



American Indian Model Schools
 2020-2021 1st 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 1,332 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 Trustees. 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 Trustees are advised 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 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. AIPCS and AICSII saw a 1% increase to their Average Daily attendance. AIPHS enrollment was adjusted to reflect the no growth formula that was in the Governor’s budget. Upon approval of the Growth Funding Application (due December 15, 2020), enrollment growth 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 Adoption Budget				
	AIPCS	AIPCS II	AIPHS	TOTAL
Enrollment	240	665	440	1345
Average Daily Attendance %	96%	96%	95%	
Average daily Attendance	230.12	637.75	397.8	1265.6

2020-2021 1st INTERIM				
	AIPCS	AIPCS II	AIPHS	TOTAL
Enrollment	240	661	419	1320
Average Daily Attendance %	97%	97%	95%	
Average daily Attendance	233	641.2	398	1286

ENROLLMENT WAIT LIST	
SITE	TOTAL
AIPCS	7
AIPCS II	612
AIPHS	77



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 Budget Adoption was approved projecting \$16,388,366M budget. The First Interim Budget reported in this executive summary has been revised to reflect \$17,230,961M, a 5% budget increase across all schools.

REVENUES	AIMS K12			
	ADOPTION	1ST INTERIM	DIFF	%
TOTALS	\$ 16,388,366	\$ 17,230,961	\$ 842,595	5%

**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
- New- CARES Act: Learning Loss Mitigation Funds
- 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

1st 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 1st Interim report for AIMS captures activity from July 1, 2020 through October 31, 2020. This report is presented to the Board each November and submitted to our authorizer, OUSD, in December.

Revenues

During each reporting cycle the Government releases a Local Control Funding Formula calculator that reflects the assumptions made during the approval of the Governor’s Budget. At adoption, the calculator submitted to schools for completion was based on the May Revise budget. On October 29, 2020 AIMS received the FCMAT LCFF Calculator Version 21.2 to projected 2020-2021 State 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 1st Interim calculator projected a decrease for State aid. The LCFF portions of the calculator saw reductions in the allocation of 3% and Other State Revenues decreased by 6%. This reflects an overall decrease of State Revenues by 9%. As outlined in the 2020-21 Governor’s Budget, Federal sources supplemented the State apportionment loss by providing an additional 25% to AIMS K12 budgets. A donation to American Indian Public Charter and American Indian Public High School influenced the increase for the local revenues. Below highlight the changes in summary and per school:

REVENUES	AIMS K12			
	ADOPTION	1ST INTERIM	DIFF	%
LCFF SOURCES	\$ 13,916,169	\$ 13,529,382	\$ (386,787)	-3%
FEDERAL REVENUES	\$ 1,350,451	\$ 2,332,398	\$ 981,947	42%
OTHER STATE REVENUES	\$ 746,073	\$ 700,589	\$ (45,484)	-6%
LOCAL REVENUES	\$ 375,673	\$ 668,592	\$ 292,919	44%
TOTALS	\$ 16,388,366	\$ 17,230,961	\$ 842,595	5%



REVENUES	AIPCS				
	ADOPTION	1ST INTERIM	DIFF	+/- %	
LCFF SOURCES	\$ 2,306,306	\$ 2,310,857	\$ 4,551	0%	Due to 1% increase in ADA %
FEDERAL REVENUES	\$ 313,065	\$ 443,015	\$ 129,950	29%	CARES Act Funding
OTHER STATE REVENUES	\$ 279,349	\$ 232,479	\$ (46,870)	-20%	Loss of Lottery Revenue
LOCAL REVENUES	\$ 96,600	\$ 212,475	\$ 115,875	55%	Adj in Msr G1/Roberto Donation
TOTALS	\$ 2,995,320	\$ 3,198,826	\$ 203,506	6%	

REVENUES	AIPCS II				
	ADOPTION	1ST INTERIM	DIFF	%	
LCFF SOURCES	\$ 6,677,112	\$ 6,633,894	\$ (43,218)	-1%	Change in LCFF Formula
FEDERAL REVENUES	\$ 620,833	\$ 1,334,171	\$ 713,338	53%	CARES Act Funding
OTHER STATE REVENUES	\$ 299,882	\$ 329,202	\$ 29,320	9%	Increase in EPA apportionment
LOCAL REVENUES	\$ 182,038	\$ 179,822	\$ (2,216)	-1%	Adjustment to G1
TOTALS	\$ 7,779,865	\$ 8,477,089	\$ 697,224	8%	

REVENUES	AIPHS				
	ADOPTION	1ST INTERIM	DIFF	%	
LCFF SOURCES	\$ 4,932,751	\$ 4,584,631	\$ (348,120)	-8%	Decline in projected enrollment/Change in LCFF Formula
FEDERAL REVENUES	\$ 416,553	\$ 555,212	\$ 138,659	25%	CARES Act Funding
OTHER STATE REVENUES	\$ 166,842	\$ 138,908	\$ (27,934)	-20%	Due to decline in projected enrollment
LOCAL REVENUES	\$ 97,035	\$ 276,295	\$ 179,260	65%	Roberto Family Trust and adjustments for prior year revenue
TOTALS	\$ 5,613,181	\$ 5,555,046	\$ (58,135)	-1%	



NEW FUNDING:

For 2020-2021 AIMS K12 has received \$1,383,066.45 in CARES funding to support Covid 19 response education. Listed below are the NEW 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.

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.

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

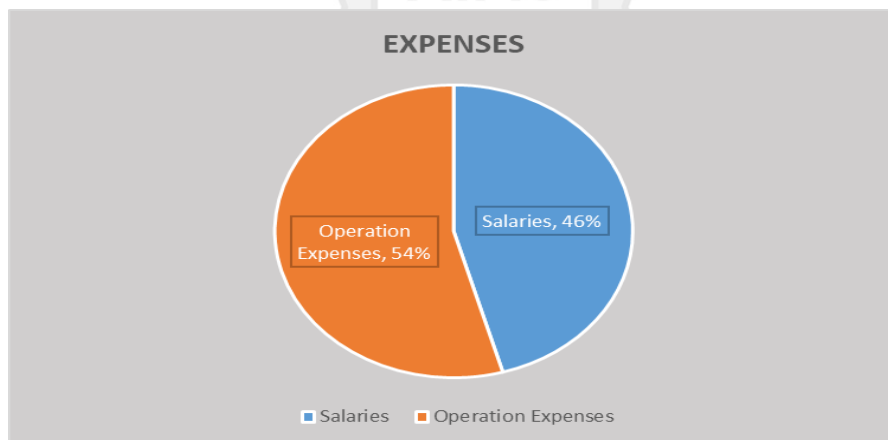
LLMF funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor’s LMFF budget for schools. These funds are meant to address learning loss or accelerating progress to close learning gaps. LLMF funds are expected to be expended 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.

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.

Expenses

American Indian Models Schools 2020-21 1st Interim budget reflects a 46% investment in Personnel expenses and 54% allocated to the operations of the organization. In previous years this split was reversed, 53% personnel and 47% operations expenses. The reversal 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 \$15,646,633.





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

EXPENSE CLASSIFICATIONS		AIPCS			
		ADOPTION	1st INTERIM	DIFF	
1000	Certificated Salaries	\$ 809,304	\$ 773,246	\$ (36,058)	Realignment of program
2000	Classified Salaries	\$ 141,003	\$ 104,962	\$ (36,041)	Realignment of program
3000	Benefits	\$ 213,731	\$ 260,379	\$ 46,648	Increase in Health and Welfare benefits
4000	Books and Supplies	\$ 142,084	\$ 370,984	\$ 228,900	Covid Expenses
5000	Services and Other Operating Expenses	\$ 575,970	\$ 808,593	\$ 232,623	Covid Expenses/Realignment from interest
6000	Capital Outlay	\$ 28,848	\$ 28,848	\$ -	
7000	Other Outgoing	\$ 571,360	\$ 425,360	\$ (146,000)	Interest Adjustment/realigned into Services
Total Expenses		\$ 2,482,300	\$ 2,772,373	\$ 290,073	

EXPENSE CLASSIFICATIONS		AIPCS II			
		ADOPTION	1st INTERIM	DIFF	
1000	Certificated Salaries	\$ 2,294,290	\$ 2,276,153	\$ (18,137)	Realignment of program
2000	Classified Salaries	\$ 492,559	\$ 384,445	\$ (108,114)	Realignment of program
3000	Benefits	\$ 696,136	\$ 691,809	\$ (4,327)	Realignment of program
4000	Books and Supplies	\$ 326,444	\$ 798,222	\$ 471,778	Covid Expenses
5000	Services and Other Operating Expenses	\$ 2,175,567	\$ 2,162,114	\$ (13,453)	Realignment of program
6000	Capital Outlay	\$ 28,641	\$ 58,641	\$ 30,000	Increase in depreciation
7000	Other Outgoing	\$ 1,315,738	\$ 1,310,100	\$ 5,638	Adj in principal
Total Expenses		\$ 7,329,375	\$ 7,681,484		

AIPHS				
ADOPTION	1st INTERIM	DIFF		
\$ 1,691,454	\$ 1,624,394	\$ (67,060)		Realignment of Program to Funds Avail.
\$ 456,811	\$ 346,410	\$ (110,401)		Realignment of Program to Funds Avail.
\$ 505,843	\$ 440,661	\$ (65,182)		Realignment of Program to Funds Avail.
\$ 345,326	\$ 695,657	\$ 350,331		Realignment of Program to Funds Avail.
\$ 1,617,245	\$ 1,481,655	\$ (135,590)		Realignment of Program to Funds Avail.
\$ 6,924	\$ 6,924	\$ -		
\$ 618,643	\$ 597,075	\$ (21,568)		Realignment of Program to Funds Avail.
\$ 5,242,246	\$ 5,192,776	\$ (49,470)		

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 it has been adjusted to reflect the confirmed cost of \$1,500 per ADA.

Summary

As of 2020-2021 1st Interim, American Indian Model Schools has projected \$17,230,961 in revenue. The composition of those funds are as follows:

REVENUES	AIMS K12
	1ST INTERIM
LCFF SOURCES	\$ 13,529,382
FEDERAL REVENUES	\$ 2,332,398
OTHER STATE REVENUES	\$ 700,589
LOCAL REVENUES	\$ 668,592
TOTALS	\$ 17,230,961

AIMS K12 has projected to expense \$15,646,633 during the 2020-2021.

AIMS K-12	
ADOPTION	1st INTERIM
\$ 4,795,048	\$ 4,673,793
\$ 1,090,373	\$ 835,817
\$ 1,415,710	\$ 1,392,849
\$ 813,854	\$ 1,864,863
\$ 4,368,782	\$ 4,452,362
\$ 64,413	\$ 94,413
\$ 2,505,741	\$ 2,332,535
\$ 15,053,921	\$ 15,646,633

Projected revenues	\$17,230,961
Projected Expenses	<u>\$15,646,632</u>
Surplus of Revenue Vs Expense:	\$1,584,329



Cash Flow Statement

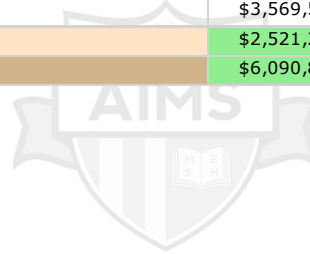
As of October 31, 2020, American Indian Model Schools has \$6,562,129 in cash



Cash Flow Statement*

American Indian Model Schools Location: All

	Cash Source / (Use)	July	August	September	October	
Operating Activities	Revenue	\$238,516	\$565,451	\$2,347,385	\$1,588,683	
	Expenses	(\$1,133,965)	(\$1,317,657)	(\$1,399,890)	(\$1,413,865)	
	Total Net (Loss)/Income	(\$895,449)	(\$752,206)	\$947,495	\$174,818	
	Receivables	\$3,631,700	\$4,379	\$0	\$78,845	
	Intracompany Receivables	\$0	\$0	\$0	\$0	
	Prepaid Expenses	(\$2,937)	\$0	\$18,710	\$0	
	Current Other Expenses	\$0	\$0	\$0	\$0	
	Other Assets	\$0	\$0	\$0	\$0	
	Accounts Payables	(\$77,464)	(\$50,041)	(\$76,771)	(\$82,614)	
	Accrued Salaries and Taxes	(\$132,771)	\$213,983	\$5,221	(\$5,091)	
	Short Term Loans	\$0	\$0	\$0	\$0	
	Deferred Revenue	\$0	\$0	\$0	\$0	
	Other Current Liabilities	\$0	\$0	\$0	\$0	
		Net Cash provided/ (used) by Operating Activities	\$2,523,080	(\$583,885)	\$894,655	\$165,957
Investing Activities	Capital Expenditures	\$15,888	\$15,888	\$15,888	\$15,888	
	Other Investing Activities	\$0	\$0	\$0	\$0	
	Equity Transfers	\$0	\$0	\$0	\$0	
		Net Cash provided/ (used) by Investing Activities	\$15,888	\$15,888	\$15,888	\$15,888
Financing Activities	Cash Flow Financing - Secured Debt	\$0	\$0	\$0	\$0	
	Loan Payables	(\$16,086)	(\$16,086)	(\$16,086)	(\$16,086)	
	Deferred Lease Expense	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	
		Net Cash provided/ (used) by Financing Activities	(\$17,704)	(\$17,704)	(\$17,704)	(\$17,704)
	Cash at Beginning of Period	\$3,569,587	\$6,090,851	\$5,505,149	\$6,397,988	
Net Increase/(Decrease) in Cash		\$2,521,264	(\$585,701)	\$892,838	\$164,141	
Cash at end of Period		\$6,090,851	\$5,505,149	\$6,397,988	\$6,562,129	





Multi Year Reports

AMERICAN INDIAN PUBLIC CHARTER						
SACS Object Code	Code Description	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue						
	State	2,543,336	2,559,352	2,366,399	2,311,033	2,310,762
	Federal	443,015	161,976	161,976	161,976	161,976
	Local	212,475	87,475	87,594	88,069	88,069
	Total Revenue	\$ 3,198,826	\$ 2,808,803	\$ 2,615,969	\$ 2,561,078	\$ 2,560,807
Expenses						
1000	Certificated Salaries	773,246	756,026	700,032	689,686	689,686
2000	Classified Salaries	104,962	92,203	51,455	50,695	50,696
3000	Benefits	260,379	190,664	149,398	159,814	159,814
4000	Books and Supplies	370,984	314,478	323,028	341,482	349,439
5000	Services and Other Oper	808,593	754,271	725,011	763,740	765,683
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	\$ 2,772,373	\$ 2,561,850	\$ 2,405,460	\$ 2,482,478	\$ 2,492,378
Surplus / (Deficit)		\$ 426,453	\$ 246,953	\$ 210,509	\$ 78,600	\$ 68,429
	As a % of LCFF revenue	18%	11%	9%	3%	3%
Beginning Fund Balance		\$ 1,072,631	\$ 1,499,084	\$ 1,746,038	\$ 1,956,547	2,035,147
Charter School Revolving Loan Repayment (Principal)						
Ending Fund Balance		\$ 1,499,084	\$ 1,746,038	\$ 1,956,547	\$ 2,035,147	\$ 2,103,576
	As a % of Expenditures	54%	68%	81%	82%	93%

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 PUBLIC CHARTER II						
SACS Object Code	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	1,334,171	609,184	614,312	620,597	620,597
	Local	179,822	182,209	184,235	186,717	186,717
	Total Revenue	\$ 8,477,089	\$ 7,870,375	\$ 7,722,200	\$7,751,832	\$7,749,844
Expenses						
1000	Certificated Salaries	2,276,153	2,281,556	2,315,780	2,328,913	2,350,516
2000	Classified Salaries	384,445	358,359	365,508	370,991	370,991
3000	Benefits	691,809	684,639	675,665	676,826	679,879
4000	Books and Supplies	798,222	340,789	348,719	358,437	366,788
5000	Services and Other Operating Expenses	2,162,114	1,990,921	1,810,908	1,835,361	1,856,179
6000	Capital Outlay	58,641	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	\$ 7,681,484	\$ 7,061,943	\$ 6,953,603	\$7,045,963	\$7,132,800
Surplus / (Deficit)		\$ 795,606	\$ 808,432	\$ 768,598	\$ 705,869	\$ 617,044
	As a % of LCFF revenue	12%	12%	11%	10%	9%
Beginning Fund Balance		2,141,193	2,936,799	3,745,230	\$4,513,828	\$5,219,697
Charter School Revolving Loan Repayment (Principal)						
Ending Fund Balance		\$ 2,936,799	\$ 3,745,230	\$ 4,513,828	\$5,219,697	\$5,836,740
	As a % of Expenditures	38%	53%	65%	74%	82%

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

171 12th Street
Oakland, CA 94607

Phone: 510.893.8701
Fax: 510.893.0345
Website: aimschools.org

AIPHS
Lakeview Campus

746 Grand Avenue
Oakland, CA 94610

Phone: 510.893.8701
Fax: 510.893.0345
Website: aimschools.org

American Indian Public Charter High School						
Budget Summary						
SAC	Code Description	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue						
	State	4,684,003	4,922,941	4,886,711	4,845,264	4,845,264
	Federal	594,749	274,737	279,688	285,972	285,972
	Local	276,295	119,265	120,267	121,537	121,537
	Total Revenue	\$ 5,555,046	\$ 5,316,944	\$ 5,286,666	\$ 5,252,773	\$ 5,252,773
Expenses						
1000	Certificated Salaries	1,624,394	1,447,705	1,483,897	1,585,146	1,522,632
2000	Classified Salaries	346,410	355,071	363,947	373,046	373,046
3000	Benefits	440,661	457,711	483,948	476,750	487,524
4000	Books and Supplies	695,657	471,845	480,669	446,868	459,827
5000	Services and Other Operating Expenses	1,481,655	1,564,593	1,488,940	1,522,073	1,564,412
6000	Capital Outlay	6,924	6,924	6,924	6,924	6,924
7000	Other Outgoing	597,075	641,250	653,241	668,462	687,847
	Total Expenses	\$ 5,192,776	\$ 4,945,099	\$ 4,961,566	\$ 5,079,270	\$ 5,102,213
Surplus / (Deficit)		\$ 362,271	\$ 371,845	\$ 325,100	\$ 173,503	\$ 150,560
	As a % of LCFF revenue	8%	8%	7%	4%	3%
Beginning Fund Balance		\$ 2,210,195	\$ 2,572,465	\$ 2,944,310	\$ 3,269,410	\$ 3,442,913
Ending Fund Balance		\$ 2,572,465	\$ 2,944,310	\$ 3,269,410	\$ 3,442,913	\$ 3,593,472
	As a % of Expenditures	50%	60%	66%	68%	70%

