

AIMS College Prep Middle
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 Middle _____
CDS #: 01-61259-6113807 _____
Charter Approving Entity: Oakland Unified _____
County: Alameda _____
Charter #: 0106 _____

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

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 Mgr. _____

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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County: Alameda
Charter #: 0106

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
A. REVENUES					
1. LCFF Sources					
	State Aid - Current Year	8011	1,571,806.00		1,571,806.00
	Education Protection Account Sta	8012	171,284.00		171,284.00
	State Aid - Prior Years	8019	75,173.00		75,173.00
	Transfers to Charter Schools in L	8096	690,030.00		690,030.00
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		2,508,293.00	0.00	2,508,293.00
2. Federal Revenues (see NOTE in Section L)					
	No Child Left Behind/Every Stud	8290		23,197.71	23,197.71
	Special Education - Federal	8181, 8182		34,500.00	34,500.00
	Child Nutrition - Federal	8220		76,552.64	76,552.64
	Donated Food Commodities	8221			0.00
	Other Federal Revenues	8110, 8260-8299		140,622.75	140,622.75
	Total, Federal Revenues		0.00	274,873.10	274,873.10
3. Other State Revenues					
	Special Education - State	StateRevSE		190,030.00	190,030.00
	All Other State Revenues	StateRevAO	49,000.47	299,951.23	348,951.70
	Total, Other State Revenues		49,000.47	489,981.23	538,981.70
4. Other Local Revenues					
	All Other Local Revenues	LocalRevAO	333,592.69	154,044.18	487,636.87
	Total, Local Revenues		333,592.69	154,044.18	487,636.87
5. TOTAL REVENUES					
B. EXPENDITURES (see NOTE in Section L)					
1. Certificated Salaries					
	Certificated Teachers' Salaries	1100	531,998.45	56,422.19	588,420.64
	Certificated Pupil Support Salarie	1200	78,537.64	15,921.40	94,459.04
	Certificated Supervisors' and ADR	1300	96,796.91	45,971.96	142,768.87
	Other Certificated Salaries	1900			0.00
	Total, Certificated Salaries		707,333.00	118,315.55	825,648.55
2. Noncertificated Salaries					
	Noncertificated Instructional Sala	2100	16,607.74	29,928.82	46,536.56
	Noncertificated Support Salaries	2200			0.00
	Noncertificated Supervisors' and	2300			0.00
	Clerical, Technical and Office Sal	2400	89,938.87	7,563.17	97,502.04
	Other Noncertificated Salaries	2900			0.00
	Total, Noncertificated Salaries		106,546.61	37,491.99	144,038.60
3. Employee Benefits					
	STRS	3101-3102			0.00
	PERS	3201-3202	44,872.88	18,929.64	63,802.52
	OASDI / Medicare / Alternative	3301-3302	60,401.69	11,104.86	71,506.55
	Health and Welfare Benefits	3401-3402	99,370.78	19,722.23	119,093.01
	Unemployment Insurance	3501-3502	9,228.17	1,379.52	10,607.69
	Workers' Compensation Insuranc	3601-3602	9,947.43	635.35	10,582.78
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	10,025.58		10,025.58
	Total, Employee Benefits		233,846.53	51,771.60	285,618.13

4. Books and Supplies					
Approved Textbooks and Core C	4100		45,104.26	45,104.26	
Books and Other Reference Mat	4200	4,020.79		4,020.79	
Materials and Supplies	4300	23,999.87	68,600.24	92,600.11	
Noncapitalized Equipment	4400	14,272.48	40,784.33	55,056.81	
Food	4700	292.83	111,883.84	112,176.67	
Total, Books and Supplies		42,585.97	266,372.67	308,958.64	
5. Services and Other Operating Expenditures					
Subagreements for Services	5100			0.00	
Travel and Conferences	5200	1,066.50	10,305.77	11,372.27	
Dues and Memberships	5300	12,319.98	1,231.80	13,551.78	
Insurance	5400	22,362.03		22,362.03	
Operations and Housekeeping St	5500	99,894.92	18,238.61	118,133.53	
Rentals, Leases, Repairs, and Nc	5600	48,719.63	6,729.75	55,449.38	
Transfers of Direct Costs	5700-5799			0.00	
Professional/Consulting Services	5800	1,076,386.30	319,009.77	1,395,396.07	
Communications	5900	39,751.96		39,751.96	
Total, Services and Other Operat		1,300,501.32	355,515.70	1,656,017.02	
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 ba	6900	64,298.47		64,298.47	
Amortization Expense - Lease As	6910			0.00	
Total, Capital Outlay		64,298.47	0.00	64,298.47	
7. Other Outgo					
Tuition to Other Schools	7110-7143			0.00	
Transfers of Pass-Through Revel	7211-7213			0.00	
Transfers of Apportionments to C	7221-7223SE		179,104.48	179,104.48	
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	115,031.55		115,031.55	
Principal (for modified accrual ba	7439			0.00	
Total Debt Service		115,031.55	0.00	115,031.55	
Total, Other Outgo		115,031.55	179,104.48	294,136.03	
8. TOTAL EXPENDITURES					
Description		Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCE			320,742.71	(89,673.48)	231,069.23
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 Acco (must net to zero)	8980-8999		(606,213.35)	606,213.35	0.00
4. TOTAL OTHER FINANCING SOURCES / USES			(606,213.35)	606,213.35	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			(285,470.64)	516,539.87	231,069.23
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791		1,417,297.13	329,269.52	1,746,566.65
b. Adjustments/Restatements	9793, 9795		220,097.87	(146,184.52)	73,913.35
c. Adjusted Beginning Fund Balanc			1,637,395.00	183,085.00	1,820,480.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)			1,351,924.36	699,624.87	2,051,549.23
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	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 Uncerta	9789			0.00
	2. Unassigned/Unappropriated Ai	9790M			0.00
	3. Components of Ending Net Position (Accrual Basis				
	a. Net Investment in Capital Asse	9796	0.00		0.00
	b. Restricted Net Position	9797		699,624.87	699,624.87
	c. Unrestricted Net Position	9790A	1,351,924.36	0.00	1,351,924.36
	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	659,665.75		659,665.75
	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	332,340.60		332,340.60
	4. Due from Grantor Governments	9290	570,251.70		570,251.70
	5. Stores	9320			0.00
	6. Prepaid Expenditures (Expenses)	9330	1,013.26		1,013.26
	7. Other Current Assets	9340	408,904.55	699,624.87	1,108,529.42
	8. Lease Receivable	9380			0.00
	9. Capital Assets (accrual basis only)	9400-9489	135,411.97		135,411.97
	10. TOTAL ASSETS		2,107,587.83	699,624.87	2,807,212.70
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			0.00
	3. Current Loans	9640	33,964.80		33,964.80
	4. Unearned Revenue	9650	699,624.87		699,624.87
	5. Long-Term Liabilities (accrual basis only)	9660-9669	22,073.80		22,073.80
	6. TOTAL LIABILITIES		755,663.47	0.00	755,663.47
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)		1,351,924.36	699,624.87	2,051,549.23
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

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

	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

a. Total Expenditures (B8)	3,578,715.44
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal	274,873.10
c. Subtotal of State & Local Expenditures	3,303,842.34
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	179,330.02
[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	\$ 3,124,512.32
[c minus d minus e minus f]	