

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

CHARTER SCHOOL CERTIFICATION

Charter School Name:	<u>American Indian Public</u>
(name continued)	<u>Charter School</u>
CDS #:	<u>01-61259-6113807</u>
Charter Approving Entity:	<u>Oakland Unified School District</u>
County:	<u>Alameda</u>
Charter #:	<u>0106</u>
Fiscal Year:	<u>2019-20</u>

(x) To the entity that approved the charter school:
2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: Maya Woods-Cadiz Title: Superintendent

(x) To the County Superintendent of Schools:
2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print Name: Minh Co Title: Accounting Manager

For additional information on the BUDGET, please contact:

For Approving Entity:

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

For Charter School:

Katema Ballentine
Name
Chief Business Officer
Title
(510) 893-8701 x17
Telephone
katema.ballentine@aimschools.org
E-mail address

() 2019-20 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
ACOE District Advisor

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public

(name continued) Charter School

CDS #: 01-61259-6113807

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0106

Budgeting Period: 2019/20

This charter school uses the following basis of accounting:

☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals	Current Budget Year		Total
		Prior Year	Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	947,903.66	1,473,213.00		1,473,213.00
Education Protection Account State Aid - Current Year	8012	212,078.00	366,106.00		366,106.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	357,977.34	610,338.00		610,338.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		1,517,959.00	2,449,657.00	0.00	2,449,657.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	64,100.00		65,316.00	65,316.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220	42,660.00		45,657.00	45,657.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	118,139.00		109,500.00	109,500.00
Total, Federal Revenues		224,899.00	0.00	220,473.00	220,473.00
3. Other State Revenues					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	57,538.13	24,802.50	176,488.50	201,291.00
Total, Other State Revenues		57,538.13	24,802.50	176,488.50	201,291.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	34,209.00		51,829.00	51,829.00
Total, Local Revenues		34,209.00	0.00	51,829.00	51,829.00
5. TOTAL REVENUES		1,834,605.13	2,474,459.50	448,790.50	2,923,250.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	402,588.16	866,243.66	12,826.34	879,070.00
Certificated Pupil Support Salaries	1200	21,450.00			0.00
Certificated Supervisors' and Administrators' Salaries	1300	48,000.04	156,668.00		156,668.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		472,038.20	1,022,911.66	12,826.34	1,035,738.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	64,631.49	112,729.70	18,626.30	131,356.00
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300				0.00
Clerical and Office Salaries	2400	18,150.00	31,061.00		31,061.00
Other Non-certificated Salaries	2900	36,500.00	29,150.00		29,150.00
Total, Non-certificated Salaries		119,281.49	172,940.70	18,626.30	191,567.00

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public

(name continued) Charter School

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202	21,410.40	58,607.31	3,861.79	62,469.10
OASDI / Medicare / Alternative	3301-3302	45,235.96	91,482.74	2,406.13	93,888.86
Health and Welfare Benefits	3401-3402	51,807.64	47,805.61	1,238.39	49,044.00
Unemployment Insurance	3501-3502	11,656.02	15,549.51	534.49	16,084.00
Workers' Compensation Insurance	3601-3602	17,739.59	22,003.27	578.73	22,582.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902		765.46	11.54	777.00
Total, Employee Benefits		147,849.61	236,213.90	8,631.07	244,844.97
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	9,728.63	37,370.00		37,370.00
Books and Other Reference Materials	4200	6,552.00	12,947.00	5,005.00	17,952.00
Materials and Supplies	4300	33,179.47	20,445.30	45,259.70	65,705.00
Noncapitalized Equipment	4400	48,922.00	49,932.13	35,545.87	85,478.00
Food	4700	52,668.00		51,504.00	51,504.00
Total, Books and Supplies		151,050.10	120,694.43	137,314.57	258,009.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	12,768.00	14,233.00	5,923.00	20,156.00
Dues and Memberships	5300	3,546.82			0.00
Insurance	5400	10,114.00	11,774.00		11,774.00
Operations and Housekeeping Services	5500	31,174.59	49,813.00		49,813.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	27,745.80	8,460.00		8,460.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	331,846.25	474,928.00	165,000.00	639,928.00
Communications	5900	1,500.00	13,477.00		13,477.00
Total, Services and Other Operating Expenditures		418,695.46	572,685.00	170,923.00	743,608.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major					
Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
Depreciation Expense (for full accrual basis only)	6900	39,017.50	38,839.00		38,839.00
Total, Capital Outlay		39,017.50	38,839.00	0.00	38,839.00
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	139,478.40	218,250.00		218,250.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438	106,821.40		146,000.00	146,000.00
Principal	7439				0.00
Total, Other Outgo		246,299.80	218,250.00	146,000.00	364,250.00
8. TOTAL EXPENDITURES		1,594,232.16	2,382,534.69	494,321.28	2,876,855.97
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		240,372.97	91,924.81	(45,530.78)	46,394.03

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(45,530.78)	45,530.78	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(45,530.78)	45,530.78	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		240,372.97	46,394.03	0.00	46,394.03
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,001,012.52	1,212,429.97		1,212,429.97
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(28,955.52)			0.00
c. Adjusted Beginning Balance		972,057.00	1,212,429.97	0.00	1,212,429.97
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,212,429.97	1,258,824.00	0.00	1,258,824.00
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740	156,671.00		0.00	0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	47,826.96	86,305.68		86,305.68
Unassigned / Unappropriated Amount	9790	1,007,932.01	1,172,518.32	0.00	1,172,518.32

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

Charter School Name: American Indian Public
(name continued) Charter School
CDS #: 01-61259-6113807
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0106
Fiscal Year: 2019/20

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 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,473,213.00	0.00	1,473,213.00	1,543,280.00	1,580,356.00
Education Protection Account State Aid - Current Year	8012	366,106.00	0.00	366,106.00	366,106.00	358,784.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	610,338.00	0.00	610,338.00	610,338.00	598,131.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,449,657.00	0.00	2,449,657.00	2,519,724.00	2,537,271.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	65,316.00	65,316.00	65,316.00	65,316.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	45,657.00	45,657.00	45,657.00	45,657.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	109,500.00	109,500.00	109,500.00	
Total, Federal Revenues		0.00	220,473.00	220,473.00	220,473.00	110,973.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	24,802.50	176,488.50	201,291.00	220,746.00	220,865.00
Total, Other State Revenues		24,802.50	176,488.50	201,291.00	220,746.00	220,865.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	51,829.00	51,829.00	51,829.00	51,829.00
Total, Local Revenues		0.00	51,829.00	51,829.00	51,829.00	51,829.00
5. TOTAL REVENUES						
		2,474,459.50	448,790.50	2,923,250.00	3,012,772.00	2,920,938.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	866,243.66	12,826.34	879,070.00	900,642.43	922,753.49
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	156,668.00	0.00	156,668.00	160,474.00	164,376.00
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,022,911.66	12,826.34	1,035,738.00	1,061,116.43	1,087,129.49
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	112,729.70	18,626.30	131,356.00	134,496.00	137,715.00
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	31,061.00	0.00	31,061.00	31,838.00	32,634.00
Other Non-certificated Salaries	2900	29,150.00	0.00	29,150.00	29,150.00	29,150.00
Total, Non-certificated Salaries		172,940.70	18,626.30	191,567.00	195,484.00	199,499.00

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

Charter School Name: American Indian Public

(name continued) Charter School

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	58,607.31	3,861.79	62,469.10	72,859.18	78,767.03
OASDI / Medicare / Alternative	3301-3302	91,482.74	2,406.13	93,888.86	96,129.96	98,427.09
Health and Welfare Benefits	3401-3402	47,805.61	1,238.39	49,044.00	51,496.00	54,071.00
Unemployment Insurance	3501-3502	15,549.51	534.49	16,084.00	16,084.00	16,084.00
Workers' Compensation Insurance	3601-3602	22,003.27	578.73	22,582.00	23,121.00	23,674.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	765.46	11.54	777.00	796.00	816.00
Total, Employee Benefits		236,213.90	8,631.07	244,844.97	260,486.14	271,839.12
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	37,370.00	0.00	37,370.00	38,551.00	39,727.00
Books and Other Reference Materials	4200	12,947.00	5,005.00	17,952.00	18,520.00	19,084.00
Materials and Supplies	4300	20,445.30	45,259.70	65,705.00	67,781.00	69,848.00
Noncapitalized Equipment	4400	49,932.13	35,545.87	85,478.00	88,179.00	
Food	4700	0.00	51,504.00	51,504.00	51,504.00	51,504.00
Total, Books and Supplies		120,694.43	137,314.57	258,009.00	264,535.00	180,163.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	14,233.00	5,923.00	20,156.00	20,793.00	21,427.00
Dues and Memberships	5300	0.00	0.00	0.00		
Insurance	5400	11,774.00	0.00	11,774.00	12,146.00	12,517.00
Operations and Housekeeping Services	5500	49,813.00	0.00	49,813.00	51,387.00	52,954.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	8,460.00	0.00	8,460.00	8,727.00	8,994.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	474,928.00	165,000.00	639,928.00	582,250.00	594,244.00
Communications	5900	13,477.00	0.00	13,477.00	13,904.00	14,328.00
Total, Services and Other Operating Expenditures		572,685.00	170,923.00	743,608.00	689,207.00	704,464.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	38,839.00	0.00	38,839.00	38,839.00	38,839.00
Total, Capital Outlay		38,839.00	0.00	38,839.00	38,839.00	38,839.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	218,250.00	0.00	218,250.00	218,250.00	213,885.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	146,000.00	146,000.00	146,000.00	146,000.00
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		218,250.00	146,000.00	364,250.00	364,250.00	359,885.00
8. TOTAL EXPENDITURES		2,382,534.69	494,321.28	2,876,855.97	2,873,917.57	2,841,818.61
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		91,924.81	(45,530.78)	46,394.03	138,854.43	79,119.39

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

Charter School Name: American Indian Public

(name continued) Charter School

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(45,530.78)	45,530.78	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(45,530.78)	45,530.78	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		46,394.03	0.00	46,394.03	138,854.43	79,119.39
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,212,429.97	0.00	1,212,429.97	1,258,824.00	1,397,678.43
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,212,429.97	0.00	1,212,429.97	1,258,824.00	1,397,678.43
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,258,824.00	0.00	1,258,824.00	1,397,678.43	1,476,797.82
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	86,305.68	0.00	86,305.68	86,217.53	85,254.56
Undesignated / Unappropriated Amount	9790	1,172,518.32	0.00	1,172,518.32	1,311,460.90	1,391,543.26