



## AIMS K-12 College Prep Charter District

### AIMS College Prep Elementary (K-8)

*AIPCS II*

171 12th St | Oakland | CA 94607

E elementary@aimsk12.org

T 510-893-8701

F 510-893-0345

www.AIMSK12.org

### AIMS College Prep Middle School (6-8)

*Formerly known as AIPCS*

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E middleschool@aimsk12.org

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### AIMS College Prep High School (9-12)

*Formerly known as AIPHS*

746 Grand Ave | Oakland | CA 94610

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T 510-220-5044

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## AIMS College Prep 2020-2021 Unaudited Actuals Executive Summary

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AIMS College Prep is a Charter District comprised of 3 schools. American Indian Public Charter School was initially established in 1996. The AIMS College Prep 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. In the 2020-2021 American Indian Model Schools formally changed its name to AIMS College Prep.

In the 2020-21 school year, AIMS enrollment totaled 1,347 students in 3 schools; One K-8, One Middle School (6-8) and One High School. AIMS employed 114 full and 4 part-time staff to serve our students.

### Governance

The Charters are governed by a volunteer Board of Trustees. There are five 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 Trustees are supported 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 has nearly reached its full enrollment capacity AIMS College Prep Charter (AIPCS) is capped at 250 students, AIMS College Prep II (AIPCS II) 675, and AIMS College Prep High School (AIPHS) at 450. The growth application approved after second interim increased High Schools numbers by 27 students for the unaudited actual reporting. With the approval of the application the State applied the state average ADA% which adjusted to reflect a 2% decrease, impacting the funded enrollment by and increase of 3.2 students. In the Adopted Budget for the 2021-2022 school year the High Schools ADA percentage reflects their actual ADA of 95%.

<u>AIPCS I</u>	<u>AIPCS II</u>	<u>AIPHS</u>	<u>Total</u>
240	661	446	<b>1347</b>
97%	97%	93%	
226.01	638.4	413.6	<b>1278.01</b>



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## Budget

AIMS college Prep's fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. The budget for July 1, 2020 to June 30, 2021 totals \$20,446,708 in expenditures.

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

## Special Funds

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

## Federal

AIMS College Prep 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 (1<sup>st</sup> and 2<sup>nd</sup> Round)
- New- CARES Act: Learning Loss Mitigation Funds (expended by December 30,2020)
- New- Expanded Learn Opportunity Plan
- New – Expanded Learning Opportunity Plan -Paraprofessional
- New- In-Person Learning Grant

These funds provide necessary services to students in attending AIMS schools.



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### Budget Benchmarks – Process timeline

- AIMS 2021-2022 Budget Adoption: June 15, 2021
- State’s 2021-2022 June Budget Adoption: June 30, 2021
- 45 Day Budget Revision (not required): Mid-August
- **Unaudited Actuals (2021-22 Closing): September 01, 2021**
- First Interim (Realignment based on July – Oct 31 Activity): December 1, 2021
- January Governors Release (Projections for 2022-2023): January 2022
- Second Interim (Realignment based on Nov 1, 2021– Jan 31, 2022)- March 1, 2022
- Governors May Revise (Revision to Jan. Gov. Release): May 2022
- 2022-23 Budget Adoption – June 15, 2022

### Unaudited Actuals

Unaudited Actuals are an annual statement reporting the financial activities of the District in which the data are not yet formally audited. Unaudited Actuals are presented to the Board each September, reflecting the District’s final year end closing from the June 2021.

### Revenues

AIMS is funded by state and federal revenues. The 2020-21 fiscal year saw an influx of additional funds to support schools during the pandemic. At 2<sup>nd</sup> Interim, AIMS projected to received \$18,424,301 in revenues. On May 25 2021, AIMS was notified of the loan forgiveness program approval from the SBA allowing for the recognition of \$1,943,973.60 in revenue for the 2020-2021 fiscal year.

During the 2020-2021 school year, in response to the “Stay in Place” order, the Food Service program participated in the Seamless Summer Option (SSO program). This federal program is usually a summer program that was extended to a year-round option. It allowed for school meals to be provided to AIMS students and the community with a full reimbursement from the state.

As required by the Measure G1 Parcel tax language, Measure G1 Staff Retention Salary Bonus reimbursement was issued to all schools.

	LCFF	\$13,868,723
	Federal Revenue	\$4,267,501
	Other State Revenue	\$843,063
	Local Revenue	\$3,342,321
	<b>Total Revenue</b>	<b>\$22,321,608</b>



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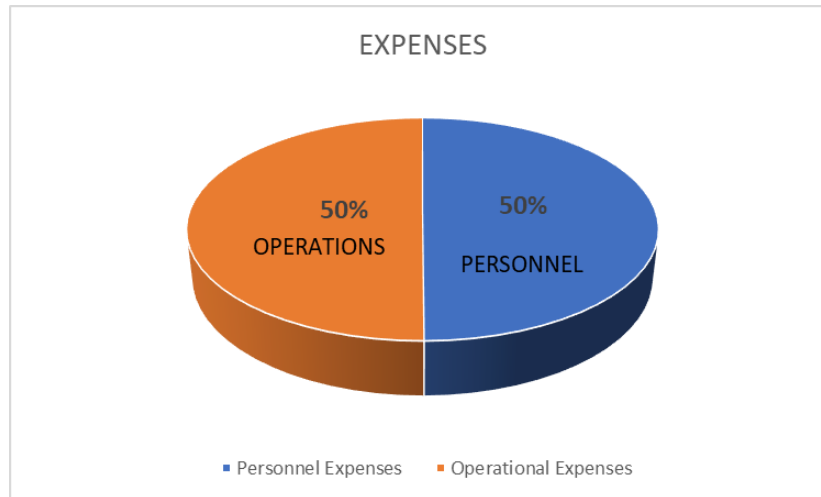
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### Expenses

American Indian Models Schools 2020-2021 budget reflects a 50% investment in Personnel expenses and 50% allocated to the operations of the organization. The total expenses for the 2021-2021 school year are \$20,446,708.



### Salaries & Benefits

Salary compensation represents 50% of expenses across all AIMS Schools. AIMS offers a competitive compensation package for both certificated and classified staff. Employee Benefit expense at AIMS averages 19% across all schools. This can vary greatly due to two primary factors: health and welfare benefits and PERS. 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. PERS requires an employer contribution of 20.70% of classified salaries. Teachers are offered a 3% match for any voluntary contribution to a 403B.



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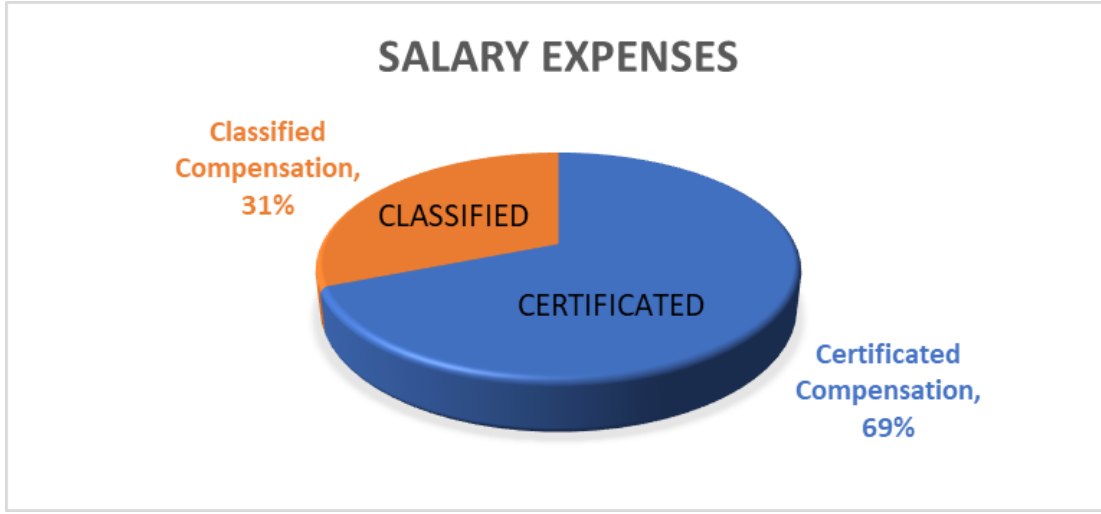
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### AIPCS I

Compensation for staff (excluding 6 teachers) 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%



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<b>Certificated Salaries</b>	\$5,673,240
<b>Classified Salaries</b>	\$2,580,884
<b>Employee Benefits</b>	\$1,950,986
<b>Personnel Expenses</b>	\$10,205,109

### Books and Supplies

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

4100	Approved Textbooks and Core Curricula Materials	\$ 157,566
4200	Books and Other Reference Materials	\$ 67,774
4300	Materials and Supplies	\$ 239,525
4315	Classroom Materials and Supplies	\$ 219,927
4316	Student/Pupil Testing	\$ 155,715
4342	Materials for School Sponsored Athletics	\$ 73,271
4381	Materials for Plant Maintenance	\$ 33,493
4400	Noncapitalized Equipment	\$ 487,140
4410	Computers/Network/Software	\$ 121,698
4430	Noncapitalized Student Equipment	\$ 50,401
4700	Food and Food Supplies	\$ 156,014
<b>Books and Supplies</b>		<b>\$ 1,762,523</b>

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. The Food services program is also included in this category.



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## 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.

5200	Travel and Conferences	\$ 4,920
5210	Training and Development Expense	\$ 59,976
5300	Dues and Memberships	\$ 13,272
5400	Insurance	\$ 136,485
5500	Operation and Housekeeping Services	\$ 15,672
5501	Utilities	\$ 214,737
5502	Janitorial Services	\$ 172,861
5504	Pest Control Services	\$ 7,732
5600	Space Rental/Leases Expense	\$ 207,790
5601	Building Maintenance	\$ 253,478
5602	Other Space Rental	\$ 567
5605	Equipment Rental/Lease Expense	\$ 55,950
5800	Professional/Consulting Services and Operating Expenditures	\$ 593,929
5803	Banking and Payroll Service Fees	\$ 14,192
5805	Legal Services and Audit	\$ 107,581
5806	Audit Services	\$ 33,000
5807	Legal Settlements	\$ 4,000
5810	Educational Consultants	\$ 122,650
5812	Non employee substitutes	\$ 219,084
5815	Advertising/Recruiting	\$ 6,398
5820	Fundraising Expense	\$ 35,777
5821	Scholarship Expense	\$ 4,070
5822	Staff Appreciation - Non Public Funds	\$ 5,410
5830	Field Trip Expense	\$ 150
5836	Transportation Services	\$ 253
5850	Scholarships Awarded	\$ 16,150
5851	Non Public Fund	\$ 1,000
5873	Financial Services	\$ 246,088
5875	District Oversight Fee	\$ 136,582
5877	IT Services	\$ 22,268
5900	Communications (Tele.,	\$ 174,213
5901	Marketing	\$ 61,793
<b>Services &amp; Other Operating Expenses</b>		<b>\$ 2,948,027</b>



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A charter management organization (CMO) is an educational organization that operates charter schools in the United States. Charter schools are public schools that operate independently of the local government school district.

A CMO controls all elements of the operation of the schools under its control, including holding the charter. By convention, a CMO manages at least three schools. ([wikipedia](https://en.wikipedia.org/wiki/Charter_management_organization))

AIMS CMO supports functions such as District Leadership, Board, Human Resources, Fiscal Services, Facility and Food Operations, Registration and Enrollment, Marketing Communications, and the Sports Program.

CMO INTERPROGRAM TRANSFER		
8785	CMO Management Fees	\$2,863,871
5899	CMO Management Fee Expense	\$2,863,871

## Capital Outlay

Capital Outlay records expenditures for land, buildings, books, and equipment, including leases with option to purchase.

On September 18, 2018, AIMS Board of Trustees voted to approve the leasing of 3 ten passenger vans to assist in the transportation of AIMS children for sport activities, field trips and other instructional related activities. The vans are on a 60-month lease and impact capital outlay across all schools.

For the 2020-21 closing of the books, depreciation was recognized for the completed projects from the 2019-2020 12<sup>th</sup> Street renovation project.



6900	Depreciation Expense	\$291,969
<b>Capital Outlay</b>		<b>\$291,969</b>





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## Other Outgo

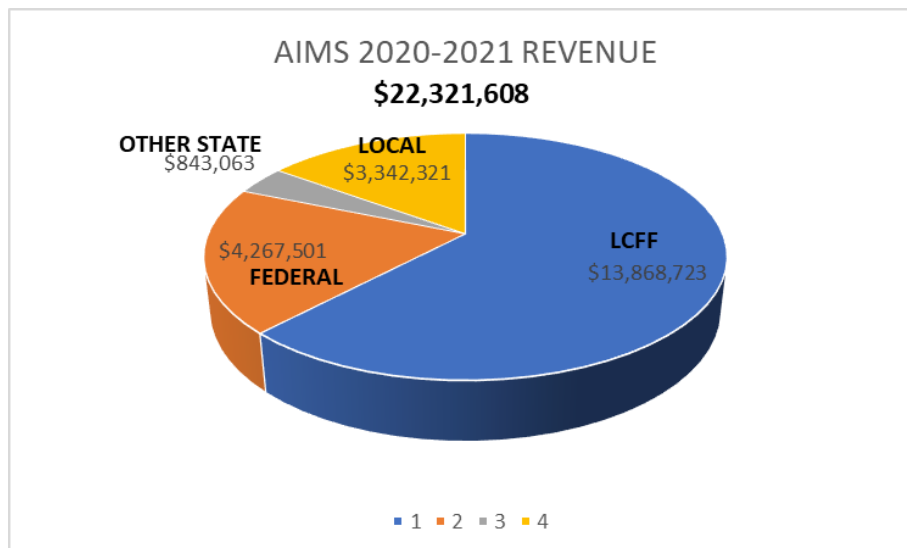
AIMS partners with Oakland Unified School District to provide the Special Education services for their students. AIMS does not receive direct revenue for the Special Education program, instead encroaches on the General Fund to pay OUSD to provide the needed services. In the 2020-2021 fiscal year the cost per student was \$1,500.



7441	Special Education Encroachment District	\$1,915,485
7438	Debt Service - Interest	\$451,865
<b>Other Outgo</b>		<b>\$2,367,350</b>

## Summary

For the 2020-2021 school year, American Indian Model Schools received \$22,321,608 in revenue. The composition of those funds are as follows:



- Federal Revenue reflects the increased CARES funding
- Local revenue reflects the approval of the SBA grant for 1.9M



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<b>Federal Revenue</b>	<b>\$4,267,501</b>
<b>Other State Revenue</b>	<b>\$843,063</b>
<b>Local Revenue</b>	<b>\$3,342,321</b>
<b>Total Revenue</b>	<b>\$22,321,608</b>

EXPENSE CLASSIFICATIONS		ACTUALS
1000	Certificated Salaries	\$ 5,673,240
2000	Classified Salaries	\$ 2,580,884
3000	Benefits	\$ 1,950,986
4000	Books and Supplies	\$ 1,762,523
5000	Services and Other	\$ 5,811,898
6000	Capital Outlay	\$ 299,829
7000	Other Outgoing	\$ 2,367,350
<b>TOTAL EXPENSES</b>		<b>\$ 20,446,708</b>

AIMS expensed \$20,446,708, during the 2020-2021 resulting in an excess revenue vs expense of in the amount of \$1,874,900.



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Maintain a debt coverage ratio (defined as net operating income divided by current portion of long-term debt plus interest expenses) of not less than 1.35 to 1 for the fiscal years ended June 30, 2020 and June 30th 2021 and 1.5 to 1 thereafter.

2020-2021 Loan Covenant Calcs by UA	020	030	040	Total	Debt Coverage Ratio	Required FY20-21
Revenue	\$3,469,491.53	\$9,270,248.57	\$6,710,295.21	\$19,450,035.31		
Expense	-\$3,036,945.61	-\$8,345,014.34	-\$6,193,176.12	-\$17,575,136.07		
Interest Exp	\$139,221.00	\$310,883.00	\$1,760.88	\$451,864.88		
Depreciation	\$44,687.00	\$248,218.00	\$6,923.75	\$299,828.75		
Taxes	\$0.00	\$0.00	\$0.00	\$0.00		
<b>NOI</b>	<b>\$616,453.92</b>	<b>\$1,484,335.23</b>	<b>\$525,803.72</b>	<b>\$2,626,592.87</b>	<b>4.0</b>	<b>1.35</b>
Current Portion of LT Debt				\$210,504.00		
Interest Exp (PY used for calc)				\$451,864.88		
<b>Total Debt Service</b>				<b>\$662,368.88</b>	<b>1.0</b>	<b>1</b>



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## CASH FLOW STATEMENT



### American Indian Model Schools

Location: All

		2020					
	Cash Source / (Use)	July	August	September	October	November	December
Operating Activities	Revenue	\$238,516	\$565,451	\$2,347,385	\$1,588,683	\$1,026,773	\$1,282,549
	Expenses	(\$1,133,965)	(\$1,317,657)	(\$1,399,890)	(\$1,413,865)	(\$1,651,698)	(\$2,324,535)
	Total Net (Loss)/Income	(\$895,449)	(\$752,206)	\$947,495	\$174,818	(\$624,925)	(\$1,041,986)
	Receivables	\$3,631,700	\$4,379	\$0	\$78,845	\$20,697	\$28,026
	Intracompany Receivables	\$0	\$0	\$0	\$0	\$0	\$0
	Prepaid Expenses	(\$2,937)	\$0	\$18,710	\$0	(\$5,756)	(\$31,586)
	Current Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Other Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Accounts Payables	(\$77,464)	(\$50,041)	(\$76,771)	(\$82,614)	\$195,507	(\$151,905)
	Accrued Salaries and Taxes	(\$132,771)	\$213,983	\$5,221	(\$7,323)	(\$778)	\$3,655
	Short Term Loans	\$0	\$0	\$0	\$0	\$0	\$0
	Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Other Current Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Net Cash provided/ (used) by Operating Activities</b>		<b>\$2,523,080</b>	<b>(\$583,885)</b>	<b>\$894,655</b>	<b>\$163,725</b>	<b>(\$415,256)</b>
Investing Activities	Capital Expenditures	\$15,888	\$15,888	\$15,888	\$15,888	\$15,888	\$15,888
	Other Investing Activities	\$0	\$0	\$0	\$0	\$0	\$0
	Equity Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Net Cash provided/ (used) by Investing Activities</b>	<b>\$15,888</b>	<b>\$15,888</b>	<b>\$15,888</b>	<b>\$15,888</b>	<b>\$15,888</b>	<b>\$15,888</b>
Financing Activities	Cash Flow Financing - Secured Debt	\$0	\$0	\$0	\$0	\$0	\$0
	Loan Payables	(\$16,086)	(\$16,086)	(\$16,086)	(\$16,086)	(\$16,086)	(\$17,322)
	Deferred Lease Expense	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)
	<b>Net Cash provided/ (used) by Financing Activities</b>	<b>(\$17,704)</b>	<b>(\$17,704)</b>	<b>(\$17,704)</b>	<b>(\$17,704)</b>	<b>(\$17,704)</b>	<b>(\$18,940)</b>
	Cash at Beginning of Period	\$3,569,587	\$6,090,851	\$5,505,149	\$6,397,988	\$6,559,897	\$6,142,825
	<b>Net Increase/(Decrease) in Cash</b>	<b>\$2,521,264</b>	<b>(\$585,701)</b>	<b>\$892,838</b>	<b>\$161,909</b>	<b>(\$417,072)</b>	<b>(\$1,196,848)</b>
	<b>Cash at end of Period</b>	<b>\$6,090,851</b>	<b>\$5,505,149</b>	<b>\$6,397,988</b>	<b>\$6,559,897</b>	<b>\$6,142,825</b>	<b>\$4,945,976</b>



## AIMS K-12 College Prep Charter District

### AIMS College Prep Elementary (K-8)

*AIPCS II*

171 12th St | Oakland | CA 94607

E elementary@aimsk12.org

T 510-893-8701

F 510-893-0345

www.AIMSK12.org

### AIMS College Prep Middle School (6-8)

*Formerly known as AIPCS*

171 12th St | Oakland | CA 94607

E middleschool@aimsk12.org

T 510-893-8701

F 510-893-0345

### AIMS College Prep High School (9-12)

*Formerly known as AIPHS*

746 Grand Ave | Oakland | CA 94610

E highschool@aimsk12.org

T 510-220-5044

F 510-519-5549

## American Indian Model Schools

**Location: All**

		2021					
	Cash Source / (Use)	January	February	March	April	May	June
Operating Activities	Revenue	\$2,666,541	\$1,225,680	\$1,141,051	\$1,665,263	\$1,519,652	\$7,054,065
	Expenses	(\$1,288,687)	(\$1,544,919)	(\$2,107,279)	(\$1,620,983)	(\$1,588,432)	(\$3,054,798)
	Total Net (Loss)/Income	\$1,377,854	(\$319,240)	(\$966,228)	\$44,280	(\$68,780)	\$3,999,267
	Receivables	\$6,862	\$28,772	\$5,000	\$145,966	(\$4,785)	(\$4,709,067)
	Intracompany Receivables	\$0	\$0	\$0	\$0	\$0	\$0
	Prepaid Expenses	\$0	\$13,208	(\$12,834)	(\$4,557)	\$0	(\$48,050)
	Current Other Expenses	\$0	\$0	\$4,500	\$0	\$2,763	\$0
	Other Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Accounts Payables	(\$21,598)	(\$42,897)	\$56,373	\$5,648	\$38,077	\$91,428
	Accrued Salaries and Taxes	\$1,399	\$13,246	\$54,582	(\$29,700)	(\$9,667)	\$147,306
	Short Term Loans	\$0	\$0	\$0	\$0	\$0	\$0
	Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$701,987
	Other Current Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
	Net Cash provided/ (used) by Operating Activities	\$1,364,516	(\$306,910)	(\$858,606)	\$161,637	(\$42,393)	\$182,871
Investing Activities	Capital Expenditures	\$0	\$31,776	\$15,888	\$15,888	\$15,888	\$125,062
	Other Investing Activities	\$0	\$0	\$0	\$0	\$0	\$0
	Equity Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	Net Cash provided/ (used) by Investing Activities	\$0	\$31,776	\$15,888	\$15,888	\$15,888	\$125,062
Financing Activities	Cash Flow Financing - Secured Debt	\$0	\$0	\$0	\$0	\$0	\$0
	Loan Payables	(\$16,704)	(\$16,704)	(\$16,704)	(\$16,704)	(\$16,704)	(\$1,939,104)
	Deferred Lease Expense	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)
	Net Cash provided/ (used) by Financing Activities	(\$18,322)	(\$18,322)	(\$18,322)	(\$18,322)	(\$18,322)	(\$1,940,722)
	Cash at Beginning of Period	\$4,945,976	\$6,292,171	\$5,998,714	\$5,137,674	\$5,296,877	\$5,252,051
<b>Net Increase/(Decrease) in Cash</b>		\$1,346,194	(\$293,456)	(\$861,040)	\$159,203	(\$44,827)	(\$1,632,788)
<b>Cash at end of Period</b>		\$6,292,171	\$5,998,714	\$5,137,674	\$5,296,877	\$5,252,051	\$3,619,262