

**AIMS College Prep High  
Unaudited Actuals  
Charter School Alternative Form  
CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2022 to June 30, 2023**

**CHARTER SCHOOL CERTIFICATION**

Charter School Name: AIMS College Prep High \_\_\_\_\_  
CDS #: 01-61259-0111856 \_\_\_\_\_  
Charter Approving Entity: Oakland Unified \_\_\_\_\_  
County: Alameda \_\_\_\_\_  
Charter #: 0765 \_\_\_\_\_

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the followin**

For information regarding this report, please contact:

For County Fiscal Contact:

Joan Laursen \_\_\_\_\_  
Name  
Director III  
Title  
510-670-4220 \_\_\_\_\_  
Telephone  
Jlaursen@acoe.org \_\_\_\_\_  
Email address

For Approving Entity:

Minh Co \_\_\_\_\_  
Name  
Accounting Manager  
Title  
510-879-8605 \_\_\_\_\_  
Telephone  
minh.co@ousd.org \_\_\_\_\_  
Email address

For Charter School:

Katema Ballentine \_\_\_\_\_  
Name  
CBO  
Title  
510-893-8701 x17 \_\_\_\_\_  
Telephone  
katema.ballentine@aimschools.org \_\_\_\_\_  
Email address

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is her

Signed: \_\_\_\_\_

Date: 8/31/23 \_\_\_\_\_

Charter School Official  
(Original signature required)

Printed Name: Maya Woods-Cadiz \_\_\_\_\_

Title: Superintendent \_\_\_\_\_

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized Representative of Charter Approving Entity  
(Original signature required)

Printed Name: Minh Co \_\_\_\_\_

Title: Accounting Manager \_\_\_\_\_

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathema

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

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Charter Approving Entity: Oakland Unified  
County: Alameda  
Charter #: 0765

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 6100-6170, 6200-6500, 6600)**  
 **Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600)**

Description		Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>					
1. LCFF Sources					
	State Aid - Current Year	8011	4,007,428.00		4,007,428.00
	Education Protection Account Sta	8012	389,963.00		389,963.00
	State Aid - Prior Years	8019	43,018.00		43,018.00
	Transfers to Charter Schools in L	8096	1,301,989.00		1,301,989.00
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		5,742,398.00	0.00	5,742,398.00
2. Federal Revenues (see NOTE in Section L)					
	No Child Left Behind/Every Stud	8290		101,278.65	101,278.65
	Special Education - Federal	8181, 8182		64,743.24	64,743.24
	Child Nutrition - Federal	8220		146,001.42	146,001.42
	Donated Food Commodities	8221			0.00
	Other Federal Revenues	8110, 8260-8299		207,141.86	207,141.86
	Total, Federal Revenues		0.00	519,165.17	519,165.17
3. Other State Revenues					
	Special Education - State	StateRevSE		370,426.00	370,426.00
	All Other State Revenues	StateRevAO	113,649.35	251,526.48	365,175.83
	Total, Other State Revenues		113,649.35	621,952.48	735,601.83
4. Other Local Revenues					
	All Other Local Revenues	LocalRevAO	532,039.56	72,148.05	604,187.61
	Total, Local Revenues		532,039.56	72,148.05	604,187.61
5. TOTAL REVENUES					
6,388,086.91 1,213,265.70 7,601,352.61					
<b>B. EXPENDITURES (see NOTE in Section L)</b>					
1. Certificated Salaries					
	Certificated Teachers' Salaries	1100	1,182,353.89	40,359.15	1,222,713.04
	Certificated Pupil Support Salarie	1200	111,232.79	51,280.61	162,513.40
	Certificated Supervisors' and Adr	1300	284,587.55	89,421.75	374,009.30
	Other Certificated Salaries	1900			0.00
	Total, Certificated Salaries		1,578,174.23	181,061.51	1,759,235.74
2. Noncertificated Salaries					
	Noncertificated Instructional Sala	2100	109,295.93	5,717.71	115,013.64
	Noncertificated Support Salaries	2200			0.00
	Noncertificated Supervisors' and	2300			0.00
	Clerical, Technical and Office Sal	2400	370,745.63	136,260.55	507,006.18
	Other Noncertificated Salaries	2900			0.00
	Total, Noncertificated Salaries		480,041.56	141,978.26	622,019.82
3. Employee Benefits					
	STRS	3101-3102			0.00
	PERS	3201-3202	139,707.39	52,113.46	191,820.85
	OASDI / Medicare / Alternative	3301-3302	153,892.17	30,020.47	183,912.64
	Health and Welfare Benefits	3401-3402	166,670.39	24,080.34	190,750.73
	Unemployment Insurance	3501-3502	17,145.38	3,498.68	20,644.06
	Workers' Compensation Insuranc	3601-3602	17,267.58	879.55	18,147.13
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	(14,072.29)		(14,072.29)
	Total, Employee Benefits		480,610.62	110,592.50	591,203.12

<b>4. Books and Supplies</b>				
Approved Textbooks and Core C	4100	163,404.55	28,886.35	192,290.90
Books and Other Reference Matc	4200	23,410.14	90,033.95	113,444.09
Materials and Supplies	4300	191,386.59	55,538.91	246,925.50
Noncapitalized Equipment	4400	97,324.72	73,796.84	171,121.56
Food	4700		157,536.07	157,536.07
<b>Total, Books and Supplies</b>		<b>475,526.00</b>	<b>405,792.12</b>	<b>881,318.12</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	7,790.48	17,367.07	25,157.55
Dues and Memberships	5300	20,067.36		20,067.36
Insurance	5400	36,625.04		36,625.04
Operations and Housekeeping Sr	5500	283,390.31	15,817.50	299,207.81
Rentals, Leases, Repairs, and Nc	5600	184,740.60	53,895.00	238,635.60
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services	5800	1,660,945.27	167,518.92	1,828,464.19
Communications	5900	43,878.84		43,878.84
<b>Total, Services and Other Operat</b>		<b>2,237,437.90</b>	<b>254,598.49</b>	<b>2,492,036.39</b>
<b>6. Capital Outlay</b>				
(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 ba	6900	7,366.96		7,366.96
Amortization Expense - Lease As	6910			0.00
<b>Total, Capital Outlay</b>		<b>7,366.96</b>	<b>0.00</b>	<b>7,366.96</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revei	7211-7213			0.00
Transfers of Apportionments to C	7221-7223SE		328,358.20	328,358.20
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	740.37		740.37
Principal (for modified accrual ba	7439			0.00
<b>Total Debt Service</b>		<b>740.37</b>	<b>0.00</b>	<b>740.37</b>
<b>Total, Other Outgo</b>		<b>740.37</b>	<b>328,358.20</b>	<b>329,098.57</b>
<b>8. TOTAL EXPENDITURES</b>				
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCE</b>		1,128,189.27	(209,115.38)	919,073.89
<b>D. OTHER FINANCING SOURCES / USES</b>				
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	(811,917.80)	811,917.80	0.00
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>(811,917.80)</b>	<b>811,917.80</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		<b>316,271.47</b>	<b>602,802.42</b>	<b>919,073.89</b>
<b>F. FUND BALANCE / NET POSITION</b>				
<b>1. Beginning Fund Balance/Net Position</b>				
a. As of July 1	9791	792,335.80	846,855.35	1,639,191.15
b. Adjustments/Restatements	9793, 9795	144,348.20	(144,351.35)	(3.15)
c. Adjusted Beginning Fund Balanc		936,684.00	702,504.00	1,639,188.00
<b>2. Ending Fund Balance /Net Position, June 30 (E+F1c)</b>		<b>1,252,955.47</b>	<b>1,305,306.42</b>	<b>2,558,261.89</b>
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
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 Assets	9790M			0.00
	<b>3. Components of Ending Net Position (Accrual Basis)</b>				
	a. Net Investment in Capital Assets	9796	38,464.74		38,464.74
	b. Restricted Net Position	9797		1,305,306.42	1,305,306.42
	c. Unrestricted Net Position	9790A	1,214,490.73	0.00	1,214,490.73
	<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>					
	1. Cash				
	In County Treasury	9110			0.00
	Fair Value Adjustment to Cash in	9111			0.00
	In Banks	9120			0.00
	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	609,334.15		609,334.15
	4. Due from Grantor Governments	9290	858,264.54		858,264.54
	5. Stores	9320			0.00
	6. Prepaid Expenditures (Expenses)	9330	17,897.38		17,897.38
	7. Other Current Assets	9340	1,128,725.70	1,305,306.42	2,434,032.12
	8. Lease Receivable	9380			0.00
	9. Capital Assets (accrual basis only)	9400-9489	38,464.74		38,464.74
	<b>10. TOTAL ASSETS</b>		<b>2,652,686.51</b>	<b>1,305,306.42</b>	<b>3,957,992.93</b>
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
	1. Deferred Outflows of Resources	9490			0.00
	<b>2. TOTAL DEFERRED OUTFLOWS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>I. LIABILITIES</b>					
	1. Accounts Payable	9500			0.00
	2. Due to Grantor Governments	9590			0.00
	3. Current Loans	9640	61,009.41		61,009.41
	4. Unearned Revenue	9650	1,305,306.42		1,305,306.42
	5. Long-Term Liabilities (accrual basis only)	9660-9669	33,415.21		33,415.21
	<b>6. TOTAL LIABILITIES</b>		<b>1,399,731.04</b>	<b>0.00</b>	<b>1,399,731.04</b>
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
	1. Deferred Inflows of Resources	9690			0.00
	<b>2. TOTAL DEFERRED INFLOWS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>K. FUND BALANCE /NET POSITION</b>					
	Ending Fund Balance /Net Position, June 30 (G10 + H2)				
	(must agree with Line F2)		1,252,955.47	1,305,306.42	2,558,261.89
<b>L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT</b>					

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

**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 or accrued:

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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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-applicable
	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**

	Amount	
e of Presidential Disaster Declaration i.e., COVID-19 (If no amounts, ir		
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

a. Total Expenditures (B8)	6,682,278.72
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal	519,165.17
c. Subtotal of State & Local Expenditures	6,163,113.55
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	8,107.33
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 66	
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00
Declared Disaster	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT	\$ 6,155,006.22
[c minus d minus e minus f]	