

American Indian Public Charter School II
Unaudited Actuals
Charter School Alternative Form
CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: American Indian Public Charter School II
CDS #: 01-61259-0114363
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0882

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

- X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900-6999)
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7000-7999)

Description		Object Code	Unrestricted	Restricted	Total
A. REVENUES					
1. LCFF Sources					
	State Aid - Current Year	8011	4,899,288.00		4,899,288.00
	Education Protection Account State	8012	486,845.00		486,845.00
	State Aid - Prior Years	8019	119,921.00		119,921.00
	Transfers to Charter Schools in L	8096	1,945,814.00		1,945,814.00
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		7,451,868.00	0.00	7,451,868.00
2. Federal Revenues (see NOTE in Section L)					
	No Child Left Behind/Every Student Succeeds Act	8290		219,414.58	219,414.58
	Special Education - Federal	8181, 8182		94,397.00	94,397.00
	Child Nutrition - Federal	8220		294,786.61	294,786.61
	Donated Food Commodities	8221			0.00
	Other Federal Revenues	8110, 8260-8299		454,252.50	454,252.50
	Total, Federal Revenues		0.00	1,062,850.69	1,062,850.69
3. Other State Revenues					
	Special Education - State	StateRevSE		527,396.00	527,396.00
	All Other State Revenues	StateRevAO	217,226.77	752,436.48	969,663.25
	Total, Other State Revenues		217,226.77	1,279,832.48	1,497,059.25
4. Other Local Revenues					
	All Other Local Revenues	LocalRevAO	908,119.86	258,814.23	1,166,934.09
	Total, Local Revenues		908,119.86	258,814.23	1,166,934.09
5. TOTAL REVENUES					
			8,577,214.63	2,601,497.40	11,178,712.03
B. EXPENDITURES (see NOTE in Section L)					
1. Certificated Salaries					
	Certificated Teachers' Salaries	1100	1,430,247.89	153,778.67	1,584,026.56
	Certificated Pupil Support Salaries	1200	122,529.67	44,915.12	167,444.79
	Certificated Supervisors' and Administrators	1300	375,814.88	131,681.13	507,496.01
	Other Certificated Salaries	1900			0.00
	Total, Certificated Salaries		1,928,592.44	330,374.92	2,258,967.36
2. Noncertificated Salaries					
	Noncertificated Instructional Salaries	2100	67,171.31	195,531.61	262,702.92
	Noncertificated Support Salaries	2200		6,496.10	6,496.10
	Noncertificated Supervisors' and Administrators	2300			0.00
	Clerical, Technical and Office Salaries	2400	185,335.60	40,952.99	226,288.59
	Other Noncertificated Salaries	2900			0.00
	Total, Noncertificated Salaries		252,506.91	242,980.70	495,487.61
3. Employee Benefits					
	STRS	3101-3102			0.00
	PERS	3201-3202	105,313.67	86,437.75	191,751.42
	OASDI / Medicare / Alternative	3301-3302	162,673.98	42,998.28	205,672.26
	Health and Welfare Benefits	3401-3402	246,392.88	37,238.48	283,631.36
	Unemployment Insurance	3501-3502	16,005.35	4,949.35	20,954.70
	Workers' Compensation Insurance	3601-3602	29,603.62	2,153.63	31,757.25
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	21,783.64		21,783.64
	Total, Employee Benefits		581,773.14	173,777.49	755,550.63

4. Books and Supplies					
Approved Textbooks and Core C	4100	50,782.58	101,948.07	152,730.65	
Books and Other Reference Mate	4200	24,606.75	18,178.72	42,785.47	
Materials and Supplies	4300	83,870.07	149,344.48	233,214.55	
Noncapitalized Equipment	4400	64,588.19	56,283.81	120,872.00	
Food	4700	799.20	279,190.23	280,589.43	
Total, Books and Supplies		224,646.79	605,545.31	830,192.10	
5. Services and Other Operating Expenditures					
Subagreements for Services	5100			0.00	
Travel and Conferences	5200	6,683.09	17,515.85	24,198.94	
Dues and Memberships	5300	24,661.08		24,661.08	
Insurance	5400	65,640.26		65,640.26	
Operations and Housekeeping S	5500	258,496.28	58,940.03	317,436.31	
Rentals, Leases, Repairs, and N	5600	104,506.39	45,594.87	150,101.26	
Transfers of Direct Costs	5700-5799			0.00	
Professional/Consulting Services	5800	2,885,675.24	407,518.70	3,293,193.94	
Communications	5900	113,089.13		113,089.13	
Total, Services and Other Operat		3,458,751.47	529,569.45	3,988,320.92	
6. Capital Outlay					
(Objects 6100-6170, 6200-6500 r					
Land and Land Improvements	6100-6170			0.00	
Buildings and Improvements of B	6200			0.00	
Books and Media for New School					
Expansion of School Libraries	6300			0.00	
Equipment	6400			0.00	
Equipment Replacement	6500			0.00	
Lease Assets	6600			0.00	
Depreciation Expense (accrual b	6900	306,439.62		306,439.62	
Amortization Expense - Lease As	6910			0.00	
Total, Capital Outlay		306,439.62	0.00	306,439.62	
7. Other Outgo					
Tuition to Other Schools	7110-7143			0.00	
Transfers of Pass-Through Reve	7211-7213			0.00	
Transfers of Apportionments to C	7221-7223SE		492,537.32	492,537.32	
Transfers of Apportionments to C	7221-7223AO			0.00	
All Other Transfers	7281-7299			0.00	
Transfers of Indirect Costs	7300-7399			0.00	
Debt Service:					
Interest	7438	303,166.41	9,244.50	312,410.91	
Principal (for modified accrual ba	7439			0.00	
Total Debt Service		303,166.41	9,244.50	312,410.91	
Total, Other Outgo		303,166.41	501,781.82	804,948.23	
8. TOTAL EXPENDITURES					
		7,055,876.78	2,384,029.69	9,439,906.47	
Description		Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURC			1,521,337.85	217,467.71	1,738,805.56
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 Accr (must net to zero)	8980-8999	(2,704,577.93)	2,704,577.93	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(2,704,577.93)	2,704,577.93	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			(1,183,240.08)	2,922,045.64	1,738,805.56
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	2,994,036.79	337,681.06	3,331,717.85	
b. Adjustments/Restatements	9793, 9795	135,478.21	(37,724.06)	97,754.15	
c. Adjusted Beginning Fund Balanc		3,129,515.00	299,957.00	3,429,472.00	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,946,274.92	3,222,002.64	5,168,277.56	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Objec	9711			0.00	

	2. Stores (equals Object 9320)	9712			0.00
	3. Prepaid Expenditures (equals Object 9330)	9713			0.00
	4. All Others	9719			0.00
	b. Restricted	9740			0.00
	c. Committed				
	1. Stabilization Arrangements	9750			0.00
	2. Other Commitments	9760			0.00
	d. Assigned	9780			0.00
	e. Unassigned/Unappropriated				
	1. Reserve for Economic Uncertainty	9789			0.00
	2. Unassigned/Unappropriated Available	9790M			0.00
	3. Components of Ending Net Position (Accrual Basis)				
	a. Net Investment in Capital Assets	9796	0.00		0.00
	b. Restricted Net Position	9797		3,222,002.64	3,222,002.64
	c. Unrestricted Net Position	9790A	1,946,274.92	0.00	1,946,274.92
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
	1. Cash				
	In County Treasury	9110			0.00
	Fair Value Adjustment to Cash in	9111			0.00
	In Banks	9120	1,028,162.84		1,028,162.84
	In Revolving Fund	9130			0.00
	With Fiscal Agent/Trustee	9135			0.00
	Collections Awaiting Deposit	9140			0.00
	2. Investments	9150			0.00
	3. Accounts Receivable	9200	906,921.20		906,921.20
	4. Due from Grantor Governments	9290	1,551,545.49		1,551,545.49
	5. Stores	9320			0.00
	6. Prepaid Expenditures (Expenses)	9330	2,786.45		2,786.45
	7. Other Current Assets	9340	2,891,379.79	3,222,002.64	6,113,382.43
	8. Lease Receivable	9380			0.00
	9. Capital Assets (accrual basis only)	9400-9489	7,602,488.03		7,602,488.03
	10. TOTAL ASSETS		13,983,283.80	3,222,002.64	17,205,286.44
H. DEFERRED OUTFLOWS OF RESOURCES					
	1. Deferred Outflows of Resources	9490			0.00
	2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES					
	1. Accounts Payable	9500			0.00
	2. Due to Grantor Governments	9590	116,801.36		116,801.36
	3. Current Loans	9640	109,014.81		109,014.81
	4. Unearned Revenue	9650	3,222,002.64		3,222,002.64
	5. Long-Term Liabilities (accrual basis only)	9660-9669	8,589,190.07		8,589,190.07
	6. TOTAL LIABILITIES		12,037,008.88	0.00	12,037,008.88
J. DEFERRED INFLOWS OF RESOURCES					
	1. Deferred Inflows of Resources	9690			0.00
	2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
	Ending Fund Balance /Net Position, June 30 (G10 + H2 (must agree with Line F2)		1,946,274.92	3,222,002.64	5,168,277.56
L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT					

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out

Program Name (If no amounts, indicate NONE)	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount
a. Certificated Salaries	1000-1999
	Enter "0.00" if non
	0.00

b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-3802	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Ex	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURE:		0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Type of Presidential Disaster Declaration i.e., COVID-19 (If no amounts, indicate)		Amount
a.	None	
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure

a. Total Expenditures (B8)	9,439,906.47
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are used for federal programs]	
	1,062,850.69
c. Subtotal of State & Local Expenditures [a minus b]	8,377,055.78
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service	618,850.53
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6601]	
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MAE	\$ 7,758,205.25
[c minus d minus e minus f]	