

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public Charter
 (name continued) High School
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
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	2,914,087.10	3,185,684.87		3,185,684.87
Education Protection Account State Aid - Current Year	8012	614,898.00	748,504.59		748,504.59
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	886,997.90	1,066,393.54		1,066,393.54
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		4,415,983.00	5,000,583.00	0.00	5,000,583.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	115,071.00		115,071.00	115,071.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220			46,198.61	46,198.61
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	2,025.00			0.00
Total, Federal Revenues		117,096.00	0.00	161,269.61	161,269.61
3. Other State Revenues					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	148,456.03	75,982.08	23,674.82	99,656.90
Total, Other State Revenues		148,456.03	75,982.08	23,674.82	99,656.90
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	116,872.00		1,468.32	1,468.32
Total, Local Revenues		116,872.00	0.00	1,468.32	1,468.32
5. TOTAL REVENUES					
		4,798,407.03	5,076,565.08	186,412.75	5,262,977.83
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	875,314.43	1,458,728.00		1,458,728.00
Certificated Pupil Support Salaries	1200	21,450.00	142,686.17		142,686.17
Certificated Supervisors' and Administrators' Salaries	1300	282,500.08	286,347.26		286,347.26
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		1,179,264.51	1,887,761.43	0.00	1,887,761.43
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	240,406.63	84,146.85	50,833.36	134,980.21
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300				0.00
Clerical and Office Salaries	2400	236,775.50	212,513.23		212,513.23
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		477,182.13	296,660.08	50,833.36	347,493.44

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3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202	98,919.57	161,515.36	10,539.28	172,054.64
OASDI / Medicare / Alternative	3301-3302	126,718.17	169,785.75	3,888.75	173,674.50
Health and Welfare Benefits	3401-3402	164,898.18	166,860.94		166,860.94
Unemployment Insurance	3501-3502	24,938.84	27,720.67	813.40	28,534.07
Workers' Compensation Insurance	3601-3602	49,693.40	40,837.36	935.33	41,772.69
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902		1,243.18		1,243.18
Total, Employee Benefits		465,168.16	567,963.25	16,176.77	584,140.02
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	147,749.00	193,348.21		193,348.21
Books and Other Reference Materials	4200	16,848.00	165.00		165.00
Materials and Supplies	4300	78,133.18	68,117.79	60,730.21	128,848.00
Noncapitalized Equipment	4400	288,243.00	42,392.00		42,392.00
Food	4700	131,100.00		50,989.74	50,989.74
Total, Books and Supplies		662,073.18	304,023.00	111,719.95	415,742.95
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	51,854.00	39,491.00	12,536.00	52,027.00
Dues and Memberships	5300	9,950.82	12,000.00		12,000.00
Insurance	5400	15,807.67	21,045.00		21,045.00
Operations and Housekeeping Services	5500	62,223.88	56,000.00		56,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	201,909.80	241,000.00		241,000.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	974,651.91	992,399.83		992,399.83
Communications	5900	5,700.00	27,707.45		27,707.45
Total, Services and Other Operating Expenditures		1,322,098.08	1,389,643.28	12,536.00	1,402,179.28
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
<i>Depreciation Expense (for full accrual basis only)</i>	6900	250,000.00			0.00
Total, Capital Outlay		250,000.00	0.00	0.00	0.00
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	362,880.00	419,463.00		419,463.00
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				0.00
Principal	7439				0.00
Total, Other Outgo		362,880.00	419,463.00	0.00	419,463.00

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8. TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)					
		4,718,666.06	4,865,514.04	191,266.08	5,056,780.12
		79,740.97	211,051.04	(4,853.33)	206,197.71

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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		(4,853.33)	4,853.33	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(4,853.33)	4,853.33	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		79,740.97	206,197.71	0.00	206,197.71
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	814,320.75	928,109.97		928,109.97
b. Adjustments/Restatements to Beginning Balance	9793, 9795	34,048.25			0.00
c. Adjusted Beginning Balance		848,369.00	928,109.97	0.00	928,109.97
2. Ending Fund Balance, June 30 (E + F.1.c.)		928,109.97	1,134,307.68	0.00	1,134,307.68
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	58,153.00		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	141,559.98	151,703.40		151,703.40
Unassigned / Unappropriated Amount	9790	728,396.99	982,604.28	0.00	982,604.28