

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: American Indian Public Charter II
(name continued) _____
CDS #: 01-61259-0114363
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0882
Fiscal Year: 2019-20

To the entity that approved the charter school:
(x) 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

To the County Superintendent of Schools:
(x) 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
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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 Charter II

(name continued)

CDS #: 01-61259-0114363

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0882

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 Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	4,838,962.60	4,159,024.55		4,159,024.55
Education Protection Account State Aid - Current Year	8012	1,043,998.00	977,692.66		977,692.66
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,781,673.40	1,647,913.79		1,647,913.79
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		7,664,634.00	6,784,631.00	0.00	6,784,631.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	236,156.00		232,810.00	232,810.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220	238,480.19		131,710.27	131,710.27
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	32,580.00			0.00
Total, Federal Revenues		507,216.19	0.00	364,520.27	364,520.27
3. Other State Revenues					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	269,596.68	127,509.18	50,090.09	177,599.27
Total, Other State Revenues		269,596.68	127,509.18	50,090.09	177,599.27
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	66,490.00		136,554.90	136,554.90
Total, Local Revenues		66,490.00	0.00	136,554.90	136,554.90
5. TOTAL REVENUES					
		8,507,936.87	6,912,140.18	551,165.26	7,463,305.44
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	2,118,855.67	2,176,983.39	69,165.83	2,246,149.22
Certificated Pupil Support Salaries	1200	21,450.00	49,579.58	19,218.85	68,798.43
Certificated Supervisors' and Administrators' Salaries	1300	307,500.00	347,629.57		347,629.57
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		2,447,805.67	2,574,192.54	88,384.68	2,662,577.22
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	482,032.17	271,054.44	20,219.85	291,274.29
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300				0.00
Clerical and Office Salaries	2400	91,668.00	236,145.22		236,145.22
Other Non-certificated Salaries	2900		37,540.00	40,000.00	77,540.00
Total, Non-certificated Salaries		573,700.17	544,739.66	60,219.85	604,959.51

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter II

(name continued)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202	119,498.42	180,967.19	12,485.38	193,452.57
OASDI / Medicare / Alternative	3301-3302	231,706.71	238,598.31	11,368.25	249,966.56
Health and Welfare Benefits	3401-3402	312,198.73	273,587.55		273,587.55
Unemployment Insurance	3501-3502	45,680.54	45,842.49	1,412.88	47,255.37
Workers' Compensation Insurance	3601-3602	90,865.38	57,388.35	2,734.32	60,122.68
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902		2,017.32	79.55	2,096.86
Total, Employee Benefits		799,949.78	798,401.22	28,080.37	826,481.59
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	173,959.19	134,497.00	20,990.50	155,487.50
Books and Other Reference Materials	4200	4,926.96	14,852.00	393.00	15,245.00
Materials and Supplies	4300	130,827.68	103,833.04	103,326.40	207,159.44
Noncapitalized Equipment	4400	253,980.74	68,266.03	60,568.89	128,834.92
Food	4700	179,768.00		182,312.37	182,312.37
Total, Books and Supplies		743,462.57	321,448.07	367,591.16	689,039.23
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	48,100.50	40,531.70	26,353.00	66,884.70
Dues and Memberships	5300	18,157.27			0.00
Insurance	5400	30,951.98	52,234.50		52,234.50
Operations and Housekeeping Services	5500	199,130.75	112,986.39		112,986.39
Rentals, Leases, Repairs, and Noncap. Improvements	5600	193,877.97	63,573.00		63,573.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	1,735,557.69	1,206,987.56	6,553.30	1,213,540.86
Communications	5900	13,375.00	25,746.92		25,746.92
Total, Services and Other Operating Expenditures		2,239,151.16	1,502,060.07	32,906.30	1,534,966.37
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	240,459.33	240,459.33		240,459.33
Total, Capital Outlay		240,459.33	240,459.33	0.00	240,459.33
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	694,191.60	589,275.00		589,275.00
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	247,911.50	247,912.00		247,912.00
Principal	7439				0.00
Total, Other Outgo		942,103.10	837,187.00	0.00	837,187.00

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter II

(name continued)

8. TOTAL EXPENDITURES					
		7,986,631.78	6,818,487.89	577,182.36	7,395,670.25
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)					
		521,305.09	93,652.29	(26,017.10)	67,635.19

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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

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		(26,017.10)	26,017.10	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(26,017.10)	26,017.10	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		521,305.09	67,635.19	(0.00)	67,635.19
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	4,175,200.05	4,656,554.09		4,656,554.09
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(39,951.05)			0.00
c. Adjusted Beginning Balance		4,135,249.00	4,656,554.09	0.00	4,656,554.09
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,656,554.09	4,724,189.28	(0.00)	4,724,189.28
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	105,657.00		(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	239,598.95	221,870.11		221,870.11
Unassigned / Unappropriated Amount	9790	4,311,298.14	4,502,319.17	0.00	4,502,319.17

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

Charter School Name: American Indian Public Charter II
 (name continued)
 CDS #: 01-61259-0114363
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0882
 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	4,159,024.55	0.00	4,159,024.55	4,352,144.55	4,532,319.55
Education Protection Account State Aid - Current Year	8012	977,692.66	0.00	977,692.66	977,692.66	977,692.66
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,647,913.79	0.00	1,647,913.79	1,647,913.79	1,647,913.79
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		6,784,631.00	0.00	6,784,631.00	6,977,751.00	7,157,926.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	232,810.00	232,810.00	232,810.00	232,810.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	131,710.27	131,710.27	131,710.27	131,710.27
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	364,520.27	364,520.27	364,520.27	364,520.27
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	127,509.18	50,090.09	177,599.27	154,152.10	154,472.93
Total, Other State Revenues		127,509.18	50,090.09	177,599.27	154,152.10	154,472.93
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	136,554.90	136,554.90	136,554.90	136,554.90
Total, Local Revenues		0.00	136,554.90	136,554.90	136,554.90	136,554.90
5. TOTAL REVENUES						
		6,912,140.18	551,165.26	7,463,305.44	7,632,978.27	7,813,474.10
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,176,983.39	69,165.83	2,246,149.22	2,302,302.95	2,363,012.40
Certificated Pupil Support Salaries	1200	49,579.58	19,218.85	68,798.43	70,518.39	72,633.94
Certificated Supervisors' and Administrators' Salaries	1300	347,629.57	0.00	347,629.57	356,320.31	365,228.32
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,574,192.54	88,384.68	2,662,577.22	2,729,141.65	2,800,874.66
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	271,054.44	20,219.85	291,274.29	298,556.14	306,020.05
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	236,145.22	0.00	236,145.22	242,048.85	248,100.07
Other Non-certificated Salaries	2900	37,540.00	40,000.00	77,540.00	79,478.50	59,990.69
Total, Non-certificated Salaries		544,739.66	60,219.85	604,959.51	620,083.49	614,110.81

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

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

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	180,967.19	12,485.38	193,452.57	225,708.66	244,095.31
OASDI / Medicare / Alternative	3301-3302	238,598.31	11,368.25	249,966.56	256,215.72	262,621.12
Health and Welfare Benefits	3401-3402	273,587.55	0.00	273,587.55	287,266.93	301,630.27
Unemployment Insurance	3501-3502	45,842.49	1,412.88	47,255.37	47,255.37	47,255.37
Workers' Compensation Insurance	3601-3602	57,388.35	2,734.32	60,122.68	100,476.75	102,988.67
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	2,017.32	79.55	2,096.86	2,149.28	2,203.02
Total, Employee Benefits		798,401.22	28,080.37	826,481.59	919,072.72	960,793.76
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	134,497.00	20,990.50	155,487.50	155,487.50	75,000.00
Books and Other Reference Materials	4200	14,852.00	393.00	15,245.00	15,726.74	16,206.41
Materials and Supplies	4300	103,833.04	103,326.40	207,159.44	213,705.68	220,223.71
Noncapitalized Equipment	4400	68,266.03	60,568.89	128,834.92	128,834.92	152,244.89
Food	4700	0.00	182,312.37	182,312.37	182,312.37	182,312.37
Total, Books and Supplies		321,448.07	367,591.16	689,039.23	696,067.21	645,987.37
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	40,531.70	26,353.00	66,884.70	68,998.26	71,102.70
Dues and Memberships	5300	0.00	0.00	0.00		
Insurance	5400	52,234.50	0.00	52,234.50	53,885.11	55,528.61
Operations and Housekeeping Services	5500	112,986.39	0.00	112,986.39	116,556.76	120,111.74
Rentals, Leases, Repairs, and Noncap. Improvements	5600	63,573.00	0.00	63,573.00	65,581.91	67,582.15
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,206,987.56	6,553.30	1,213,540.86	1,250,108.01	1,287,405.14
Communications	5900	25,746.92	0.00	25,746.92	26,560.52	27,370.62
Total, Services and Other Operating Expenditures		1,502,060.07	32,906.30	1,534,966.37	1,581,690.56	1,629,100.96
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	240,459.33	0.00	240,459.33	240,459.33	240,459.33
Total, Capital Outlay		240,459.33	0.00	240,459.33	240,459.33	240,459.33
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	589,275.00	0.00	589,275.00	589,275.00	589,275.00
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	247,912.00	0.00	247,912.00	247,912.00	247,912.00
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		837,187.00	0.00	837,187.00	837,187.00	837,187.00
8. TOTAL EXPENDITURES		6,818,487.89	577,182.36	7,395,670.25	7,623,701.97	7,728,513.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		93,652.29	(26,017.10)	67,635.19	9,276.29	84,960.20

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

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

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	(26,017.10)	26,017.10	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(26,017.10)	26,017.10	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		67,635.19	(0.00)	67,635.19	9,276.29	84,960.20
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	4,656,554.09	0.00	4,656,554.09	4,724,189.28	4,733,465.57
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		4,656,554.09	0.00	4,656,554.09	4,724,189.28	4,733,465.57
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,724,189.28	(0.00)	4,724,189.28	4,733,465.57	4,818,425.78
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	221,870.11	0.00	221,870.11	228,711.06	231,855.42
Undesignated / Unappropriated Amount	9790	4,502,319.17	0.00	4,502,319.17	4,504,754.51	4,586,570.36