

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**


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

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

() 2019/20 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: 
Charter School Official
(Original signature required)

Date: 3-3-2020

Print Name: Maya Woods-Cadiz

Title: Superintendent

To the County Superintendent of Schools:

() 2019/20 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Date: _____

Print Name: Minh Co

Title: Accounting Manager

For additional information on the Second Interim Report, please contact:

For Approving Entity:

For Charter School:

Minh Co
Name

Katema Ballentine
Name

Accounting Manager
Title

Chief Business Officer
Title

510-879-0132
Phone

510-893-8701 x17
Phone

minh.co@ousd.org
E-mail

katema.ballentine@aimschools.org
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

ACOE District Advisor

Date



**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

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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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	3,933,456.00		3,933,456.00	2,165,374.00		2,165,374.00	3,933,456.00		3,933,456.00
Education Protection Account State Aid - Current Year	8012	1,008,694.09		1,008,694.09	632,668.00		632,668.00	1,008,694.09		1,008,694.09
State Aid - Prior Years	8019									
Transfer to Charter Schools in Lieu of Property Taxes	8096	1,614,587.91		1,614,587.91	984,289.00		984,289.00	1,614,587.91		1,614,587.91
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		6,556,738.00		6,556,738.00	3,782,331.00		3,782,331.00	6,556,738.00		6,556,738.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290		212,077.00	212,077.00		67,314.00	67,314.00		212,076.65	212,076.65
Special Education - Federal	8181, 8182									
Child Nutrition - Federal	8220		209,375.32	209,375.32		19,524.87	19,524.87		209,375.32	209,375.32
Donated Food Commodities	8221									
Other Federal Revenues	8110, 8260-8269		13,789.73	13,789.73					13,789.73	13,789.73
Total, Federal Revenues			435,242.05	435,242.05		86,838.87	86,838.87		435,241.71	435,241.71
3. Other State Revenues										
Special Education - State	StateRevSE									
All Other State Revenues	StateRevAO	114,255.84	245,623.00	359,878.84	30,326.00	77,133.38	107,459.38	114,255.84	245,623.00	359,878.84
Total, Other State Revenues		114,255.84	245,623.00	359,878.84	30,326.00	77,133.38	107,459.38	114,255.84	245,623.00	359,878.84
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	110,827.98	110,978.00	221,805.98	66,491.03	15,125.90	81,616.93	110,827.98	110,978.00	221,805.98
Total, Local Revenues		110,827.98	110,978.00	221,805.98	66,491.03	15,125.90	81,616.93	110,827.98	110,978.00	221,805.98
5. TOTAL REVENUES										
		6,781,821.82	791,843.05	7,573,664.87	3,879,148.03	179,098.15	4,058,246.18	6,781,821.82	791,842.71	7,573,664.53
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,720,828.03	450,983.00	2,171,811.03	1,263,519.92	54,987.61	1,318,507.53	1,933,535.81	109,975.22	2,043,511.03
Certificated Pupil Support Salaries	1200	68,798.43		68,798.43	47,120.98	6,866.08	53,987.06	78,066.27	13,732.16	91,798.43
Certificated Supervisors' and Administrators' Salaries	1300	347,629.57		347,629.57	213,956.18		213,956.18	347,629.57		347,629.57
Other Certificated Salaries	1900									
Total, Certificated Salaries		2,137,256.03	450,983.00	2,588,239.03	1,524,597.08	61,853.69	1,586,450.77	2,359,231.65	123,707.38	2,482,939.03
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	65,810.29	225,464.00	291,274.29	230,995.57		230,995.57	341,274.29		341,274.29
Non-certificated Support Salaries	2200									
Non-certificated Supervisors' and Administrators' Sal.	2300				36,996.86		36,996.86	50,413.75		50,413.75
Clerical and Office Salaries	2400	181,234.22		181,234.22	252,385.13	1,679.31	254,064.44	355,761.85	3,358.62	359,120.47
Other Non-certificated Salaries	2900	77,540.00		77,540.00	1,946.71		1,946.71	5,540.00		5,540.00
Total, Non-certificated Salaries		324,584.51	225,464.00	550,048.51	522,324.27	1,679.31	524,003.58	752,989.89	3,358.62	756,348.51
3. Employee Benefits										
STRS	3101-3102									
PERS	3201-3202	182,067.86		182,067.86	101,055.03	227.56	101,282.59	172,725.83	455.12	173,180.95
OASDI / Medicare / Alternative	3301-3302	240,079.00		240,079.00	153,739.10	4,369.85	158,108.95	231,339.30	8,739.70	240,079.00
Health and Welfare Benefits	3401-3402	246,651.17		246,651.17	162,834.99	157.05	162,992.04	246,337.07	314.10	246,651.17
Unemployment Insurance	3501-3502	43,041.96		43,041.96	22,584.76	733.84	23,318.60	41,574.28	1,467.68	43,041.96
Workers' Compensation Insurance	3601-3602	57,744.49		57,744.49	15,527.99	332.16	15,860.15	28,080.17	664.32	28,744.49
OPEB, Allocated	3701-3702									
OPEB, Active Employees	3751-3752									
Other Employee Benefits	3901-3902	2,029.96		2,029.96	62.98		62.98	2,029.96		2,029.96
Total, Employee Benefits		771,614.44		771,614.44	455,804.85	5,820.46	461,625.31	722,086.59	11,640.92	733,727.51
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	95,405.07	45,983.00	141,388.07	161,593.11	628.26	162,221.37	185,759.81	628.26	186,388.07
Books and Other Reference Materials	4200	4,260.38		4,260.38	13,067.88	2,470.94	15,538.82	15,689.44	2,470.94	18,160.38
Materials and Supplies	4300	108,117.32		108,117.32	113,990.54	13,501.97	127,492.51	127,515.35	13,501.97	141,017.32
Noncapitalized Equipment	4400	197,367.65		197,367.65	681,833.87		681,833.87	687,367.65		687,367.65
Food	4700		269,988.09	269,988.09		70,527.18	70,527.18		129,988.09	129,988.09
Total, Books and Supplies		405,150.42	315,971.09	721,121.51	970,485.40	87,128.35	1,057,613.75	1,016,332.25	146,589.26	1,162,921.51
5. Services and Other Operating Expenditures										
Subagreements for Services	5100									
Travel and Conferences	5200	50,595.40		50,595.40	140,797.48	14,754.10	155,551.58	145,841.30	14,754.10	160,595.40
Dues and Memberships	5300	15,414.74		15,414.74	488.40		488.40	3,414.74		3,414.74
Insurance	5400	10,264.11		10,264.11	37,984.91		37,984.91	40,264.12		40,264.12
Operations and Housekeeping Services	5500	212,254.35		212,254.35	140,870.43		140,870.43	212,254.35		212,254.35
Rentals, Leases, Repairs, and Noncap. Improvements	5600	231,833.62		231,833.62	269,488.63	31,292.20	300,780.83	289,541.42	31,292.20	320,833.62
Transfers of Direct Costs	5700-5799									
Professional/Consulting Services and Operating Expend.	5800	1,320,231.32		1,320,231.32	1,133,348.98	98,691.00	1,232,039.98	1,221,540.32	98,691.00	1,320,231.32
Communications	5900	5,955.39		5,955.39	12,432.08		12,432.08	17,955.39		17,955.39
Total, Services and Other Operating Expenditures		1,846,548.93		1,846,548.93	1,735,410.91	144,737.30	1,880,148.21	1,930,811.63	144,737.30	2,075,548.93



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Second Interim Report - Detail

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County: Alameda
Charter #: 0882
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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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
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	58,641.05		58,641.05				28,641.05		28,641.05
Total, Capital Outlay		58,641.05		58,641.05				28,641.05		28,641.05
7. Other Outgo										
Tuition to Other Schools	7110-7143									
Transfers of Pass-through Revenues to Other LEAs	7211-7213	610,779.46		610,779.46						
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE									
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				191,235.00		191,235.00		701,194.46	701,194.46
All Other Transfers	7281-7299									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438	198,291.03		198,291.03	181,727.13		181,727.13	198,291.03		198,291.03
Principal (for modified accrual basis only)	7439									
Total, Other Outgo		809,070.49		809,070.49	181,727.13	191,235.00	372,962.13	198,291.03	701,194.46	899,485.50
8. TOTAL EXPENDITURES										
		6,352,865.87	992,418.09	7,345,283.96	5,390,349.64	492,454.11	5,882,803.75	7,008,384.09	1,131,227.94	8,139,612.04
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		428,955.95	(200,575.04)	228,380.91	(1,511,201.61)	(313,355.96)	(1,824,557.57)	(226,562.27)	(339,385.24)	(565,947.51)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(21,374.24)	21,374.24		(134,155.96)	134,155.96		(160,185.24)	160,185.24	
4. TOTAL OTHER FINANCING SOURCES / USES		(21,374.24)	21,374.24		(134,155.96)	134,155.96		(160,185.24)	160,185.24	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		407,581.71	(179,200.80)	228,380.91	(1,645,357.57)	(179,200.00)	(1,824,557.57)	(386,747.51)	(179,200.00)	(565,947.51)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	4,060,369.34	179,200.80	4,239,570.14	4,060,369.34	179,200.80	4,239,570.14	4,060,369.34	179,200.80	4,239,570.14
b. Adjustments to Beginning Balance	9793, 9795				0.66	(0.80)	(0.14)	0.66	(0.80)	(0.14)
c. Adjusted Beginning Balance		4,060,369.34	179,200.80	4,239,570.14	4,060,370.00	179,200.00	4,239,570.00	4,060,370.00	179,200.00	4,239,570.00
2. Ending Fund Balance, June 30 (E + F. 1.c.)		4,467,951.05		4,467,951.05	2,415,012.43		2,415,012.43	3,673,622.49	0.00	3,673,622.49
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								0.00	0.00
c. Committed										
Stabilization Arrangements	9750									
Other Commitments	9760									
d. Assigned										
Other Assignments	9780									
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	220,358.52		220,358.52	220,358.52		220,358.52	244,188.36		244,188.36
Unassigned/Unappropriated Amount	9790	4,247,592.53		4,247,592.53	2,194,653.91		2,194,653.91	3,429,434.13		3,429,434.13



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 (continued) Public Charter II
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 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0882
 Fiscal Year: 2019/20

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	3,933,456.00	2,165,374.00	3,933,456.00	(0.00)	0.00%
Education Protection Account State Aid - Current Year	8012	1,008,694.09	632,668.00	1,008,694.09	0.00	0.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,614,587.91	984,289.00	1,614,587.91	(0.00)	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		6,556,738.00	3,782,331.00	6,556,738.00	-	0.00%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	212,077.00	67,314.00	212,076.65	(0.35)	0.00%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	209,375.32	19,524.87	209,375.32	0.00	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	13,789.73	-	13,789.73	(0.00)	0.00%
Total, Federal Revenues		435,242.05	86,838.87	435,241.71	(0.34)	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	359,878.84	107,459.38	359,878.84	(0.00)	0.00%
Total, Other State Revenues		359,878.84	107,459.38	359,878.84	(0.00)	0.00%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	221,805.98	81,616.93	221,805.98	0.00	0.00%
Total, Local Revenues		221,805.98	81,616.93	221,805.98	0.00	0.00%
5. TOTAL REVENUES						
		7,573,664.87	4,058,246.18	7,573,664.53	(0.34)	0.00%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,171,811.03	1,318,507.53	2,043,511.03	(128,300.00)	-5.91%
Certificated Pupil Support Salaries	1200	68,798.43	53,987.06	91,798.43	23,000.00	33.43%
Certificated Supervisors' and Administrators' Salaries	1300	347,629.57	213,956.18	347,629.57	0.00	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		2,588,239.03	1,586,450.77	2,482,939.03	(105,300.00)	-4.07%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	291,274.29	230,995.57	341,274.29	50,000.00	17.17%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	36,996.86	50,413.75	50,413.75	New
Clerical and Office Salaries	2400	181,234.22	254,064.44	359,120.47	177,886.25	98.15%
Other Non-certificated Salaries	2900	77,540.00	1,946.71	5,540.00	(72,000.00)	-92.86%
Total, Non-certificated Salaries		550,048.51	524,003.58	756,348.51	206,300.00	37.51%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	182,067.86	101,282.59	173,180.95	(8,886.91)	-4.88%
OASDI / Medicare / Alternative	3301-3302	240,079.00	158,108.95	240,079.00	(0.00)	0.00%
Health and Welfare Benefits	3401-3402	246,651.17	162,992.04	246,651.17	(0.00)	0.00%
Unemployment Insurance	3501-3502	43,041.96	23,318.60	43,041.96	(0.00)	0.00%
Workers' Compensation Insurance	3601-3602	57,744.49	15,860.15	28,744.49	(29,000.00)	-50.22%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	2,029.96	62.98	2,029.96	(0.00)	0.00%
Total, Employee Benefits		771,614.44	461,625.31	733,727.51	(37,886.93)	-4.91%



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Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	141,388.07	162,221.37	186,388.07	45,000.00	31.83%
Books and Other Reference Materials	4200	4,260.38	15,538.82	18,160.38	13,900.00	326.26%
Materials and Supplies	4300	108,117.32	127,492.51	141,017.32	32,900.00	30.43%
Noncapitalized Equipment	4400	197,367.65	681,833.87	687,367.65	490,000.00	248.27%
Food	4700	269,988.09	70,527.18	129,988.09	(140,000.00)	-51.85%
Total, Books and Supplies		721,121.51	1,057,613.75	1,162,921.51	441,800.00	61.27%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	50,595.40	155,551.58	160,595.40	110,000.00	217.41%
Dues and Memberships	5300	15,414.74	488.40	3,414.74	(12,000.00)	-77.85%
Insurance	5400	10,264.11	37,984.91	40,264.12	30,000.01	292.28%
Operations and Housekeeping Services	5500	212,254.35	140,870.43	212,254.35	(0.00)	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	231,833.62	300,780.83	320,833.62	89,000.00	38.39%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,320,231.32	1,232,039.98	1,320,231.32	0.00	0.00%
Communications	5900	5,955.39	12,432.08	17,955.39	12,000.00	201.50%
Total, Services and Other Operating Expenditures		1,846,548.93	1,880,148.21	2,075,548.93	229,000.00	12.40%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
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	58,641.05	-	28,641.05	(30,000.00)	-51.16%
Total, Capital Outlay		58,641.05	-	28,641.05	(30,000.00)	-51.16%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	610,779.46	-	-	(610,779.46)	(100%)
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	191,235.00	701,194.46	701,194.46	New
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	198,291.03	181,727.13	198,291.03	0.00	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		809,070.49	372,962.13	899,485.50	90,415.01	11.18%
8. TOTAL EXPENDITURES		7,345,283.96	5,882,803.75	8,139,612.04	794,328.08	10.81%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		228,380.91	(1,824,557.57)	(565,947.51)	(794,328.42)	-347.81%



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

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

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
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		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		228,380.91	(1,824,557.57)	(565,947.51)	(794,328.42)	-347.81%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	4,239,570.14	4,239,570.14	4,239,570.14	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	(0.14)	(0.14)	(0.14)	New
c. Adjusted Beginning Balance		4,239,570.14	4,239,570.00	4,239,570.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,467,951.05	2,415,012.43	3,673,622.49		
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	-	-	0.00	0.00	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	220,358.52	220,358.52	244,188.36	23,829.84	10.81%
Unassigned/Unappropriated Amount	9790	4,247,592.53	2,194,653.91	3,429,434.13	(818,158.40)	-19.26%



**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: American Indian
 (continued) Public Charter II
 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 Revenue Sources						
State Aid - Current Year	8011	3,933,456.00	0.00	3,933,456.00	4,140,625.43	4,300,190.06
Education Protection Account State Aid - Current Year	8012	1,008,694.09	0.00	1,008,694.09	1,021,070.77	1,014,882.58
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,614,587.91	0.00	1,614,587.91	1,634,398.80	1,624,493.35
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		6,556,738.00	0.00	6,556,738.00	6,796,095.00	6,939,566.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	212,076.65	212,076.65	221,119.19	225,932.88
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	209,375.32	209,375.32	218,302.68	223,055.06
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	13,789.73	13,789.73	14,377.70	14,690.69
Total, Federal Revenues		0.00	435,241.71	435,241.71	453,799.56	463,678.64
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	114,255.84	245,623.00	359,878.84	332,621.40	334,777.59
Total, Other State Revenues		114,255.84	245,623.00	359,878.84	332,621.40	334,777.59
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	110,827.98	110,978.00	221,805.98	181,385.09	183,262.12
Total, Local Revenues		110,827.98	110,978.00	221,805.98	181,385.09	183,262.12
5. TOTAL REVENUES						
		6,781,821.82	791,842.71	7,573,664.53	7,763,901.05	7,921,284.35
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,933,535.81	109,975.22	2,043,511.03	2,226,106.30	2,284,910.83
Certificated Pupil Support Salaries	1200	78,066.27	13,732.16	91,798.43	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		2,359,231.65	123,707.38	2,482,939.03	2,652,945.00	2,722,773.10
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	341,274.29	0.00	341,274.29	298,556.14	306,020.05
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	50,413.75	0.00	50,413.75	26,049.09	26,700.32
Clerical and Office Salaries	2400	355,761.85	3,358.62	359,120.47	159,715.98	163,708.88
Other Non-certificated Salaries	2900	5,540.00	0.00	5,540.00	79,478.50	42,025.00
Total, Non-certificated Salaries		752,989.89	3,358.62	756,348.51	563,799.72	538,454.25



**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

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

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	172,725.83	455.12	173,180.95	205,224.82	229,730.29
OASDI / Medicare / Alternative	3301-3302	231,339.30	8,739.70	240,079.00	246,080.97	252,233.00
Health and Welfare Benefits	3401-3402	246,337.07	314.10	246,651.17	258,983.72	271,932.91
Unemployment Insurance	3501-3502	41,574.28	1,467.68	43,041.96	43,041.96	43,041.96
Workers' Compensation Insurance	3601-3602	28,080.17	664.32	28,744.49	96,502.34	98,914.90
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	2,029.96	0.00	2,029.96	2,080.71	2,132.73
Total, Employee Benefits		722,086.59	11,640.92	733,727.51	851,914.52	897,965.77
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	185,759.81	628.26	186,388.07	50,000.00	51,212.73
Books and Other Reference Materials	4200	15,689.44	2,470.94	18,160.38	13,742.83	14,076.15
Materials and Supplies	4300	127,515.35	13,501.97	141,017.32	119,063.46	121,951.29
Noncapitalized Equipment	4400	687,367.65	0.00	687,367.65	120,127.19	123,040.82
Food	4700	0.00	129,988.09	129,988.09	281,937.13	288,775.39
Total, Books and Supplies		1,016,332.25	146,589.26	1,162,921.51	584,870.61	599,056.38
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	145,841.30	14,754.10	160,595.40	52,834.64	54,116.12
Dues and Memberships	5300	3,414.74	0.00	3,414.74	16,096.96	16,487.38
Insurance	5400	40,264.12	0.00	40,264.12	42,046.11	43,065.92
Operations and Housekeeping Services	5500	212,254.35	0.00	212,254.35	221,648.23	227,024.21
Rentals, Leases, Repairs, and Noncap. Improvements	5600	289,541.42	31,292.20	320,833.62	284,722.05	291,627.85
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,221,540.32	98,691.00	1,320,231.32	1,344,604.12	1,382,988.09
Communications	5900	17,955.39	0.00	17,955.39	27,104.11	27,761.51
Total, Services and Other Operating Expenditures		1,930,811.63	144,737.30	2,075,548.93	1,989,056.22	2,043,071.08
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	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 accrual basis only)	6900	28,641.05	0.00	28,641.05	28,641.05	28,641.05
Total, Capital Outlay		28,641.05	0.00	28,641.05	28,641.05	28,641.05
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	0.00	701,194.46	701,194.46	732,227.69	749,987.54
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	198,291.03	0.00	198,291.03	207,066.93	212,089.25
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		198,291.03	701,194.46	899,485.50	939,294.63	962,076.79
8. TOTAL EXPENDITURES		7,008,384.09	1,131,227.94	8,139,612.04	7,610,521.75	7,792,058.42
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(226,562.27)	(339,385.24)	(565,947.51)	153,379.30	129,225.94



**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

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

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	(160,185.24)	160,185.24	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(160,185.24)	160,185.24	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(386,747.51)	(179,200.00)	(565,947.51)	153,379.30	129,225.94
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	4,060,369.34	179,200.80	4,239,570.14	3,673,622.49	3,827,001.79
b. Adjustments to Beginning Balance	9793, 9795	0.66	(0.80)	(0.14)		
c. Adjusted Beginning Balance		4,060,370.00	179,200.00	4,239,570.00	3,673,622.49	3,827,001.79
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,673,622.49	0.00	3,673,622.49	3,827,001.79	3,956,227.73
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	244,188.36	0.00	244,188.36	228,315.65	233,761.75
Unassigned/Unappropriated Amount	9790	3,429,434.13	0.00	3,429,434.13	3,598,686.14	3,722,465.98



LCFF Calculator Universal Assumptions

American Indian Public Charter School II (

Summary of Funding

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	2.29%	2.71%	2.82%	0.00%
Base Grant	5,850,192	4,944,754	5,118,045	5,223,953	5,289,264	5,336,823
Grade Span Adjustment	234,189	224,544	229,590	236,574	225,704	234,934
Supplemental Grant	943,565	824,504	866,103	884,387	893,204	902,402
Concentration Grant	662,589	562,936	582,357	594,652	600,580	606,764
Add-ons	-	-	-	-	-	-
Total Target	7,690,535	6,556,738	6,796,095	6,939,566	7,008,752	7,080,923

Transition Components:

Target	\$ 7,690,535	\$ 6,556,738	\$ 6,796,095	\$ 6,939,566	\$ 7,008,752	\$ 7,080,923
Funded Based on Target Formula (PYP-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	7,129,923	6,314,189	6,391,215	6,352,702	6,246,792	6,304,561
Remaining Need after Gap (informational only)	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	560,612	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-

Total LCFF Entitlement

\$ 7,690,535 \$ 6,556,738 \$ 6,796,095 \$ 6,939,566 \$ 7,008,752 \$ 7,080,923

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ 4,492,108	\$ 3,933,456	\$ 4,140,625	\$ 4,300,190	\$ 4,413,634	\$ 4,461,664
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Category	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	1,229,847	1,008,694	1,021,071	1,014,883	997,865	1,007,147
Local Revenue Sources:	-	-	-	-	-	-
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,968,580	1,614,588	1,634,399	1,624,493	1,597,253	1,612,112
Property Taxes net of In-lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 7,690,535	\$ 6,556,738	\$ 6,796,095	\$ 6,939,566	\$ 7,008,752	\$ 7,080,923

Basic Aid Status

Less: Excess Taxes

Less: EPA in Excess to LCFF Funding

Total Phase-In Entitlement

\$ - \$ - \$ - \$ - \$ - \$ -

EPA Details

	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 1,229,847	\$ 1,008,694	\$ 1,021,071	\$ 1,014,883	\$ 997,865	\$ 1,007,147
8012 - EPA, Current Year Receipt	1,229,847	1,008,694	1,021,071	1,014,883	997,865	1,007,147
(P-2 plus Current Year Accrual)	-	-	-	-	-	-
8019 - EPA, Prior Year Adjustment	1,847	-	0	(0)	(0)	(0)
(P-4 less Prior Year Accrual)	-	-	-	-	-	-
Accrual (from Assumptions)	-	-	0	(0)	(0)	(0)



LCFF Calculator Universal Assumptions

American Indian Public Charter School II (

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	794	652	660	656	645	651
COE Enrollment	-	-	-	-	-	-
Total Enrollment	794	652	660	656	645	651
Unduplicated Pupil Count	643	528	534	531	522	527
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	643	528	534	531	522	527
Rolling %, Supplemental Grant	77.5400%	79.7500%	80.9800%	80.9800%	80.9800%	80.9800%
Rolling %, Concentration Grant	76.7800%	76.7800%	76.7800%	76.7800%	76.7800%	76.7800%

FUNDED ADA

	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Adjusted Base Grant ADA						
Grades TK-3	301.79	280.33	280.33	281.30	260.93	271.60
Grades 4-6	264.89	210.49	226.01	224.07	211.46	207.58
Grades 7-8	204.42	141.62	133.86	130.95	153.26	152.29
Total Adjusted Base Grant ADA	771.10	632.44	640.20	636.32	625.65	631.47

Necessary Small School ADA

	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-

Total Funded ADA

	771.10	632.44	640.20	636.32	625.65	631.47
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ACTUAL ADA (Current Year Only)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Grades TK-3	301.79	280.33	280.33	281.30	260.93	271.60
Grades 4-6	264.89	210.49	226.01	224.07	211.46	207.58
Grades 7-8	204.42	141.62	133.86	130.95	153.26	152.29
Total Actual ADA	771.10	632.44	640.20	636.32	625.65	631.47
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concent \$	1,606,154	1,387,440	1,448,460	1,479,039	1,493,784	1,509,166
Current year Percentage to Increase or Improve Se	26.40%	26.84%	27.09%	27.09%	27.09%	27.09%

