADA) percentages used in projecting the budgets. Aims current waitlist is reflected as well.

2020-2021 1st INTERIM					2020-2021 2nd INTERIM					ENROLLMENT WAIT LIST as of January 31,21	
	AIPCS	AIPCS II	AIPHS	TOTAL		AIPCS	AIPCS II	AIPHS	TOTAL	SITE	TOAL
Enrollment	236.29	653.8	419	1309.1	Enrollment	236.29	653.8	419	1309.09	AIPCS	9
Average Daily Attendance %	97%	97%	95%		Average Daily Attendance %	97%	97%	95%		AIPCS II	598
Average Daily Attendance %	229.2	634.19	398.05	1261.4	Average Daily Attendance %	229.2	634.19	398.05	1261.44	AIPHS	34
										TOTAL	641



2020-21 State Budget

Political Landscape

- It's an election year
- The legislature asserted authority to respond to COVID 19 crisis and make significant changes to the Governor's May Revision
- Legislature protected K-12 schools and other programs with large deferrals rather than direct cuts
- One-time federal funds and PERS/STRS relief ease pressure

Principal Apportionment Deferrals

Schools are faced with two sets of K-12 Principal Apportionment Deferrals for a total of \$11.1 billion pushed into next fiscal year. A deferral creates a one-time loss of funds in the year implemented and may cause significant cash flow and budget impacts.

- \$1.9 billion in June 2020 payments deferred to July 2020, and then repeated for June 2021 to July 2021.
- Additional \$9.2 billion deferred in 2020-21 from:
 - June 2021 to July 2021
 - May 2021 to August 2021
 - April 2021 to September 2021
 - March 2021 to October 2021
 - February 2021 to November 2021
 -

Principal Apportionment Deferrals

The budget sets 20-21 ADA for funding purposes at 2019-20 P-2 levels

- 2019-20 P2 ADA calculated on July 1, 2019 – February 29, 2020 attendance
- Holds LEAS harmless from declining enrollment, but provides no increase to funds for ADA growth
- The Governor urged the legislature to pursue targeted solutions which resulted in the passage of SB820 and the “Growth Funding Application”. This will allow school that planned for growth to apply for additional funding.

Provided by Susan Lefkowitz, CSMC



Budget

American Indian Model Schools’ fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. The 2020-2021 1st Interim budget projected a \$17,230,961M budget. The 2020-21 2nd Interim Budget proposal reported in this executive summary has been revised to reflect \$18,424,301, a 7% budget increase across all schools.

REVENUES	AIMS K12			
	1ST INTERIM	2ND INTERIM	DIFF	%
TOTALS	\$ 17,230,961	\$ 18,424,301	\$ 1,193,340	7%

**LCFF: Local Control Funding Formula*

The General Fund (*LCFF + Other State Revenue*) is used to record the day-to-day operations of the charter. There are nine special purpose funds to capture the remaining budget.

- GENERAL PURPOSE: State Apportionments include the LCFF calculations based on Average Daily Attendance enrollment and percentages (ADA) and Other State Revenue: State Food Revenue, State Lottery and State Mandated Block Grant

Special Funds

- ASES: Afterschool Program
- LOCAL FUNDS (Measure G1, Donations & Grants)

Federal

American Indian Model Schools receives direct funding* of federal funds for at risk students:

**Direct Funding: Federal allocation is directly provided to Charter. The funds do not “pass-through” the Authorizing District (Oakland Unified School District)*

- Title I, Part A Low Income at Risk
- Professional Development (Title II)
- English Learners (Title III)
- NSLP/SSO: Funding to provide meals to those students qualifying for free or reduced lunches.
- New- CARES Act: ESSER Funding (1st and 2nd Round)
- New- CARES Act: Learning Loss Mitigation Funds (expended by December 30,2020)
- New- CARES Act: GEER Funds

Budget Benchmarks – Process timeline

- AIMS 2020-2021 Budget Adoption: June 25,2020
- State’s 2020-2021 June Budget Adoption: June 30,2019
- 45 Day Budget Revision (not required): Mid-August
- Unaudited Actuals (2019-20 Closing): September 01,2020
- First Interim (Realignment based on July – Oct 31 Activity): December 1, 2020



- January Governors Release (Projections for 2020-2021): January 2021
- **Second Interim (Realignment based on Nov 1, 2019– Jan 31, 2020)- March 1,2021**
- Governors May Revise (Revision to Jan. Gov. Release): May 2021
- 2021-22 Budget Adoption – June 15, 2021

2nd Interim

An interim statement is a financial report covering a period of less than a year. The reports are used to convey the performance of AIMS before the end of the annual reporting cycle. California Public Schools are required to submit Interim reports two time a year. Unlike annual statements, interim reports are not required to be audited. The 2nd Interim report for AIMS captures activity from November 1, 2020 through January 31, 2021. This report is presented to the Board at the end of February and submitted to our authorizer, OUSD, in early March.

Revenues

AIMS K12 is primarily funded by State and Federal revenues, less than 3% of revenues are based on grants and/or local revenues. The FCMAT 2nd Interim calculator remained consistent with 1st interim projections. A slight increase at AIPCS was reflected due to a revision in the calculation. As outlined in the 2020-21 Governor’s Budget, Federal sources supplemented the State apportionment loss by providing an additional 51% in COVID revenues to AIMS K12 budgets. Below highlight the changes in summary and per school:

REVENUES	AIMS K12			
	1ST INTERIM	2ND INTERIM	DIFF	%
LCFF SOURCES	\$ 13,529,382	\$ 13,531,279	\$ 1,897	0.01%
FEDERAL REVENUES	\$ 2,332,398	\$ 3,513,841	\$ 1,181,443	51%
OTHER STATE REVENUES	\$ 700,589	\$ 700,589	\$ -	0%
LOCAL REVENUES	\$ 668,592	\$ 678,592	\$ 10,000	1%
TOTALS	\$ 17,230,961	\$ 18,424,301	\$ 1,193,340	7%



REVENUES	AIPCS			
	1ST INTERIM	2ND INTERIM	DIFF	%
LCFF SOURCES	\$ 2,310,857	\$ 2,312,754	\$ 1,897	0.00%
FEDERAL REVENUES	\$ 443,015	\$ 512,306	\$ 69,291	16%
OTHER STATE REVENUES	\$ 232,479	\$ 232,479	\$ -	0%
LOCAL REVENUES	\$ 212,475	\$ 212,475	\$ -	0%
TOTALS	\$ 3,198,826	\$ 3,270,014	\$ 71,188	2%

LCFF SOURCES: Reflects a calculation adjustment for AIPCS

FEDERAL REVENUES: Lowered revenues for TITLE funding were adjusted by the allocations confirmed during the January submission of the Consolidated Application. The NEW ESSER funding of \$168,633 offset the reduction of TITLE funding.

REVENUES	AIPCS II			
	1ST INTERIM	2ND INTERIM	DIFF	%
LCFF SOURCES	\$ 6,633,894	\$ 6,633,894	\$ -	0.00%
FEDERAL REVENUES	\$ 1,334,171	\$ 2,103,743	\$ 769,572	58%
OTHER STATE REVENUES	\$ 329,202	\$ 329,202	\$ -	0%
LOCAL REVENUES	\$ 179,822	\$ 179,822	\$ -	0%
TOTALS	\$ 8,477,089	\$ 9,246,661	\$ 769,572	9%

FEDERAL REVENUES: Increased revenues for TITLE funding were adjusted by the allocations confirmed during the January submission of the 2020-21 Consolidated Application. The NEW ESSER funding represents \$753,988 of the total increase.

REVENUES	AIPHS			
	1ST INTERIM	2ND INTERIM	DIFF	%
LCFF SOURCES	\$ 4,584,631	\$ 4,584,631	\$ -	0.00%
FEDERAL REVENUES	\$ 555,212	\$ 897,792	\$ 342,580	62%
OTHER STATE REVENUES	\$ 138,908	\$ 138,908	\$ -	0%
LOCAL REVENUES	\$ 276,295	\$ 286,295	\$ 10,000	4%
TOTALS	\$ 5,555,046	\$ 5,907,626	\$ 352,580	6%

FEDERAL REVENUES: Increased revenues for TITLE funding were adjusted by the allocations confirmed during the January submission of the 2020-21 Consolidated Application. The NEW ESSER funding represents \$337,645 of the total increase.

LOCAL REVENUES: Reflects the receipt of Fundraising funds



NEW FUNDING:

2Nd INTERIM: NEW ESSER funding recently approved by the government AIMS K12 has been approved to receive \$1,383,066.45 in additional CARES ESSER funding to support Covid 19 response education. The new funds will be released in the spring of the 2020-2021 fiscal year to be eligible for use until September 2022. Listed below are the NEW funding reflected in AIMS K12 2020-2021 2nd Interim Report.

	AIPCS	AIPCS II	AIPHS	
Funding Resource	Total Grant	Total Grant	Total Grant	AIMS K12 TOTAL
NEW ESSER FUNDING	\$ 168,633	\$ 753,988	\$ 337,645	\$ 1,260,266

1st INTERIM: During First Interim 2020-2021 AIMS K12 received \$1,383,066.45 in CARES funding to support Covid 19 response education. Listed below is the funding reflected in AIMS K12 2020-2021 1st Interim Report.

	AIPCS	AIPCS II	AIPHS	
Funding Resource	Total Grant	Total Grant	Total Grant	
CARES ESSER	\$ 40,384.00	\$ 182,661.00	\$ 81,798.00	\$ 304,843.00
CARES LLMF	\$ 4,600.00	\$ 8,740.00	\$ 6,440.00	\$ 19,780.00
CARES LLMF	\$ 171,822.00	\$ 475,690.15	\$ 295,308.30	\$ 942,820.45
CARES LLMF	\$ 19,734.00	\$ 56,352.00	\$ 39,537.00	\$ 115,623.00
TOTAL	\$236,540.00	\$723,443.15	\$423,083.30	\$1,383,066.45

SSO Grant:

On September 17, 2020 AIMS K12 was approved to participate in the SSO Food program. This program was designed to ensure that students and families were provided with meals during the pandemic. The State funded program, reimburses full cost of meals AIMS K12 distributes to its students and surrounding community. The program differs from the NSLP program as it does not require the same level of record maintenance for reimbursement as this program tracks the meals distributed not the child it is distributed to. The language also allows AIMS to provide meals for any community member under the age of 18. The program allows for full reimbursement of cost.

Elementary & Secondary School Relief Emergency Fund (ESSER)

ESSER funding is outlined in the 2020-21 Governor’s budget. The funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor’s ESSER budget for schools. ESSER funds are available for expensing until 9/30/2022. These funds are meant to assist schools in preparing for distance or hybrid learning. AIMS approved the application for the ESSER funds during the August 18, 2020 Board Meeting. The total State budget is 1.65B of which AIMS K12 received \$304,843 at 1st Interim.

California Department of Education has released the new allocations for the second round of ESSER funds in which AIMS K12 has received an additional \$1,260,266



GOVERNORS EMERGENCY EDUCATION RELIEF (GEER): Learning Loss Mitigation (Based on Students with Disabilities)

GEER funding is outlined in the 2020-21 Governor's budget. The funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor's GEER budget for schools. GEER funds are available for expensing until 9/30/2022. These funds are meant to address learning loss or accelerating progress to close learning gaps. The funds support programs to extend the school year, provide additional academic services and providing integrated pupil supports to address barriers in learning. The total State budget is 1.5B of which AIMS K12 received \$19,780.

CARES: Learning Loss Mitigation Fund (LLMF) (Based on Supplemental & Concentration Grants)

LLMF funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES). These funds are meant to address learning loss or accelerating progress to close learning gaps. LLMF funds are expected to be expended by December 30, 2020. The funds support programs to extend the school year, provide additional academic services and providing integrated pupil supports to address barriers in learning. AIMS approved the application for the LLMF funds during the August 18, 2020 Board Meeting. The total State budget is 2.86B of which AIMS K12 received \$942,820. These funds were fully expended by the December 30, 2020 deadline.

GENERAL FUND: Learning Loss Mitigation (LMFF) (Based on LCFF)

LMFF funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor's LMFF budget for schools. These funds are meant to address learning loss or accelerating progress to close learning gaps. LLMF funds are expected to be expended by December 30, 2020. The funds support programs to extend the school year, provide additional academic services and providing integrated pupil supports to address barriers in learning. AIMS approved the application for the LLMF funds during the August 18, 2020 Board Meeting. The total State budget is 440M of which AIMS K12 received \$115,623. These funds were fully expended by the December 30, 2020 deadline.

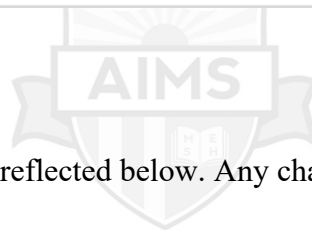
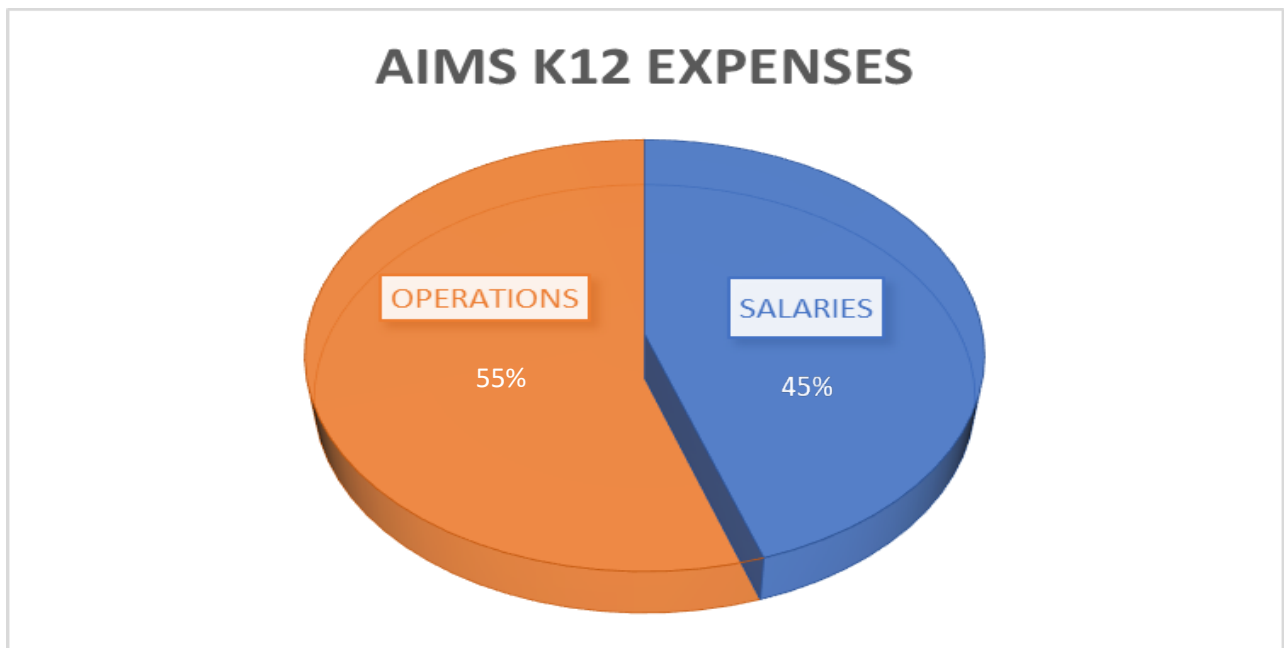
Roberto Family Trust Donation

In 2012 American Indian Public Charter and American Indian Public High School were named in the Roberto Family Trust each school was granted \$125,000. These funds were initially reflected during the 1st Interim



Expenses

American Indian Models Schools 2020-21 2nd Interim budget reflects a 45% investment in Personnel expenses and 55% allocated to the operations of the organization. At 1st interim this split was 54% personnel and 46% operations expenses. The slight shift was impacted by the increase of Federal funding and the need to support distance learning. Equipment and supply investment for each school played a huge part in the switch. The total expenses for the 2020-2021 school year are projected at \$16,542,025.



Expense Allocation for each school is reflected below. Any changes to budget allocation are outlined as well.



EXPENSE CLASSIFICATIONS		AIPCS			
		1st INTERIM	2nd INTERIM	DIFF	
1000	Certificated Salaries	\$ 773,246	\$ 813,618	\$ 40,372	Realignment of Program (FTE splits)
2000	Classified Salaries	\$ 104,962	\$ 152,517	\$ 47,555	Realignment of Program (FTE splits)
3000	Benefits	\$ 260,379	\$ 272,207	\$ 11,828	Realignment of Program (FTE splits)
4000	Books and Supplies	\$ 370,984	\$ 378,634	\$ 7,650.22	Realignment of program
5000	Services and Other Operating Expenses	\$ 808,593	\$ 850,593	\$ 42,000	Alignment of subs and other operation services
6000	Capital Outlay	\$ 28,848	\$ 28,848	\$ -	
7000	Other Outgoing	\$ 425,360	\$ 425,360	\$ -	
Total Expenses		\$ 2,772,371.78	\$ 2,921,777.60	\$ 149,406	

EXPENSE CLASSIFICATIONS		AIPCS II			
		1st INTERIM	2nd INTERIM	DIFF	
1000	Certificated Salaries	\$ 2,276,153	\$ 2,293,025	\$ 16,872	Realignment of Program
2000	Classified Salaries	\$ 384,445	\$ 504,445	\$ 120,000	Realignment of Program
3000	Benefits	\$ 691,809	\$ 691,846	\$ 37	Realignment of Program
4000	Books and Supplies	\$ 798,222	\$ 838,222	\$ 40,000.00	Realignment of Program
5000	Services and Other Operating Expenses	\$ 2,162,114	\$ 2,181,794	\$ 19,680	Realignment of Program
6000	Capital Outlay	\$ 58,641	\$ 240,000	\$ 181,359	Realignment of Depreciation
7000	Other Outgoing	\$ 1,310,100	\$ 1,310,100	\$ -	
Total Expenses		\$ 7,681,484.00	\$ 8,059,432.00	\$ 377,948	

EXPENSE CLASSIFICATIONS		AIPHS			
		1st INTERIM	2nd INTERIM	DIFF	
1000	Certificated Salaries	\$ 1,691,454	\$ 1,737,959	\$ 46,505	Realignment of Program
2000	Classified Salaries	\$ 444,810	\$ 414,265	\$ (30,545)	Realignment of Program
3000	Benefits	\$ 504,600	\$ 517,787	\$ 13,187	Realignment of Program
4000	Books and Supplies	\$ 337,829	\$ 721,819	\$ 383,990.00	Realignment of Program
5000	Services and Other Operating Expenses	\$ 1,610,083	\$ 1,561,305	\$ (48,778)	Realignment of Program
6000	Capital Outlay	\$ 6,924	\$ 6,924	\$ -	
7000	Other Outgoing	\$ 597,075	\$ 600,756	\$ -	
Total Expenses		\$ 5,192,775.00	\$ 5,560,815.00	\$ 364,359	

Realignment of program can include:
 Update Positions (Actual salaries, FTE % etc.)
 Cover under projected expenses (such as substitutes and other increases to budget)



Salaries & Benefits

Salary compensation represents 46% of expenses across all American Indian Public Schools. AIMS offers a competitive compensation package for both certificated and classified staff. Employee Benefit expense at AIMS averages 15% across all schools. This can vary greatly due to two primary factors: health and welfare benefits and PERS. Health and welfare benefits (medical/dental/vision insurance premiums), if requested by the employee, can vary due a number of factors, including an employee’s age and number of dependents. AIMS tracks and reports health and welfare benefits as precisely as possible, reflects as a variance in the percentage of benefits for employees at AIMS.

AIPCS I

Compensation for staff at American Indian Public Charter (AIPCS) is split between AIPCS and the middle school component of American Indian Public Charter School II (6-8). The expenses reflected are split by assignment and student Average Daily Attendance (ADA).

AIPCS II

American Indian Public Charter II (AIPCS II) is a K – 8. The staff for the K – 5 components are fully funded at AIPCS II and the middle school component reflects the following Full Time Equivalent (FTE) split:

AIPCS	51%
<u>AIPCS II</u>	<u>49%</u>
	100%

Books and Supplies

Records expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.

The category of Book and Supplies captures more than classroom textbooks and materials, it itemizes Non- Capitalized student equipment such as tables, chairs, computers and software.

Services and Other Operating Expenses

Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth.

Capital Outlay

Capital Outlay records expenditures for land, buildings, books, and equipment, including leases with option to purchase. To capitalize an expense in school finance the individual item must cost \$5000 or more.



Other Outgo

Other Outgo captures interest, debt service and transfers (payments) to other LEAs (Authorizer)

AIMS partners with Oakland Unified School District to provide the Special Education services for their students. AIMS does not receive revenue for the Special Education program, instead encroaches on the General Fund to pay OUSD to provide the needed services. During Budget Development the projection assumed \$1,900 per ADA, at 1st Interim and for the remainder of the year it has been adjusted to reflect the confirmed cost of \$1,500 per ADA.

Summary

As of 2020-2021 2nd Interim, AIMS K-12 has projected \$18,424,301 in revenue. The composition of those funds are as follows:

REVENUES	AIMS K12
	2ND INTERIM
LCFF SOURCES	\$ 13,531,279
FEDERAL REVENUES	\$ 3,513,841
OTHER STATE REVENUES	\$ 700,589
LOCAL REVENUES	\$ 678,592
TOTALS	\$ 18,424,301

AIMS K12 has projected to expense \$16,542,025 during the 2020-2021.

EXPENSE CLASSIFICATIONS		AIMS K12
		2nd INTERIM
1000	Certificated Salaries	\$ 4,844,602
2000	Classified Salaries	\$ 1,071,227
3000	Benefits	\$ 1,481,840
4000	Books and Supplies	\$ 1,938,675
5000	Services and Other Operating Expenses	\$ 4,593,692
6000	Capital Outlay	\$ 275,772
7000	Other Outgoing	\$ 2,336,216
Total Expenses		\$ 16,542,025

Projected revenues \$18,424,301

Projected Expenses \$16,542,025

Surplus of Revenue Vs Expense: \$1,882,276



Cash Flow Statement

As of January 31, 2021, American Indian Model Schools has \$6,292,171 in cash



Cash Flow Statement*

American Indian Model Schools Location: All

	Cash Source / (Use)	November	December	January
Operating Activities	Revenue	\$1,026,773	\$1,282,549	\$2,666,541
	Expenses	(\$1,651,698)	(\$2,324,535)	(\$1,288,687)
	Total Net (Loss)/Income	(\$624,925)	(\$1,041,986)	\$1,377,854
	Receivables	\$20,697	\$28,026	\$6,862
	Intracompany Receivables	\$0	\$0	\$0
	Prepaid Expenses	(\$5,756)	(\$31,586)	\$0
	Current Other Expenses	\$0	\$0	\$0
	Other Assets	\$0	\$0	\$0
	Accounts Payables	\$195,507	(\$151,905)	(\$21,598)
	Accrued Salaries and Taxes	(\$778)	\$3,655	\$1,399
	Short Term Loans	\$0	\$0	\$0
	Deferred Revenue	\$0	\$0	\$0
	Other Current Liabilities	\$0	\$0	\$0
	Net Cash provided/ (used) by Operating Activities	(\$415,256)	(\$1,193,796)	\$1,364,516
Investing Activities	Capital Expenditures	\$15,888	\$15,888	\$0
	Other Investing Activities	\$0	\$0	\$0
	Equity Transfers	\$0	\$0	\$0
	Net Cash provided/ (used) by Investing Activities	\$15,888	\$15,888	\$0
Financing Activities	Cash Flow Financing - Secured Debt	\$0	\$0	\$0
	Loan Payables	(\$16,086)	(\$17,322)	(\$16,704)
	Deferred Lease Expense	(\$1,618)	(\$1,618)	(\$1,618)
	Net Cash provided/ (used) by Financing Activities	(\$17,704)	(\$18,940)	(\$18,322)
	Cash at Beginning of Period	\$6,559,897	\$6,142,825	\$4,945,976
Net Increase/(Decrease) in Cash		(\$417,072)	(\$1,196,848)	\$1,346,194
Cash at end of Period		\$6,142,825	\$4,945,976	\$6,292,171



Multi Year Reports

AMERICAN INDIAN PUBLIC CHARTER SCHOOL (AIPCS)						
	SACS OI Code Description	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue						
	State	2,545,233	2,561,249	2,368,296	2,312,930	2,312,659
	Federal	512,306	154,426	154,426	154,426	154,426
	Local	212,475	87,475	87,594	88,069	88,069
	Total Revenue	\$ 3,270,014	\$ 2,803,150	\$ 2,610,316	\$ 2,555,425	\$ 2,555,154
Expenses						
1000	Certificated Salaries	813,618	783,275	727,489	690,578	690,578
2000	Classified Salaries	152,517	187,389	147,897	62,250	62,251
3000	Benefits	272,207	229,370	164,776	167,881	167,881
4000	Books and Supplies	378,634	314,478	323,028	341,482	349,439
5000	Services and Other Operating Expenses	850,593	754,796	725,549	764,309	766,264
6000	Capital Outlay	28,848	28,848	28,848	40,060	40,060
7000	Other Outgoing	425,360	425,360	427,688	437,000	437,000
	Total Expenses	\$ 2,921,777	\$ 2,723,516	\$ 2,545,276	\$ 2,503,560	\$ 2,513,472
Surplus / (Deficit)		\$ 348,237	\$ 79,634	\$ 65,040	\$ 51,865	\$ 41,681
	As a % of LCFF revenue	15%	3%	3%	2%	2%
Beginning Fund Balance		\$ 793,262	\$ 1,141,499	\$ 1,221,133	\$ 1,286,173	1,338,038
Ending Fund Balance		\$ 1,141,499	\$ 1,221,133	\$ 1,286,173	\$ 1,338,038	\$ 1,379,720
	As a % of Expenditures	39%	45%	51%	53%	61%

The Facilities Incentive Grant and ASES funding expire after the 21-22 fiscal year. These revenues are not reflected in the remaining out years. Reapplication is anticipated.



AMERICAN INDIAN CHARTER SCHOOL (AIPCS II)						
SAC	Code Description	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue						
	State	6,963,096	7,078,981	6,923,653	6,944,518	6,942,530
	Federal	2,103,743	625,064	630,192	636,477	636,477
	Local	179,822	182,209	184,235	186,717	186,717
	Total Revenue	\$ 9,246,661	\$ 7,886,255	\$ 7,738,080	\$ 7,767,712	\$ 7,765,724
Expenses						
1000	Certificated Salaries	2,293,025	2,283,456	2,317,707	2,330,870	2,352,473
2000	Classified Salaries	504,445	358,359	365,508	370,991	370,991
3000	Benefits	690,846	683,679	674,708	675,872	678,925
4000	Books and Supplies	838,222	340,789	348,719	358,437	366,788
5000	Services and Other Operating Expenses	2,181,794	1,990,921	1,810,908	1,835,361	1,856,179
6000	Capital Outlay	240,000	58,641	58,641	58,641	58,641
7000	Other Outgoing	1,310,100	1,347,039	1,378,382	1,416,795	1,449,806
	Total Expenses	\$ 8,058,431	\$ 7,062,883	\$ 6,954,574	\$ 7,046,966	\$ 7,133,803
Surplus / (Deficit)		\$ 1,188,230	\$ 823,372	\$ 783,507	\$ 720,746	\$ 631,921
	As a % of LCFF revenue	18%	12%	12%	11%	9%
Beginning Fund Balance		\$ 2,141,193	\$ 3,329,424	\$ 4,152,796	\$ 4,936,302	\$ 5,657,048
Ending Fund Balance		\$ 3,329,424	\$ 4,152,796	\$ 4,936,302	\$ 5,657,048	\$ 6,288,969
	As a % of Expenditures	41%	59%	71%	80%	88%

The ASES funding expire after the 21-22 fiscal year. These revenues are not reflected in the remaining out years. Reapplication is anticipated.



**American Indian
Model Schools**
A School at Work!

AIPCS I & II
Downtown Oakland Campus

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AIPHS
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AMERICAN INDIAN PUBLIC HIGH SCHOOL (AIPHS)						
SAC	Code Description	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue						
	State	4,723,540	4,922,941	4,886,711	4,845,264	4,845,264
	Federal	897,792	190,875	194,258	198,551	198,551
	Local	286,295	129,265	130,267	131,537	131,537
	Total Revenue	\$ 5,907,626	\$ 5,243,082	\$ 5,211,235	\$ 5,175,352	\$ 5,175,352
Expenses						
1000	Certificated Salaries	1,737,959	1,573,684	1,597,289	1,621,248	1,519,861
2000	Classified Salaries	414,265	312,593	317,282	322,041	322,041
3000	Benefits	517,787	520,941	552,612	537,411	515,349
4000	Books and Supplies	721,819	483,356	474,903	440,968	453,756
5000	Services and Other Operating Expenses	1,561,305	1,552,948	1,477,077	1,493,070	1,534,568
6000	Capital Outlay	6,924	6,924	6,924	6,924	6,924
7000	Other Outgoing	600,756	641,250	653,241	668,462	687,847
	Total Expenses	\$ 5,560,814	\$ 5,091,696	\$ 5,079,329	\$ 5,090,125	\$ 5,040,347
Surplus / (Deficit)		\$ 346,813	\$ 151,385	\$ 131,907	\$ 85,226	\$ 135,004
	As a % of LCFF revenue	8%	3%	3%	2%	3%
Beginning Fund Balance		\$ 1,190,749	\$ 1,537,562	\$ 1,688,947	\$ 1,820,854	\$ 1,906,080
Ending Fund Balance		\$ 1,537,562	\$ 1,688,947	\$ 1,820,854	\$ 1,906,080	\$ 2,041,085
	As a % of Expenditures	28%	33%	36%	37%	40%