

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

Charter School Name: American Indian Public  
(continued) Charter School II  
CDS #: 01-61259-0114363  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0882  
Fiscal Year: 2017/18

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,671,039.75	593,847.00	3,616,783.77	(54,255.98)	-1.48%
Education Protection Account State Aid - Current Year	8012	790,817.81	197,457.00	772,227.15	(18,590.65)	-2.35%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,445,724.42	374,715.00	1,435,002.24	(10,722.18)	-0.74%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		5,907,581.98	1,166,019.00	5,824,013.17	(83,568.81)	-1.41%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	216,288.00	50,375.00	200,260.00	(16,028.00)	-7.41%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	164,000.00	18,719.18	194,340.00	30,340.00	18.50%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	195,446.00	48,861.00	195,446.00	-	0.00%
Total, Federal Revenues		575,734.00	117,955.18	590,046.00	14,312.00	2.49%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	129,141.00	273,862.13	493,711.42	364,570.42	282.30%
Total, Other State Revenues		129,141.00	273,862.13	493,711.42	364,570.42	282.30%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	57,400.00	52,997.02	64,655.00	7,255.00	12.64%
Total, Local Revenues		57,400.00	52,997.02	64,655.00	7,255.00	12.64%
5. TOTAL REVENUES		6,669,856.98	1,610,833.33	6,972,425.59	302,568.61	4.54%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,650,048.99	489,445.37	1,711,828.05	61,779.06	3.74%
Certificated Pupil Support Salaries	1200	70,525.00	24,097.51	69,766.67	(758.33)	-1.08%
Certificated Supervisors' and Administrators' Salaries	1300	362,200.00	93,242.48	376,250.00	14,050.00	3.88%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		2,082,773.99	606,785.36	2,157,844.72	75,070.73	3.60%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	756,586.24	137,796.24	732,347.98	(24,238.26)	-3.20%
Non-certificated Support Salaries	2200	39,273.90	-	32,715.79	(6,558.11)	-16.70%
Non-certificated Supervisors' and Administrators' Salaries	2300	-	96,858.89	216,720.00	216,720.00	New
Clerical and Office Salaries	2400	200,359.77	102,676.18	287,266.33	86,906.56	43.38%

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Other Non-certificated Salaries	2900	90,000.00	6,281.62	41,729.21	(48,270.79)	-53.63%
Total, Non-certificated Salaries		1,086,219.91	343,612.93	1,310,779.31	224,559.40	20.67%
<b>3. Employee Benefits</b>						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	187,634.97	54,463.22	254,743.22	67,108.25	35.77%
OASDI / Medicare / Alternative Health and Welfare Benefits	3301-3302	242,428.03	70,369.85	265,349.74	22,921.70	9.46%
Unemployment Insurance	3401-3402	129,318.20	93,688.51	270,909.31	141,591.11	109.49%
Workers' Compensation Insurance	3501-3502	59,378.20	6,279.61	57,571.23	(1,806.97)	-3.04%
OPEB, Allocated	3601-3602	95,069.82	14,129.63	104,058.72	8,988.90	9.46%
OPEB, Active Employees	3701-3702	-	-	-	-	
Other Employee Benefits	3751-3752	-	-	-	-	
Total, Employee Benefits	3901-3902	713,829.22	240,170.73	952,632.22	238,803.01	33.45%

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<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	46,092.50	56,881.82	63,159.00	17,066.50	37.03%
Books and Other Reference Materials	4200	9,111.90	8,762.71	9,111.90	-	0.00%
Materials and Supplies	4300	57,564.15	30,584.10	117,366.00	59,801.85	103.89%
Noncapitalized Equipment	4400	40,727.00	65,020.34	75,460.00	34,733.00	85.28%
Food	4700	223,860.00	73,419.78	218,120.00	(5,740.00)	-2.56%
Total, Books and Supplies		377,355.55	234,668.75	483,216.90	105,861.35	28.05%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	34,749.35	39,919.43	70,000.00	35,250.65	101.44%
Dues and Memberships	5300	5,944.58	-	-	(5,944.58)	(100%)
Insurance	5400	103.11	-	-	(103.11)	(100%)
Operations and Housekeeping Services	5500	114,967.70	49,518.41	195,411.79	80,444.09	69.97%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	77,121.49	38,907.65	79,071.00	1,949.51	2.53%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	804,677.29	180,838.11	530,786.84	(273,890.45)	-34.04%
Communications	5900	31,860.27	-	-	(31,860.27)	(100%)
Total, Services and Other Operating Expenditures		1,069,423.79	309,183.60	875,269.63	(194,154.16)	-18.16%
<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	235,532.00	-	-	(235,532.00)	(100%)
Total, Capital Outlay		235,532.00	-	-	(235,532.00)	(100%)
<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	574,434.00	-	565,704.00	(8,730.00)	-1.52%
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	294,762.00	99,856.89	294,762.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	-

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Total, Other Outgo		869,196.00	99,856.89	860,466.00	(8,730.00)	-1.00%
<b>8. TOTAL EXPENDITURES</b>		6,434,330.46	1,834,278.26	6,640,208.78	205,878.33	3.20%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		235,526.52	(223,444.93)	332,216.80	96,690.28	41.05%

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<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>		235,526.52	(223,444.93)	332,216.80	96,690.28	41.05%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance	9791	4,246,688.57	3,772,188.33	3,772,188.33	(474,500.24)	-11.17%
a. As of July 1	9793, 9795	-	-	-	-	
b. Adjustments/Restatements		4,246,688.57	3,772,188.33	3,772,188.33		
c. Adjusted Beginning Fund Balance		4,482,215.09	3,548,743.40	4,104,405.13		
2. Ending Fund Balance, June 30 (E + F.1.c.)						
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	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	193,029.91	55,028.35	208,908.23	15,878.32	8.23%
Unassigned/Unappropriated Amount	9790	4,289,185.17	3,493,715.05	3,895,496.90	(393,688.27)	-9.18%