

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: AIMS College Prep Middle

CDS #: 01612596113807 (5)

Charter Approving Entity: Oakland Unified School District

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)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 69400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 74 and 9711-9789)

Description	Object Code	Unrestricted	Restricted
A. REVENUES			
1. LCFF Sources			
State Aid - Current Year	8011	990,484.00	
Education Protection Account State Aid - Current Year	8012	677,553.00	
State Aid - Prior Years	8019	(19,627.00)	
Transfers to Charter Schools in Lieu of Property Taxes	8096	693,215.00	
Other LCFF Transfers	8091, 8097		
Total, LCFF Sources		2,341,625.00	0.00
2. Federal Revenues (see NOTE in Section L)			
No Child Left Behind/Every Student Succeeds Act	8290		35,703.44
Special Education - Federal	8181, 8182		
Child Nutrition - Federal	8220		100,321.21
Donated Food Commodities	8221		
Other Federal Revenues	8110, 8260-8299		336,267.74
Total, Federal Revenues		0.00	472,292.39
3. Other State Revenues			
Special Education - State	StateRevSE		
All Other State Revenues	StateRevAO	47,441.25	364,692.37
Total, Other State Revenues		47,441.25	364,692.37
4. Other Local Revenues			
All Other Local Revenues	LocalRevAO	13,670.46	242,288.08
Total, Local Revenues		13,670.46	242,288.08
5. TOTAL REVENUES			
		2,402,736.71	1,079,272.84
B. EXPENDITURES (see NOTE in Section L)			
1. Certificated Salaries			
Certificated Teachers' Salaries	1100	583,831.07	224,471.02
Certificated Pupil Support Salaries	1200	29,751.63	16,972.23
Certificated Supervisors' and Administrators' Salaries	1300	149,337.22	12,439.67
Other Certificated Salaries	1900		
Total, Certificated Salaries		762,919.92	253,882.92
2. Noncertificated Salaries			
Noncertificated Instructional Salaries	2100	29,688.11	56,076.61
Noncertificated Support Salaries	2200		1,545.41
Noncertificated Supervisors' and Administrators' Salaries	2300		
Clerical, Technical and Office Salaries	2400	43,970.66	36,637.56
Other Noncertificated Salaries	2900		265.00
Total, Noncertificated Salaries		73,658.77	94,524.58

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: AIMS College Prep Middle

CDS #: 01612596113807 (5)

Description	Object Code	Unrestricted	Restricted
3. Employee Benefits			
STRS	3101-3102		
PERS	3201-3202	25,024.72	18,150.44
OASDI / Medicare / Alternative	3301-3302	61,592.32	26,701.13
Health and Welfare Benefits	3401-3402	59,408.07	14,996.92
Unemployment Insurance	3501-3502	11,188.47	4,451.07
Workers' Compensation Insurance	3601-3602	1,291.84	3,221.35
OPEB, Allocated	3701-3702		
OPEB, Active Employees	3751-3752		
Other Employee Benefits	3901-3902	(4,232.73)	
Total, Employee Benefits		154,272.69	67,520.91
4. Books and Supplies			
Approved Textbooks and Core Curricula Materials	4100		13,256.63
Books and Other Reference Materials	4200		5,010.75
Materials and Supplies	4300	10,820.18	63,073.47
Noncapitalized Equipment	4400		48,047.73
Food	4700		76,386.53
Total, Books and Supplies		10,820.18	205,775.11
5. Services and Other Operating Expenditures			
Subagreements for Services	5100		
Travel and Conferences	5200	1,372.53	9,275.57
Dues and Memberships	5300	11,864.88	
Insurance	5400	22,445.76	
Operations and Housekeeping Services	5500	56,019.49	48,764.98
Rentals, Leases, Repairs, and Noncap. Improvements	5600	11,866.48	22,475.47
Transfers of Direct Costs	5700-5799		
Professional/Consulting Services and Operating Expend.	5800	683,064.08	197,758.53
Communications	5900	21,746.92	
Total, Services and Other Operating Expenditures		808,380.14	278,274.55
6. Capital Outlay			
(Objects 6100-6170, 6200-6500 modified accrual basis only)			
Land and Land Improvements	6100-6170		
Buildings and Improvements of Buildings	6200		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		
Equipment	6400		
Equipment Replacement	6500		
Lease Assets	6600		
Depreciation Expense (accrual basis only)	6900	63,167.43	
Amortization Expense - Lease Assets	6910		
Total, Capital Outlay		63,167.43	0.00
7. Other Outgo			
Tuition to Other Schools	7110-7143		459,436.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO		
All Other Transfers	7281-7299		
Transfers of Indirect Costs	7300-7399		
Debt Service:			
Interest	7438	34,141.23	85,207.47
Principal (for modified accrual basis only)	7439		
Total Debt Service		34,141.23	85,207.47
Total, Other Outgo		34,141.23	544,643.47
8. TOTAL EXPENDITURES		1,907,360.36	1,444,621.54

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: AIMS College Prep Middle

CDS #: 01612596113807 (5)

Description	Object Code	Unrestricted	Restricted
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		495,376.35	(365,348.70)
D. OTHER FINANCING SOURCES / USES			
1. Other Sources	8930-8979		
2. Less: Other Uses	7630-7699		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(549,177.22)	549,177.22
4. TOTAL OTHER FINANCING SOURCES / USES		(549,177.22)	549,177.22
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(53,800.87)	183,828.52
F. FUND BALANCE / NET POSITION			
1. Beginning Fund Balance/Net Position			
a. As of July 1	9791	1,567,672.92	44,302.00
b. Adjustments/Restatements	9793, 9795	(96,574.92)	101,139.00
c. Adjusted Beginning Fund Balance /Net Position		1,471,098.00	145,441.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,417,297.13	329,269.52
Components of Ending Fund Balance (Modified Accrual Basis only)			
a. Nonspendable			
1. Revolving Cash (equals Object 9130)	9711		
2. Stores (equals Object 9320)	9712		
3. Prepaid Expenditures (equals Object 9330)	9713		
4. All Others	9719		
b. Restricted	9740		
c. Committed			
1. Stabilization Arrangements	9750		
2. Other Commitments	9760		
d. Assigned	9780		
e. Unassigned/Unappropriated			
1. Reserve for Economic Uncertainties	9789		
2. Unassigned/Unappropriated Amount	9790M		
3. Components of Ending Net Position (Accrual Basis only)			
a. Net Investment in Capital Assets	9796	131,421.53	
b. Restricted Net Position	9797		329,269.52
c. Unrestricted Net Position	9790A	1,285,875.60	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2021 to June 30, 2022

Charter School Name: AIMS College Prep Middle

CDS #: 01612596113807 (5)

Description	Object Code	Unrestricted	Restricted
G. ASSETS			
1. Cash			
In County Treasury	9110		
Fair Value Adjustment to Cash in County Treasury	9111		
In Banks	9120	277,457.43	329,269.52
In Revolving Fund	9130		
With Fiscal Agent/Trustee	9135		
Collections Awaiting Deposit	9140		
2. Investments	9150		
3. Accounts Receivable	9200		
4. Due from Grantor Governments	9290	856,633.86	
5. Stores	9320		
6. Prepaid Expenditures (Expenses)	9330	5,114.79	
7. Other Current Assets	9340	420,641.41	
8. Lease Receivable	9380		
9. Capital Assets (accrual basis only)	9400-9489	131,421.53	
10. TOTAL ASSETS		1,691,269.02	329,269.52
H. DEFERRED OUTFLOWS OF RESOURCES			
1. Deferred Outflows of Resources	9490		
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00
I. LIABILITIES			
1. Accounts Payable	9500	23,939.22	
2. Due to Grantor Governments	9590	98,195.00	
3. Current Loans	9640		
4. Unearned Revenue	9650	138,105.44	
5. Long-Term Liabilities (accrual basis only)	9660-9669	13,732.23	
6. TOTAL LIABILITIES		273,971.89	0.00
J. DEFERRED INFLOWS OF RESOURCES			
1. Deferred Inflows of Resources	9690		
2. TOTAL DEFERRED INFLOWS		0.00	0.00
K. FUND BALANCE /NET POSITION			
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,417,297.13	329,269.52

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: AIMS College Prep Middle
CDS #: 01612596113807 (5)

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 PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

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 out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service
a. NONE	\$	
b. _____		
c. _____		
d. _____		
e. _____		
f. _____		
g. _____		
h. _____		
i. _____		
j. _____		
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	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 (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: AIMS College Prep Middle
CDS #: 01612596113807 (5)

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	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 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	3,351,981.90
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	472,292.39
c. Subtotal of State & Local Expenditures [a minus b]	2,879,689.51
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	182,516.13
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ 2,697,173.38

910, 7438,

138, 7439,

Total
990,484.00
677,553.00
(19,627.00)
693,215.00
0.00
2,341,625.00
35,703.44
0.00
100,321.21
0.00
336,267.74
472,292.39
0.00
412,133.62
412,133.62
255,958.54
255,958.54
3,482,009.55
808,302.09
46,723.86
161,776.89
0.00
1,016,802.84
85,764.72
1,545.41
0.00
80,608.22
265.00
168,183.35

Total
0.00
43,175.16
88,293.45
74,404.99
15,639.54
4,513.19
0.00
0.00
(4,232.73)
221,793.60
13,256.63
5,010.75
73,893.65
48,047.73
76,386.53
216,595.29
0.00
10,648.10
11,864.88
22,445.76
104,784.47
34,341.95
0.00
880,822.61
21,746.92
1,086,654.69
0.00
0.00
0.00
0.00
0.00
0.00
63,167.43
0.00
63,167.43
459,436.00
0.00
0.00
0.00
0.00
0.00
119,348.70
0.00
119,348.70
578,784.70
3,351,981.90

Total
130,027.65
0.00
0.00
0.00
0.00
130,027.65
1,611,974.92
4,564.08
1,616,539.00
1,746,566.65
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
131,421.53
329,269.52
1,285,875.60

Total
0.00
0.00
606,726.95
0.00
0.00
0.00
0.00
0.00
856,633.86
0.00
5,114.79
420,641.41
0.00
131,421.53
2,020,538.54
0.00
0.00
23,939.22
98,195.00
0.00
138,105.44
13,732.23
273,971.89
0.00
0.00
1,746,566.65

Total

0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00

e)
