

2018

California Exempt Organization Annual Information Return

199

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy) **07/01/2018**, and ending (mm/dd/yyyy) **06/30/2019**

Corporation/Organization name AMERICAN INDIAN MODEL SCHOOLS		California corporation number 1968441
Additional information. See instructions.		FEIN 94-3309981
Street address (suite or room) 171 12TH STREET		PMB no.
City OAKLAND	State CA	ZIP code 94607
Foreign country name	Foreign province/state/country	Foreign postal code

<p>A First Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>B Amended Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>D Final Information Return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) _____</p> <p>E Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p>F Federal return filed? (1) <input type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series</p> <p>G Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____</p> <p>I Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>K Is the organization exempt under R&TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources \$ _____</p> <p>L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required <input checked="" type="checkbox"/></p> <p>M Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>O Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>P Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____</p>
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Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	43,185	00	
	2 Gross dues and assessments from members and affiliates	2		00	
	3 Gross contributions, gifts, grants, and similar amounts received STMT 1	3	16,304,987		00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	16,348,172		00
	5 Cost of goods sold	5		00	
	6 Cost or other basis, and sales expenses of assets sold	6		00	
	7 Total costs. Add line 5 and line 6	7		00	
	8 Total gross income. Subtract line 7 from line 4	8	16,348,172		00
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	15,463,805		00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	884,367		00
Filing Fee	11 Total payments	11		00	
	12 Use tax. See General Information K	12		00	
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00	
	14 Use tax balance. If line 12 is more than line 13, subtract line 13 from line 12	14		00	
	15 Filing fee \$10 or \$25. See General Information F	15	N/A		00
16 Penalties and Interest. See General Information J	16		00		
17 Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17		00		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Title SUPERINTENDENT	Date 07/02/20	Telephone P01294460
Paid Preparer's Use Only	Preparer's signature	Date 07/02/20	Check if self-employed <input type="checkbox"/>	Firm's FEIN 45-0250958
	Firm's name (or yours, if self-employed) and address EIDE BAILLY LLP 10681 FOOTHILL BLVD., STE. 300 RANCHO CUCAMONGA, CA 91730-3831			Telephone 909-466-4410
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

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Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

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Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2		00
	3	Dividends	•	3		00
	4	Gross rents	•	4	43,185	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See Instructions)	•	6		00
	7	Other income	•	7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	43,185	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
Expenses and Disbursements	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees	•	11	SEE STATEMENT 2	00
	12	Other salaries and wages	•	12	242,204	00
	13	Interest	•	13	5,673,415	00
	14	Taxes	•	14	353,442	00
	15	Rents	•	15	1,210,385	00
	16	Depreciation and depletion (See instructions)	•	16	304,949	00
	17	Other Expenses and Disbursements	•	17	105,625	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	SEE STATEMENT 3	00
				7,573,785	00	
				15,463,805	00	

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		3,475,911		• 2,635,721
2 Net accounts receivable		1,519,340		• 2,796,996
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments				•
10 a Depreciable assets	7,598,060		7,712,678	
b Less accumulated depreciation	(2,047,861)	5,550,199	(2,153,486)	5,559,192
11 Land		2,451,271		• 2,451,271
12 Other assets	STMT 4	154,372		• 50,978
13 Total assets		13,151,093		13,494,158
Liabilities and net worth				
14 Accounts payable		1,329,644		• 802,400
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable				•
18 Other liabilities	STMT 5	5,865,774		5,851,716
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		5,955,675		• 6,840,042
22 Total liabilities and net worth		13,151,093		13,494,158

Schedule M-1 Reconciliation of income per books with income per return
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	• 884,367	7 Income recorded on books this year not included in this return	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year	•	10 Net income per return.	
5 Expenses recorded on books this year not deducted in this return	•	Subtract line 9 from line 6	884,367
6 Total. Add line 1 through line 5	884,367		



CA 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>DATE OF GIFT</u>	<u>AMOUNT</u>
CALIFORNIA DEPARTMENT OF EDUCATION	1430 N ST SACRAMENTO, CA 95814	07/01/18	15,587,863.
TOTAL INCLUDED ON LINE 3			<u>15,587,863.</u>



CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 2

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HRS WORKED/WK</u>	<u>COMPENSATION</u>
STEVEN LEUNG 171 12TH STREET OAKLAND, CA 94607	PRESIDENT 2.00	0.
TONI COOK 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
BENSON WAN 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
CLIFFORD THOMPSON 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
CHRISTOPHER EDINGTON 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
MAYA WOODS-CADIZ 171 12TH STREET OAKLAND, CA 94607	SUPERINTENDENT 40.00	186,296.
SUSAN SCHICKMAN 171 12TH STREET OAKLAND, CA 94607	CBO 40.00	55,908.
TARYTON RUSS 171 12TH STREET OAKLAND, CA 94607	HEAD OF SCHOOLS 40.00	0.
TOTAL TO FORM 199, PART II, LINE 11		<hr/> 242,204. <hr/> <hr/>



CA 199

OTHER EXPENSES

STATEMENT 3

DESCRIPTION	AMOUNT
INSTRUCTIONAL MATERIALS	1,200,456.
SPECIAL EDUCATION FEE	1,155,396.
CAPITAL OUTLAY	579,563.
STUDENT NUTRITION	464,559.
	0.
OTHER EMPLOYEE BENEFITS	786,907.
ACCOUNTING FEES	2,095,644.
OTHER PROFESSIONAL FEES	442,006.
ADVERTISING AND PROMOTION	4,251.
OFFICE EXPENSES	44,407.
INFORMATION TECHNOLOGY	88,101.
TRAVEL	49,884.
INSURANCE	25,727.
ALL OTHER EXPENSES	636,884.
TOTAL TO FORM 199, PART II, LINE 17	7,573,785.

CA 199

OTHER ASSETS

STATEMENT 4

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	154,372.	50,978.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	154,372.	50,978.

CA 199

OTHER LIABILITIES

STATEMENT 5

DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNSECURED NOTES AND LOANS PAYABLE	5,865,774.	5,851,716.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	5,865,774.	5,851,716.

CA 199

FUND BALANCES

STATEMENT 6

DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS	5,955,675.	6,840,042.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	5,955,675.	6,840,042.



Attach to Form 100 or Form 100W.

FORM 199

FEIN 94-3309981

Corporation name

California corporation number

AMERICAN INDIAN MODEL SCHOOLS

1968441

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

(a) Description property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation Method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 1 LAND	06/01/10	2,451,271		L		0	
2 BUILDING IMPROVEMENTS	06/01/10	7,538,869	1,999,959	SL	39.00	70,863	
3 EQUIPMENT	06/01/14	173,809	47,902	SL	5.00	34,762	
TOTALS		10,163,949	2,047,861				
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	105,625

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g); or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h), or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	105,625
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	105,625
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	0

Part IV Amortization

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instructions)	(f) Period or percentage	(g) Amortization for this year	
19							
20	Total. Add the amounts in column (g)					20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44					21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12					22	



TAXABLE YEAR
2018

California e-file Return Authorization for Exempt Organizations

FORM
8453-EO

Exempt Organization name AMERICAN INDIAN MODEL SCHOOLS	Identifying number 94-3309981
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Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	16,348,172
2 Total gross income (Form 199, line 8)	2	16,348,172
3 Total expenses and disbursements (Form 199, line 9)	3	15,463,805

Part II Settle Your Account Electronically for Taxable Year 2018

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
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Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____	7 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6 Account number _____	

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2018 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here			
	Signature of officer	Date	SUPERINTENDENT

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature 	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P01294460
	Firm's name (or yours if self-employed) and address EIDE BAILLY LLP 10681 FOOTHILL BLVD., STE. 300 RANCHO CUCAMONGA, CA				FEIN 45-0250958 ZIP code 91730-3831

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address			FEIN ZIP code



Product: **Exempt**
 Name: **Learning For Life Charter School**
 FEIN: *******4185**

Category:

IRS Center: **Ogden**
 e-Postmark: **7/2/2020 1:32 PM**
 Notification:

Fiscal Year Begin Date: **7/1/2018**

Fiscal Year End Date: **6/30/2019**

eSigned:

Return Information

Date	Return ID	Type of Activity	Submission ID	Refund/ (Due)	Updated By	eSign Date
06/22/2020	18X:202376:V1	Upload Started			Gray,Catherine	
06/22/2020	18X:202376:V1	Ready to Release by Customer				
07/02/2020	18X:202376:V1	Released for Transmission - Validation in Progress			Garza, Brenna C	
07/02/2020	18X:202376:V1	Ready to transmit - Validation Complete				
07/02/2020	18X:202376:V1	Transmitted to CA	8119932020184032an08			
07/02/2020	18X:202376:V1	Transmitted to FD	81199320201840349e08			
07/02/2020	18X:202376:V1	Accepted by CA - on 7/2/2020				
07/02/2020	18X:202376:V1	Accepted by FD on 7/2/2020				

