



American Indian Model Schools 2021-2022 Adoption Budget Executive Summary

American Indian Public Charter School was incorporated in the State of California in 1996 as a Nonprofit Public Benefit Corporation (501(c)(3)). The American Indian Model Schools Charter District was formed in 2006 with the expansion of schools, adding American Indian Public High School and American Indian Public Charter II, (K-8). The Charter is located in Oakland of Alameda County.

American Indian Model Schools is a Charter District comprised of 3 schools. As of Second Interim, American Indian Model Schools currently enrolls 1,371 students among the schools; One K-8, One Middle School (6-8) and One High School. AIMS currently employs 114 full and 6 part-time staff to serve our students.

Governance

The Charters are governed by a volunteer Board of Directors. There are Seven members of the board, each volunteering their term. The school board meets once a month on the third Tuesday of each month. The Board of Directors are informed by a several other committees such as the Governance, Finance, Facility and LCAP Advisory Committees' that also meet monthly. Charter operations are led by Superintendent Maya Woods-Cadiz.

Enrollment

In accordance to the 2016-2021 Charter Agreement with Oakland Unified School District, AIMS K12 has nearly reached its full enrollment capacity. American Indian Public Charter (AIPCS) is capped at 250 students, American Indian Public Charter II (AIPCS II) 675, and American Indian Public High School (AIPHS) at 450. The report below reflects enrollment numbers, the Average Daily Attendance (ADA) number and the Average Daily Attendance (ADA) percentages used in projecting the budgets. Aims current waitlist is reflected as well.

2020-2021 2nd INTERIM					2021-2022 ADOPTION BUDGET				
	AIPCS	AIPCS II	AIPHS	TOTAL		AIPCS	AIPCS II	AIPHS	TOTAL
Enrollment	240	661	419	1320	Enrollment	240	655	440	1335
Average Daily Attendance %	97%	97%	95%		Average Daily Attendance %	97%	97%	95%	
Average daily Attendance	233	641	398	1272	Average daily Attendance	233	635	418	1286

Enrollment Wait List as of June 1, 2021	
SITE	TOTAL
AIPCS	13
AIPCS II	587
AIPHS	31
TOTAL	631



2021-22 State Budget

Political Landscape

- As a result of unexpected surges in state revenues and robust federal stimulus funding, the 21-22 May Revision is proposing bold investments.
- The proposed budget for K-14 education includes a mix of ongoing and one-time investments that focus on equity. The budget proposal lays out a “California for All Kids Plan” which seeks to close readiness and opportunity gaps for underserved students.

Principal Apportionment Deferrals

- The May Revision reduces the deferrals included in the 2021-21 enacted budget by eliminating February – May 2022 deferrals – leaving only June 2022’s cash deferral.

Other Proposals / Considerations

- The May Revision recognizes the statutory COLA for 2021-22 of 1.7% and adds an additional 1% bringing the COLA to 2.70%, compounded with 20-21’s statutory COLA of 2.31%, results in an **LCFF COLA of 5.07%** for 2021-22.
- A COLA of 1.7% for categorical programs outside of the LCFF, including the SB740 Charter School Facility Grant Program.
- Increase the concentration grant funding from 50% to 65%.
- One time Increase in federal funding to IDEA from the American Rescue Plan.
- Investment in educator workforce by providing \$3.3 billion in support initiatives and training.
- Provide universal access to TK to all four-year-old’s in CA by 2024-25.
- Ongoing funding to subsidize school meals for all students.



School Operations Changes in 2021-22

- Charter School Renewal Relief: To recognize the significant data-gap caused by lack of testing and dashboard metrics during the pandemic, the Governor proposes that all charter schools whose term expires on or before June 30, 2025 shall have their term extended by two years.
- Return to On-Site Instruction: The May revision assumes return to full-time, in person instruction consistent with operational rules for years prior to the pandemic. The proposal does not offer any “hold harmless” funding for charter school ADA losses in 2021-22 and reverts to per-COVID law on funding calculations.
- No Growth Caps: All charter schools will be funded for actual 2021-22 ADA. The devastating caps that were imposed on many charter schools for 2020-21 expire on June 30, and no continuation of any caps is proposed.
- Independent Study Reform: Recognizing that many students may still prefer an independent study (distance learning) option, the Governor proposes a series of permanent changes to independent study laws.

Next Steps

The May Revision is typically a fiscal update to the Governor’s January Budget, but this year contains significant new policy proposals. The Legislature must act to accept, reject, or amend the items in the proposal and approve the 2021-22 budget by the constitutional deadline of June 15.

Provided by Susan Lefkowitz, CSMC



Budget

American Indian Model Schools’ fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. The 2021-2022 Adoption budget projects an \$18,715,859 budget. Total revenue numbers are comprised of the funding types described below.

REVENUES	AIMS K-12 COLLEGE PREP			
	20-21 2nd Interim	21-22 Adoption Budget	Variance	%
TOTALS	\$ 17,948,950.00	\$ 18,715,859.00	\$ 766,909.00	

**LCFF: Local Control Funding Formula*

The General Fund (*LCFF + Other State Revenue*) is used to record the day-to-day operations of the charter. There are nine special purpose funds to capture the remaining budget.

- GENERAL PURPOSE: State Apportionments include the LCFF calculations based on Average Daily Attendance enrollment and percentages (ADA) and Other State Revenue: State Food Revenue, State Lottery and State Mandated Block Grant funds

Special Funds

- ASES: Afterschool Program
- LOCAL FUNDS (Measure G1, Donations & Grants)

Federal

American Indian Model Schools receives direct funding* of federal funds for at risk students:

**Direct Funding: Federal allocation is directly provided to Charter. The funds do not “pass-through” the Authorizing District (Oakland Unified School District)*

- Title I, Part A Low Income at Risk
- Professional Development (Title II)
- English Learners (Title III)
- Title VI,
- NSLP/SSO: Funding to provide meals to those students qualifying for free or reduced lunches.
- Facilities Grant
- New- CARES Act: ESSER Funding (1st and 2nd Round)
- New- Expanded Learn Opportunity Plan
- New – Expanded Learning Opportunity Plan -Paraprofessional
- New- In-Person Learning Grant



Budget Benchmarks – Process timeline

Budget Benchmarks – Process timeline

- **AIMS Budget Adoption: June 15,2021**
- State’s June Budget Adoption: June 30,2021
- 45 Day Budget Revision (not required): Mid-August
- Unaudited Actuals (2020-21 Closing): September 03,2021
- First Interim (Realignment based on July – Oct 31 Activity): December 15, 2021
- January Governors Release (Projections for 2022-2023): January 2022
- Second Interim (Realignment based on Nov 1, 2021– Jan 31, 2022)- March 2022
- Governors May Revise (Revision to Jan. Gov. Release): May 2022
- 2022-23 Budget Adoption – June 2022

Adoption Budget

Adopted Budget is the plan of financial operation consisting of an estimate of proposed revenue and expenditures for the upcoming fiscal year. School district budgets are adopted based on estimates of State funding. Once the State adopts their budget, school district budgets are subsequently updated.

Revenues

AIMS K12 is primarily funded by State and Federal revenues, approximately 2% of revenues are based on grants and/or local revenues. The FCMAT 2021-22 May Revise Local Control Funding Formula (LCFF) Calculator reflected an increase in the State allocated funds. All schools saw a between and 4% to 6.7% increase, averaging out to a 4.27% increase across the organization. Below highlight the changes in summary and per school:

REVENUES	AIMS K-12 COLLEGE PREP			
	20-21 2nd Interim	21-22 Adoption Budget	Variance	%
LCFF SOURCES	\$ 13,707,747.00	\$ 14,454,152.00	\$ 746,405.00	5.45%
FEDERAL REVENUES	\$ 2,298,637.00	\$ 2,117,340.00	\$ (181,297.00)	-7.89%
OTHER STATE REVENUES	\$ 1,366,834.00	\$ 1,855,537.00	\$ 488,703.00	35.75%
LOCAL REVENUES	\$ 575,732.00	\$ 288,830.00	\$ (286,902.00)	-49.83%
TOTALS	\$ 17,948,950.00	\$ 18,715,859.00	\$ 766,909.00	4.27%



REVENUES	AIPCS			
	20-21 2nd Interim	21-22 Adoption Budget	Variance	%
LCFF SOURCES	\$ 2,299,286	\$ 2,453,757	\$ 154,471	6.72%
FEDERAL REVENUES	\$ 340,856	\$ 258,623	\$ (82,233)	-24.13%
OTHER STATE REVENUES	\$ 255,585	\$ 432,127	\$ 176,542	69.07%
LOCAL REVENUES	\$ 209,804	\$ 75,894	\$ (133,910)	-63.83%
TOTALS	\$ 3,105,531	\$ 3,220,401	\$ 114,870	

LCFF SOURCES: Reflects a calculation from the 2021-22 May Revise for AIPCS

FEDERAL REVENUES: The Federal Facility Grant for AIPCS expired in the 20-21 fiscal year. Adoption reflects the reduction of that revenue. The 2nd Round of NEW ESSER funding in the amount of \$151,716 offset the reduction of the Facility Grant funding.

OTHER STATE REVENUE: The In-Person and Expanded Learning Opportunity Grants are reflected as Other State Revenue.

LOCAL REVENUE: The Roberto Trust Fund was accounted for in 20-21 and the revenue receipt was reduced during Adoption.

REVENUES	AIPCS II			
	20-21 2nd Interim	21-22 Adoption Budget	Variance	%
LCFF SOURCES	\$ 6,574,746	\$ 6,864,497	\$ 289,751	4.41%
FEDERAL REVENUES	\$ 1,355,096	\$ 1,314,848	\$ (40,248)	-2.97%
OTHER STATE REVENUES	\$ 720,990	\$ 901,265	\$ 180,275	25%
LOCAL REVENUES	\$ 133,164	\$ 140,093	\$ 6,929	5.20%
TOTALS	\$ 8,783,996	\$ 9,220,703		

LCFF SOURCES: Reflects a calculation from the 2021-22 May Revise for AIPCS II

FEDERAL REVENUES: The variance reflects the Title allocation adjustments.

OTHER STATE REVENUE: The In-Person and Expanded Learning Opportunity Grants are reflected as Other State Revenue.

LOCAL REVENUE: Realignment of projections



REVENUES	AIPHS			
	20-21 2nd Interim	21-22 Adoption Budget	Variance	%
LCFF SOURCES	\$ 4,833,715	\$ 5,135,898	\$ 302,183	6.25%
FEDERAL REVENUES	\$ 602,685	\$ 543,869	\$ (58,816)	-9.76%
OTHER STATE REVENUES	\$ 390,259	\$ 522,145	\$ 131,886	33.79%
LOCAL REVENUES	\$ 232,764	\$ 72,843	\$ (159,921)	-68.71%
TOTALS	\$ 6,059,423	\$ 6,274,755	\$ 215,332	

LCFF SOURCES: Reflects a calculation from the 2021-22 May Revise for AIPHS

FEDERAL REVENUES: Decreased revenues for federal funding reflect the removal of the Learning Mitigation Loss and GEER funding that were fully expensed during the 20-21 fiscal year.

OTHER STATE REVENUE: The In-Person and Expanded Learning Opportunity Grants are reflected as Other State Revenue.

LOCAL REVENUES: The Roberto Trust Fund was accounted for in 20-21 and the revenue receipt was reduced during Adoption.

Funding Types:

SSO Grant:

On September 17, 2020 AIMS K12 was approved to participate in the SSO Food program. This program was designed to ensure that students and families were provided with meals during the pandemic. The State funded program, reimburses full cost of meals AIMS K12 distributes to its students and surrounding community. The program differs from the NSLP program as it does not require the same level of record maintenance for reimbursement as this program tracks the meals distributed not the child it is distributed to. The language also allows AIMS to provide meals for any community member under the age of 18. The program allows for full reimbursement of cost.

Elementary & Secondary School Relief Emergency Fund (ESSER): (Round MOSTLY EXPENSED IN 2020-21 BUDGET)

ESSER funding is outlined in the 2020-21 Governor's budget. The funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor's ESSER budget for schools. ESSER funds are available for expensing until 9/30/2022. These funds are meant to assist schools in preparing for distance or hybrid learning. AIMS approved the application for the ESSER funds during the August 18, 2020 Board Meeting. The total State budget is 1.65B of which AIMS K12 received \$304,843 at 1st Interim.



California Department of Education has released the new allocations for the second round of ESSER funds in which AIMS K12 has received an additional \$1,260,266. These funds are provided as a reimbursement of qualifying expenses therefore the budget is partially reflected in the 20-21 fiscal year and the remaining allocation is reflected in the Adoption Budget.

GOVERNORS EMERGENCY EDUCATION RELIEF (GEER): Learning Loss Mitigation (Based on Students with Disabilities)

GEER funding is outlined in the 2020-21 Governor's budget. The funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor's GEER budget for schools. GEER funds are available for expensing until 9/30/2022. These funds are meant to address learning loss or accelerating progress to close learning gaps. The funds support programs to extend the school year, provide additional academic services and providing integrated pupil supports to address barriers in learning. The total State budget is 1.5B of which AIMS K12 received \$19,780.

CARES: Learning Loss Mitigation Fund (LLMF) (Based on Supplemental & Concentration Grants) **(FULLY EXPENSED IN 2020-21 BUDGET)**

LLMF funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES). These funds are meant to address learning loss or accelerating progress to close learning gaps. LLMF funds are expected to be expended by December 30, 2020. The funds support programs to extend the school year, provide additional academic services and providing integrated pupil supports to address barriers in learning. AIMS approved the application for the LLMF funds during the August 18, 2020 Board Meeting. The total State budget is 2.86B of which AIMS K12 received \$942,820. These funds were fully expended by the December 30, 2020 deadline.

GENERAL FUND: Learning Loss Mitigation (LMFF) (Based on LCFF) **(FULLY EXPENSED IN 2020-21 BUDGET)**

LMFF funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor's LMFF budget for schools. These funds are meant to address learning loss or accelerating progress to close learning gaps. LLMF funds are expected to be expended by December 30, 2020. The funds support programs to extend the school year, provide additional academic services and providing integrated pupil supports to address barriers in learning. AIMS approved the application for the LLMF funds during the August 18, 2020 Board Meeting. The total State budget is 440M of which AIMS K12 received \$115,623. These funds were fully expended by the December 30, 2020 deadline.



IN-PERSON GRANT (NEW FUNDING)

Provides funding to county offices of education (COE), school districts, charter schools and state special schools to assist with offering in-person instruction to the greatest extent possible during the 2020-21 school year; and to expand in-person instructional time and provide academic interventions and pupil

supports to address barriers to learning, and accelerate progress to close learning gaps. AIMS K12 received \$527,096.

EXPANDED LEARNING OPPORTUNITY GRANT: ELO (NEW FUNDING)

ELO Grants shall be expended only for any of the following purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services. AIMS K12 received \$725,286.

EXPANDED LEARNING OPPORTUNITY GRANT-PARA-PROFESSIONAL: ELO-PARA (NEW FUNDING)

ELO Grants shall be expended only for any of the following purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services. The ELO allocated 15% of the total ELO grant to support direct para professional services. AIMS K12 received \$ 88,706.

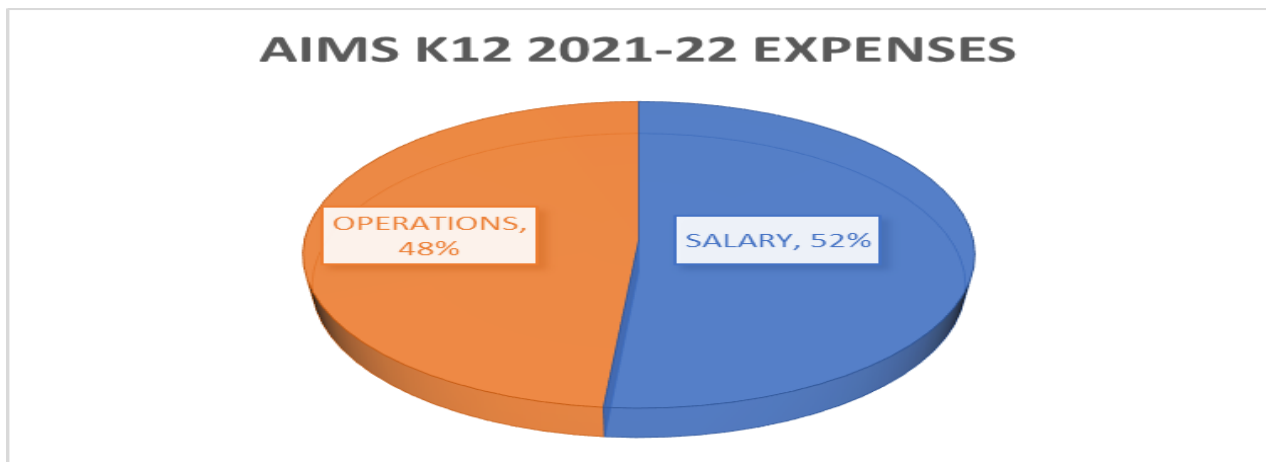
Roberto Family Trust Donation (Reflected in the 2ND Interim Budget)

In 2012 American Indian Public Charter and American Indian Public High School were named in the Roberto Family Trust each school was granted \$125,000. These funds were reflected during the 2nd Interim



Expenses

American Indian Models Schools 2021-22 Adoption Interim budget reflects a 51% investment in Personnel expenses and 48% allocated to the operations of the organization. This reflects a slight shift from the 2nd Interim that reflected Personnel investments as 45% and Operational investments as 55%. The return to in-person instruction facilitated the need for additional staff to support the transition. The outline for the specific use of these funds is reflected in the 2021-2022 LCAP. The total expenses for the 2021-2022 school year are projected at \$18,073,266.



Expense Allocation for each school is reflected below. Any changes to budget allocation are outlined as well.

American Indian Public Charter

EXPENSE CLASSIFICATIONS		AIPCS		
		20-21 2nd Interim	21-22 Adoption Budget	Variance
1000	Certificated Salaries	\$ 813,618.00	\$ 863,102.00	\$ 49,484.00
2000	Classified Salaries	\$ 152,517.00	\$ 309,453.00	\$ 156,936.00
3000	Benefits	\$ 272,207.00	\$ 282,289.00	\$ 10,082.00
4000	Books and Supplies	\$ 378,634.00	\$ 222,860.00	\$ (155,774.00)
5000	Services and Other Operating Expenses	\$ 951,183.00	\$ 953,120.00	\$ 1,937.00
6000	Capital Outlay	\$ 28,848.00	\$ 28,848.00	\$ -
7000	Other Outgoing	\$ 425,360.00	\$ 461,610.00	\$ 36,250.00
Total Expenses		\$ 3,022,367.00	\$ 3,121,282.00	\$ 98,915.00



Explanations

EXPENSE CLASSIFICATIONS		AIPCS	NOTES
		Variance	
1000	Certificated Salaries	\$ 49,484.00	Step and Column Increases on Salary Scale (Average 1.5% increase)
2000	Classified Salaries	\$ 156,936.00	Increase in Instructional Support Staff compliant with ELO and Cares Funding
3000	Benefits	\$ 10,082.00	Benefit to support increase salary cost
4000	Books and Supplies	\$ (155,774.00)	Reduction in non-capitalized equipment. Most technology purchased during distance learning in 20-21
5000	Services and Other Operating Expenses	\$ 1,937.00	Projected increases to Operating Services
6000	Capital Outlay	\$ -	
7000	Other Outgoing	\$ 36,250.00	Realignment of Special Education cost
Total Expenses		\$ 98,915.00	

American Indian Public Charter II

EXPENSE CLASSIFICATIONS		AIPCS II		
		20-21 2nd Interim	21-22 Adoption Budget	Variance
1000	Certificated Salaries	\$ 2,798,280.00	\$ 2,838,778.63	\$ 40,498.63
2000	Classified Salaries	\$ 616,971.00	\$ 977,659.61	\$ 360,688.61
3000	Benefits	\$ 690,846.00	\$ 990,972.82	\$ 300,126.82
4000	Books and Supplies	\$ 627,111.00	\$ 509,095.34	\$ (118,015.66)
5000	Services and Other Operating Expenses	\$ 2,157,296.00	\$ 2,387,787.87	\$ 230,491.87
6000	Capital Outlay	\$ 240,000.00	\$ 240,000.00	\$ -
7000	Other Outgoing	\$ 1,422,042.00	\$ 1,077,907.31	\$ (344,134.69)
Total Expenses		\$ 8,552,546.00	\$ 9,022,201.58	\$ 469,655.58

Explanations

EXPENSE CLASSIFICATIONS		AIPCS II	NOTES
		Variance	
1000	Certificated Salaries	\$ 40,498.63	Increase in Instructional Staff compliant with ELO and Cares Funding
2000	Classified Salaries	\$ 360,688.61	Increase in Instructional Support Staff compliant with ELO and Cares Funding
3000	Benefits	\$ 300,126.82	Benefit to support increase salary cost
4000	Books and Supplies	\$ (118,015.66)	Reduction in non-capitalized equipment. Most technology purchased during distance learning in 20-21
5000	Services and Other Operating Expenses	\$ 230,491.87	Projected increases to Janitorial Services, Subs, Utilities and other Operating Services
6000	Capital Outlay	\$ -	
7000	Other Outgoing	\$ (344,134.69)	Realignment of Special Education cost
Total Expenses		\$ 469,655.58	



American Indian Public High School

EXPENSE CLASSIFICATIONS		AIPHS		
		20-21 2nd Interim	21-22 Adoption Budget	Variance
1000	Certificated Salaries	\$ 1,737,959.00	\$ 1,731,780.00	\$ (6,179.00)
2000	Classified Salaries	\$ 414,265.00	\$ 649,283.00	\$ 235,018.00
3000	Benefits	\$ 517,787.00	\$ 667,694.00	\$ 149,907.00
4000	Books and Supplies	\$ 721,819.00	\$ 535,386.00	\$ (186,433.00)
5000	Services and Other Operating Expenses	\$ 1,561,305.00	\$ 1,742,075.00	\$ 180,770.00
6000	Capital Outlay	\$ 6,924.00	\$ 6,924.00	\$ -
7000	Other Outgoing	\$ 600,756.00	\$ 596,640.00	\$ (4,116.00)
Total Expenses		\$ 5,560,815.00	\$ 5,929,782.00	\$ 368,967.00

Explanations

EXPENSE CLASSIFICATIONS		AIPHS	NOTES
		Variance	
1000	Certificated Salaries	\$ (6,179.00)	
2000	Classified Salaries	\$ 235,018.00	Increase in Instructional Support Staff compliant with ELO and Cares Funding
3000	Benefits	\$ 149,907.00	Benefit to support increase salary cost
4000	Books and Supplies	\$ (186,433.00)	Reduction in non-capitalized equipment. Most technology purchased during distance learning in 20-21
5000	Services and Other Operating Expenses	\$ 180,770.00	Projected increases to Janitorial Services, Subs, Utilities and other Operating Services
6000	Capital Outlay	\$ -	
7000	Other Outgoing	\$ (4,116.00)	Realignment of Special Education cost
Total Expenses		\$ 368,967.00	



Salaries & Benefits

Salary compensation represents 52% of expenses across all American Indian Public Schools. AIMS offers a competitive compensation package for both certificated and classified staff. Employee Benefit expense at AIMS averages 23% across all schools. This can vary greatly due to two primary factors: health and welfare benefits and PERS participation. Health and welfare benefits (medical/dental/vision insurance premiums), if requested by the employee, can vary due a number of factors, including an employee’s age and number of dependents. AIMS tracks and reports health and welfare benefits as precisely as possible, reflects as a variance in the percentage of benefits for employees at AIMS.

AIPCS I

Compensation for staff at American Indian Public Charter (AIPCS) is split between AIPCS and the middle school component of American Indian Public Charter School II (6-8). The expenses reflected are split by assignment and student Average Daily Attendance (ADA).

AIPCS II

American Indian Public Charter II (AIPCS II) is a K – 8. The staff for the K – 5 components are fully funded at AIPCS II and the middle school component reflects the following Full Time Equivalent (FTE) split:

AIPCS	51%
<u>AIPCS II</u>	<u>49%</u>
	100%

Books and Supplies

Records expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.

The category of Book and Supplies captures more than classroom textbooks and materials, it itemizes Non- Capitalized student equipment such as tables, chairs, computers and software.

Services and Other Operating Expenses

Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth.



Capital Outlay

Capital Outlay records expenditures for land, buildings, books, and equipment, including leases with option to purchase. To capitalize an expense in school finance the individual item must cost \$5000 or more.

Other Outgo

Other Outgo captures interest, debt service and transfers (payments) to other LEAs (Authorizer)

AIMS partners with Oakland Unified School District to provide the Special Education services for their students. AIMS does not receive revenue for the Special Education program, instead encroaches on the General Fund to pay OUSD to provide the needed services. During Budget Development the projection assumed \$1,900 per ADA, during the 21-22 fiscal year, the rate for 20-21 was \$1,500 per ADA.

Summary

For the 2021-2022 Adoption, AIMS K-12 has projected \$18,715,859 in revenue. The composition of those funds are as follows:

REVENUES	21-22 Adoption Budget	
	LCFF SOURCES	\$
FEDERAL REVENUES	\$	2,117,340
OTHER STATE REVENUES	\$	1,855,537
LOCAL REVENUES	\$	288,830
TOTALS	\$	18,715,859



Multi Year Reports

American Indian Public Charter School								
Budget Summary								
Seven Year Budget Projections 2020-2027								
SACS Of Code Description			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Revenue								
	State		2,885,884	2,612,652	2,747,663	2,312,659	2,312,659	2,312,659
	Federal		258,623	491,962	106,907	106,907	106,907	106,907
	Local		75,894	76,087	76,328	76,376	76,376	76,376
	Total Revenue		\$ 3,220,401	\$ 3,180,701	\$ 2,930,899	\$ 2,495,942	\$ 2,495,942	\$ 2,495,942
Expenses								
	1000	Certificated Salaries	863,102	662,276	677,707	627,969	583,220	569,308
	2000	Classified Salaries	309,453	82,078	62,930	64,755	66,633	68,566
	3000	Benefits	282,289	180,322	160,384	156,589	141,371	137,364
	4000	Books and Supplies	222,860	227,027	232,317	239,054	245,987	253,120
	5000	Services and Other Operating Expenses	953,120	779,899	798,071	821,215	845,030	860,916
	6000	Capital Outlay	28,848	28,848	28,848	28,848	28,848	28,848
	7000	Other Outgoing	461,610	467,512	468,964	475,003	482,669	492,432
	Total Expenses		\$ 3,121,282	\$ 2,427,962	\$ 2,429,221	\$ 2,413,433	\$ 2,393,758	\$ 2,410,554
	Surplus / (Deficit)		\$ 99,120	\$ 752,739	\$ 501,677	\$ 82,509	\$ 102,184	\$ 85,388
	As a % of LCFF revenue		4%	29%	19%	4%	4%	3%
	Beginning Fund Balance		\$ 1,282,332	\$ 1,381,452	\$ 2,134,191	2,635,869	2,718,378	\$ 2,820,562
	Ending Fund Balance		\$ 1,381,452	\$ 2,134,191	\$ 2,635,869	\$ 2,718,378	\$ 2,820,562	\$ 2,905,950
	As a % of Expenditures		44%	88%	109%	121%	109%	121%



**American Indian
Model Schools**
A School at Work!

AIPCS I & II
Downtown Oakland Campus

171 12th Street
Oakland, CA 94607

Phone: 510.893.8701
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Website: aimschools.org

AIPHS
Lakeview Campus

746 Grand Avenue
Oakland, CA 94610

Phone: 510.893.8701
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Website: aimschools.org

SAC/ Code Description		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Revenue								
	State	7,295,736	7,797,465	7,389,110	7,652,143	6,942,677	6,943,062	6,943,455
	Federal	1,355,096	1,314,848	627,040	633,515	640,139	646,919	653,856
	Local	133,164	140,093	140,424	140,638	140,638	140,638	140,638
	Total Revenue	\$ 8,783,995	\$ 9,252,406	\$ 8,156,575	\$ 8,426,295	\$ 7,723,455	\$ 7,730,619	\$ 7,737,949
Expenses								
	1000 Certificated Salaries	2,798,280	2,838,779	2,303,843	2,297,235	2,319,781	2,133,242	2,130,744
	2000 Classified Salaries	616,971	977,660	513,257	388,574	375,794	418,933	407,668
	3000 Benefits	690,846	990,973	715,485	687,606	681,987	661,195	632,866
	4000 Books and Supplies	627,111	509,095	387,267	396,290	407,783	419,608	431,777
	5000 Services and Other Operating Expenses	2,157,296	2,387,788	2,202,769	2,251,238	2,316,524	2,383,703	2,452,831
	6000 Capital Outlay	240,000	240,000	240,000	240,000	240,000	240,000	240,000
	7000 Other Outgoing	1,422,042	1,077,907	1,098,064	1,103,023	1,135,010	1,167,925	1,201,795
	Total Expenses	\$ 8,552,546	\$ 9,022,202	\$ 7,460,685	\$ 7,363,965	\$ 7,476,879	\$ 7,424,608	\$ 7,497,681
	Surplus / (Deficit)	\$ 231,449	\$ 230,205	\$ 695,889	\$ 1,062,330	\$ 246,575	\$ 306,011	\$ 240,268
	As a % of LCFF revenue	4%	3%	10%	14%	4%	5%	4%
	Beginning Fund Balance	\$ 2,141,193	\$ 2,372,642	\$ 2,602,847	\$ 3,298,737	\$ 4,361,067	\$ 4,607,642	\$ 4,913,653
	Ending Fund Balance	\$ 2,372,642	\$ 2,602,847	\$ 3,298,737	\$ 4,361,067	\$ 4,607,642	\$ 4,913,653	\$ 5,153,921
	As a % of Expenditures	28%	29%	44%	59%	62%	66%	69%



American Indian Public Charter High School		Phone: 510.893.8701			Phone: 510.893.8	
Budget Summary		Fax: 510.893.0345			Fax: 510.893.0	
		Website: aimschools.org			Website: aimschools	
					CSMC	
SAC/Code Description	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Revenue						
State	5,658,043	5,433,385	5,594,829	5,343,866	5,343,866	5,343,866
Federal	543,869	256,110	194,361	194,361	194,361	194,361
Local	72,843	74,018	75,510	75,510	75,510	75,510
Total Revenue	\$ 6,274,755	\$ 5,763,513	\$ 5,864,700	\$ 5,613,737	\$ 5,613,737	\$ 5,613,737
Expenses						
1000 Certificated Salaries	1,731,780	1,559,214	1,582,602	1,583,556	1,607,309	1,565,905
2000 Classified Salaries	649,283	334,545	339,564	264,303	155,324	157,654
3000 Benefits	667,694	532,284	534,737	500,655	462,847	446,484
4000 Books and Supplies	535,386	545,398	558,105	574,291	590,945	608,082
5000 Services and Other Operating Expenses	1,742,075	1,593,897	1,614,544	1,657,264	1,703,918	1,751,810
6000 Capital Outlay	6,924	6,924	6,924	6,924	6,924	6,924
7000 Other Outgoing	596,640	607,797	621,959	639,996	658,556	677,654
Total Expenses	\$ 5,929,783	\$ 5,180,059	\$ 5,258,434	\$ 5,226,988	\$ 5,185,823	\$ 5,214,513
Surplus / (Deficit)	\$ 344,972	\$ 583,454	\$ 606,266	\$ 386,749	\$ 427,914	\$ 399,224
As a % of LCFF revenue	7%	11%	11%	7%	8%	8%
Beginning Fund Balance	\$ 1,689,358	\$ 2,034,331	\$ 2,617,784	\$ 3,224,050	\$ 3,610,799	\$ 4,038,713
Ending Fund Balance	\$ 2,034,331	\$ 2,617,784	\$ 3,224,050	\$ 3,610,799	\$ 4,038,713	\$ 4,437,937
As a % of Expenditures	34%	51%	61%	69%	78%	85%