



AIMS K-12 College Prep Charter District

American Indian Public Charter School II (K-8) | 171 12th St | Oakland | CA 94607
AIMS College Prep Middle School | 171 12th St | Oakland | CA 94607

AIMS College Prep High School
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AIMS K-12 COLLEGE PREP

2024-2025 Adoption Budget Executive Summary

AIMS K-12 College Prep, formerly known as, American Indian Model Schools, is a Charter District comprised of 3 schools. AIMS College Prep Middle School was initially established in 1996, celebrating its’ 25th Anniversary in June 2022. The AIMS K-12 College Prep Charter District was formed in 2006 with the expansion of schools, adding AIMS College Prep High School and American Indian Public Charter II, (K-8). The Charter is located in the city of Oakland in Alameda County.

AIMS K-12 College Prep 2024-2025 projects enrollment of 1222 students in 3 schools; One K-8, One Middle School (6-8) and One High School. AIMS K-12 currently employs 4 part-time and 123 full-time staff to serve our students.

Governance

The Charters are governed by a volunteer Board of Directors. 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 Directors 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 Charter Agreement with Oakland Unified School District, AIMS K12 has nearly reached its full enrollment capacity. AIMS College Prep Middle School is capped at 250 students, American Indian Public Charter II (AIPCS II) 675, and AIMS College Prep High School 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.

2023-2024 2nd INTERIM	AIMS MIDDLE	AIPCS II	AIMS HIGH	TOTAL
<i>Enrollment</i>	212	639	371	1222.00
<i>Average Daily Attendance</i>	96%	96%	96%	
<i>Average Daily Enrollment</i>	202.67	613.44	354.31	1170.42



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2024-2025 ADOPTION	AIMS MIDDLE	AIPCS II	AIMS HIGH	TOTAL
Enrollment	210	641	371	1222.00
Average Daily Attendance	96%	96%	96%	
Average Daily Enrollment	201.8	615.4	355.42	1172.55

2024-2025 State Budget

The state's tax revenues are dramatically lower than the state had assumed in its 23-24 State Budget. Due to this shortfall, K-12 education is only proposed to receive a very minor funding rate increase (COLA) of 1.07% for the 24-25 fiscal year. This COLA is proposed to apply to all major state revenue programs and is an overall win for K-12 given the tax revenue shortfall.

Budget

AIMS K-12 College Prep fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. AIMS K-12 2024-2025 Adoption Budget is projected as a \$23,988,533 a 2.23% decrease from the 2023-2024 2nd Interim. The projections were impacted by the 2024-2025 Governors' May Revise projections and the closing out of federal COVID Relief funds.

REVENUES	AIMS K-12 COLLEGE PREP			
	23-24 2nd Interim	24-25 ADOPTION	Variance	%
TOTALS	\$ 24,534,794	\$ 23,988,533	\$ (546,261)	-2.23%

**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

Special State Funds

- ASES: Afterschool Program
- A-G Grants (for High School Only)
- Educator Effectiveness Block Grant
- Art and Music Block Grant

- Learning Recovery Block Grant
- Mental Health
- Prop 28 Music and Art



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- Special Education Funding

Local Funds

- LOCAL FUNDS (Measure G1, Donations & Grants)
- Rental Income (Cell Tower on 12th Street)

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). These funds are issued at a reimbursement rate, funds must be expended and applied for reimbursement quarterly.*

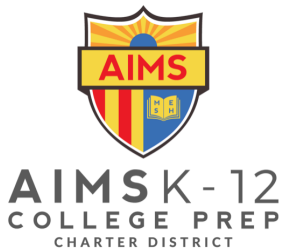
- Title I, Part A Low Income at Risk
- Professional Development (Title II)
- English Learners (Title III)
- Title VI,
- NSLP/SSO: Funding to provide meals to those students qualifying for free or reduced lunches. *(SSO (Pandemic Support) annual plan expired June 30,2022)*
- Facilities Grant *(New application filed June 2024)**
- CARES Act: ESSER Funding (1st and 2nd Round) *(Expired June 2022)*
- ESSER III (3 Year grant 21-22 thru 23-24)
- Expanded Learn Opportunity Plan *(Expired June 2024)*
- Expanded Learning Opportunity Plan -Para-professional *(Expired June 2024)*
- COVID response- In-Person Learning Grant *(Expired June 2024)*
- Extended Learning Opportunity Grant *(Expired June 2023)*
- Pre-K Grant (Planning) *(Revenue recognized in 21-22)*

**Not reflected in the 24-25 Adoption Budget*

Budget Benchmarks – Process timeline

- AIMS K-12 2024-2025 Budget Adoption: June 15,2024
- State’s 2024-2025 June Budget Adoption: June 30,2024
- 45 Day Budget Revision (not required): Mid-August
- Unaudited Actuals (2023-24 Closing): September 01,2024
- First Interim (Realignment based on July – Oct 31 Activity): December 1, 2024
- January Governors Release (Projections for 2025-2026): January 2025
- Second Interim (Realignment based on Nov 1, 2022– Jan 31, 2023)- March 1,2025
- Governors May Revise (Revision to Jan. Gov. Release): May 2025
- **2025-26 Budget Adoption – June 15, 2025**

Adoption Budget



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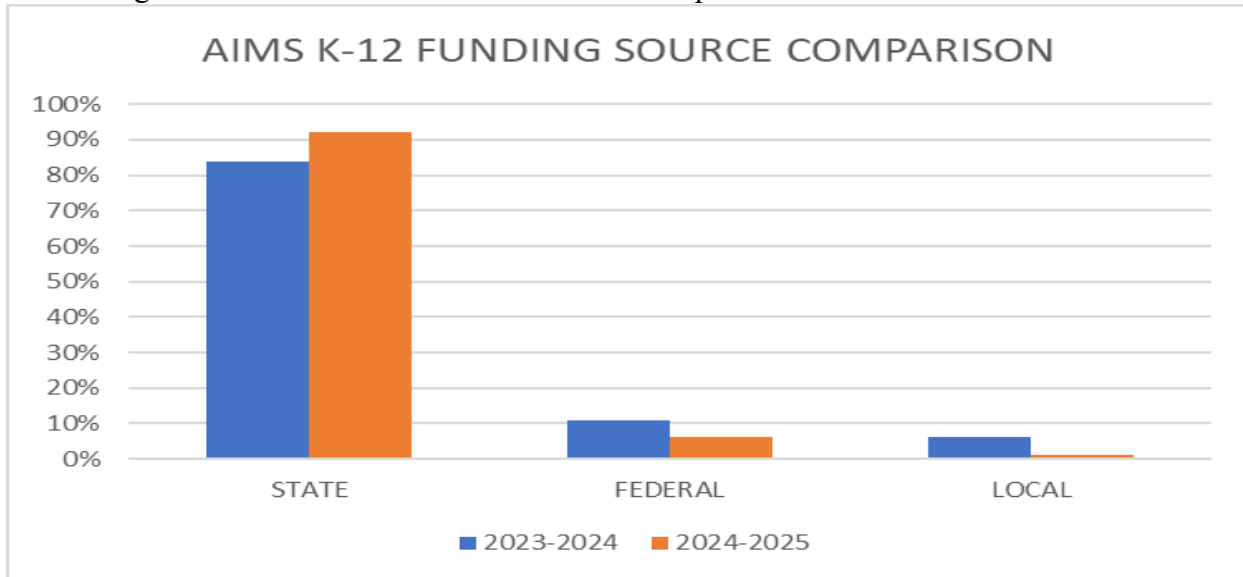
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Adopted Budget is the plan of financial operation consisting of an estimate of proposed revenue and expenditures for the upcoming fiscal year. School district budgets are adopted based on estimates of State funding. Once the State adopts their budget,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

Revenues

AIMS K12 is primarily funded by State and Federal revenues. In past years AIMS receives 84% of its revenue from State resources, 11% from Federal Resources and 6% of revenues are based on grants and/or local revenues. With the expiration of the COVID support funds the demographics' have changed. State revenues now represent 92% of AIMS budget, Federal resources generate 6% and the local resources make up the final 1% of all revenues.



EXPIRED PROGRAMS

COVID RESPONSE FUNDING:

SSO Grant:

On September 17, 2020 AIMS K12 was approved to participate in the SSO Food program and will continue through the 2021-2022 fiscal year. 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.



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ESSER I: ESSER funding was initially 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 in 2020-2021. These funds will be completely expended in the 2021-2022 school year.

ESSER II: 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. The funds are available for use beginning 2020-2021 through the 2021-2022 school year. AIMS began to expense in the 2020-2021 fiscal year and the remaining funds are allocated in the current fiscal year. These funds will be fully expended by June 30, 2022.

IN-PERSON INSTRUCTION

The In-Person Instruction grant 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. The In-Person Instruction grant is allowable for use in the 2021-22 and will be fully expended by year end.

PRE-K GRANT (Planning Year)

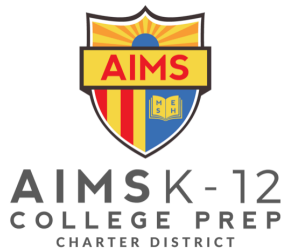
The California Pre-Kindergarten Planning and Implementation Grant Program was established as a state initiative with the goal of expanding access to classroom-based prekindergarten program at LEAs and planning for the increased number of teachers needed to fully implement Universal Prekindergarten. American Indian Public Charter II (AIPCS II) was the only school within AIMS K-12 District to qualify for the funding. Funding was received in 2021-2022.

ROBERTO FAMILY TRUST DONATION

In 2012 American Indian Public Charter (AIMS MIDDLE) and American Indian Public High School (AIMS HIGH) were named in the Roberto Family Trust each school was granted \$127,964. AIMS K-12 Board of trustees recognized these funds during 2020-2021 1st Interim. As of 2021-2022 1st Interim, the final paperwork for the release of funds have been submitted and anticipate receipt by the 2nd Interim.

EXTENDED LEARNING OPPORTUNITY GRANT (ELO)

The Extended Learning Opportunity Grant provides funding charter schools to assist with implementing a recovery program, that at a minimum provides supplemental instruction and emotional well-being. 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. An additional requirement of the use



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EXTENDED LEARNING OPPORTUNITY GRANT (ELO) cont...

of funds, is to allocate 10% of the LCFF portion of the grant to hire/rehire paraprofessionals to provide supplemental education. AIMS K-12 ELO Grant Plans were presented and approved by the Board of Trustees in May 2021 and submitted to the State and OUSD prior to the June 1, 2021 deadline. The ELO grant is allowable for use in the 2021-22 and will be fully expended by year end. These funds change distribution methods to federal reimbursement in 2021-2022, revenue is still available for reimbursement.

NEW PROGRAMS

ART & MUSIC INSTRUCTIONAL GRANT:

Funding for local educational agencies to obtain standards-aligned professional development and instructional materials in specified areas, improve school culture, develop diverse and culturally relevant book collections, and other specified uses.

LEARNING OPPORTUNITY BLOCK GRANT

The Learning Recovery Emergency Block Grant funds may be used to establish learning recovery initiatives through the 2027–28 school year that, at a minimum, support academic learning recovery and staff and pupil social and emotional well-being. Funds shall only be expended for any of the following purposes pursuant to *EC* Section 32526(c)(2):

- A. Instructional learning time for the 2022–23 through 2027–28 school years by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases or stabilizes the amount of instructional time or services provided to pupils, or decreases or stabilizes staff-to-pupil ratios, based on pupil learning needs.
- B. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports
- C. Integrating pupil supports to address other barriers to learning, and staff supports and training, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address pupil trauma and social-emotional learning, or referrals for support for family or pupil needs.
- D. Access to instruction for credit-deficient pupils to complete graduation or grade promotion requirements and to increase or improve pupils' college eligibility.
- E. Additional academic services for pupils, such as diagnostic, progress monitoring, and benchmark assessments of pupil learning.



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CONTINUED PROGRAMS

ESSER III: FINAL SPENDING SEPTEMBER 30,2024.

California Department of Education has released the new allocations for the third round of ESSER funds in which AIMS K12 has received an additional \$2,856,649. The funds are available for use beginning 2021-2022 through the 2023-2024 school year. AIMS has allocated these funds for the duration of the program, allocating 20% in 2021-22 and the remaining balance split between the 22-23 and the 23-24 fiscal years.

EXPANDED LEARNING OPPORTUNITY PROGRAM (ELOP)

The intent of the Expanded Learning Opportunities (ELO) Program is to supplement and not supplant services provided under existing ASES and 21st CCLC Elementary/Middle School programs. However, there is shared understanding that LEAs will need to build capacity this first operational year. In addition, ASES, 21st CCLC Elementary/Middle School, and the ELO Program should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance.

The funding was provided during the 2021-2022 fiscal year; the midyear allocation disbursement has eased the plan requirements for the mandates of funding. The Board Approved plan for the use of funding is not due to the state until June 2022. Funding was received in 2021-2022.

EDUCATOR EFFECTIVENESS BLOCK GRANT

Educator Effectiveness funds may be used to support the professional learning for certificated teachers, administrators, paraprofessional educators, and certificated staff. Coaching and mentoring of staff. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science. Practices and strategies that reengage pupils and lead to accelerated learning. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being. Practices to create a positive school climate. Strategies to improve inclusive practices. Instruction and education to support implementing effective language acquisition programs for English learners. Funding was received in 2021-2022.



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Revenues

REVENUES	AIMS K-12 COLLEGE PREP			
	23-24 2nd Interim	24-25 ADOPTION	Variance	%
LCFF SOURCES	\$ 16,496,536	\$ 17,288,419	\$ 791,883	4.8%
FEDERAL REVENUES	\$ 2,693,902	\$ 1,648,812	\$ (1,045,090)	-39%
OTHER STATE REVENUES	\$ 5,068,783	\$ 4,814,143	\$ (254,640)	-5%
LOCAL REVENUES	\$ 275,573	\$ 237,159	\$ (38,414)	-13.9%
TOTALS	\$ 24,534,794	\$ 23,988,533	\$ (546,261)	-2.23%

LCFF SOURCES:

2024-25 Adoption Budget: Increases to LCFF based on May Revise

FEDERAL REVENUES:

2024-25 Adoption Budget: Removal of expired funding

OTHER STATE REVENUES:

2024-25 Adoption Budget: Removal of expired funding

LOCAL REVENUES:

2024-25 Adoption Budget: Reduction in Measure G1 allocation in the Middle School Division
 2024-2025 FCMAT Adoption Budget calculator was used to for the projection for the Adopted Budget. Below highlight the changes in summary and per school:

REVENUES	AIMS MIDDLE			
	23-24 2nd Interim	24-25 ADOPTION	Variance	%
LCFF SOURCES	\$ 2,553,149	\$ 2,773,959	\$ 220,810	8.65%
FEDERAL REVENUES	\$ 434,991	\$ 215,405	\$ (219,586)	-50.48%
OTHER STATE REVENUES	\$ 884,066	\$ 801,904	\$ (82,162)	-9.29%
LOCAL REVENUES	\$ 102,933	\$ 80,859	\$ (22,074)	-21.45%
TOTALS	\$ 3,975,139	\$ 3,872,127	\$ (103,012)	



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LCFF SOURCES:

2024-25 Adoption Budget: Increases to LCFF based on May Revise

FEDERAL REVENUES:

2024-25 Adoption Budget: Removal of expired funding

OTHER STATE REVENUES:

2024-25 Adoption Budget: Removal of expired funding

LOCAL REVENUES:

2024-25 Adoption Budget: Reduction in Measure G1 allocation in the Middle School Division

REVENUES	AIPCS II/ AIMS ELEMENTARY			
	23-24 2nd Interim	24-25 ADOPTION	Variance	%
LCFF SOURCES	\$ 8,308,660	\$ 8,658,604	\$ 349,944	4.21%
FEDERAL REVENUES	\$ 1,972,102	\$ 1,080,996	\$ (891,106)	-45.19%
OTHER STATE REVENUES	\$ 2,729,197	\$ 2,854,281	\$ 125,084	4.58%
LOCAL REVENUES	\$ 167,378	\$ 153,197	\$ (14,181)	-8.47%
TOTALS	\$ 13,177,337	\$ 12,747,078	\$ (430,259.00)	

LCFF SOURCES:

2023-24 Adoption Budget: Increases to LCFF based on May Revise

FEDERAL REVENUES:

2023-24 Adoption Budget: Removal of expired funding

OTHER STATE REVENUES:

2023-24 Adoption Budget: Recognition of Learning Opportunity Block Grant

LOCAL REVENUES:

2023-24 Adoption Budget: Reduction in Measure G1 allocation in the Middle School Division



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REVENUES	AIMS HIGH SCHOOL			
	23-24 2nd Interim	24-25 ADOPTION	Variance	%
LCFF SOURCES	\$ 5,634,727	\$ 5,855,856	\$ 221,129	3.92%
FEDERAL REVENUES	\$ 286,809	\$ 352,411	\$ 65,602	22.87%
OTHER STATE REVENUES	\$ 1,455,520	\$ 1,157,958	\$ (297,562)	-20.44%
LOCAL REVENUES	\$ 5,262	\$ 3,103	\$ (2,159)	-41.03%
TOTALS	\$ 7,382,318	\$ 7,369,328	\$ (12,990)	

LCFF SOURCES:

2024-25 Adoption Budget: Increases to LCFF based on May Revise

FEDERAL REVENUES:

2024-25 Adoption Budget: Adjusted Federal calculation

OTHER STATE REVENUES:

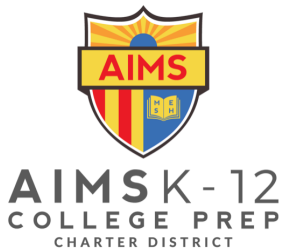
2024-25 Adoption Budget: Removal of expired funding

LOCAL REVENUES:

2024-25 Adoption Budget: Adjustment to projected revenues

Expenses

AIMS K-12 College Prep 2024-25 Adoption Budget reflects a 48% investment in Personnel expenses and 52% allocated to the operations of the organization. This investment composition increased by 2% in personnel allocation due to the restricting of Janitorial to in-house services as well as the allocation of ELOP Before and After school funding to additional personnel. The increased cost of facility operations, substitute services, insurance rates as well as other maintenance and cleaning factors continue to plague the District. The total expenses for the 2024-2025 AIMS K-12 college Prep District are projected at \$23,041,319.



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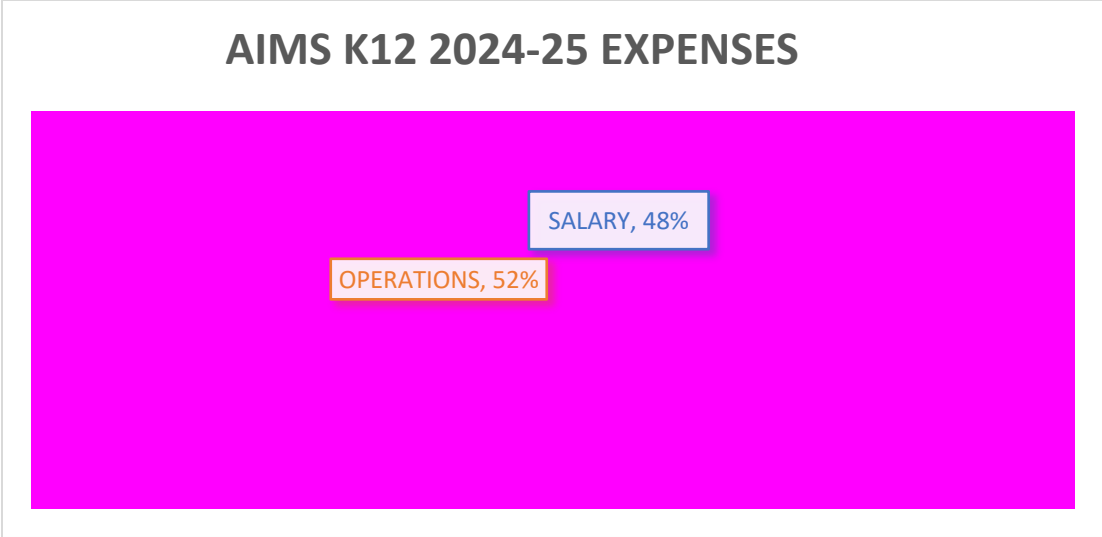
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Expense Allocation for each school is reflected below. Any changes to budget allocation are outlined as well.

EXPENSE CLASSIFICATIONS		AIMS K-12 COLLEGE PREP			NOTES
		23-24 2nd Interim	24-25 ADOPTION	Variance	
1000	Certificated Salaries	\$ 6,647,615	\$ 6,531,981	\$ (115,634)	<i>Realignment of program for 24-25</i>
2000	Classified Salaries	\$ 1,793,091	\$ 2,452,876	\$ 659,785	<i>Realignment of program for 24-25</i>
3000	Benefits	\$ 1,891,787	\$ 2,263,930	\$ 372,143	<i>Realignment of program for 24-25</i>
4000	Books and Supplies	\$ 1,712,451	\$ 2,325,532	\$ 613,081	<i>Realignment of program for 24-25</i>
5000	Services and Other Operating Expenses	\$ 9,205,690	\$ 9,024,250	\$ (181,440)	<i>Realignment of program for 24-25</i>
6000	Capital Outlay	\$ 328,351	\$ 328,351	\$ -	
7000	Other Outgoing	\$ 1,967,007	\$ 467,006	\$ (1,500,001)	<i>Obligation to OUSD SELPA met in 2024-25</i>
Total Expenses		\$ 23,545,992	\$ 23,393,926	\$ (152,066)	



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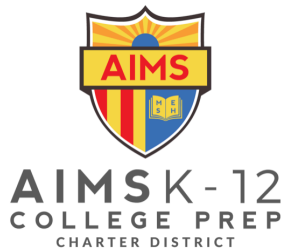
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EXPENSE CLASSIFICATIONS		AIMS MIDDLE			
		23-24 2nd Interim	24-25 ADOPTION	Variance	COMMENTS
1000	Certificated Salaries	\$ 1,061,377	\$ 1,092,468	\$ 31,091.00	Realignment of program for 24-25
2000	Classified Salaries	\$ 280,790	\$ 321,212	\$ 40,422.00	Realignment of program for 24-25
3000	Benefits	\$ 405,829	\$ 266,456	\$ (139,373.00)	Realignment of program for 24-25
4000	Books and Supplies	\$ 197,250	\$ 298,477	\$ 101,227.00	Realignment of program for 24-25
5000	Services and Other Operating Expenses	\$ 1,525,012	\$ 1,684,819	\$ 159,807.00	Realignment of program for 24-25
6000	Capital Outlay	\$ 55,267	\$ 55,267	\$ -	
7000	Other Outgoing	\$ 370,290	\$ 121,278	\$ (249,012.00)	Obligation to OUSD SELPA met in 2024-25
Total Expenses		\$ 3,895,815	\$ 3,839,977	\$ (55,838.00)	
EXPENSE CLASSIFICATIONS		AIPCS II			
		23-24 2nd Interim	24-25 ADOPTION	Variance	COMMENTS
1000	Certificated Salaries	\$ 3,833,531	\$ 3,760,435	\$ (73,096)	Realignment of program for 24-25
2000	Classified Salaries	\$ 792,351	\$ 1,142,301	\$ 349,950	Realignment of program for 24-25
3000	Benefits	\$ 785,300	\$ 1,248,178	\$ 462,878	Realignment of program for 24-25
4000	Books and Supplies	\$ 852,914	\$ 1,153,466	\$ 300,552	Realignment of program for 24-25
5000	Services and Other Operating Expenses	\$ 4,938,737	\$ 4,535,891	\$ (402,846)	Realignment of program for 24-25
6000	Capital Outlay	\$ 162,550	\$ 162,550	\$ -	
7000	Other Outgoing	\$ 1,092,764	\$ 345,728	\$ (747,036)	Obligation to OUSD SELPA met in 2024-25
Total Expenses		\$ 12,458,147	\$ 12,348,549	\$ (109,598)	
EXPENSE CLASSIFICATIONS		AIMS HIGH			
		23-24 2nd Interim	24-25 ADOPTION	Variance	COMMENTS
1000	Certificated Salaries	\$ 1,752,707	\$ 1,679,078	\$ (73,629)	Realignment of program for 24-25
2000	Classified Salaries	\$ 719,950	\$ 989,363	\$ 269,413	Realignment of program for 24-25
3000	Benefits	\$ 700,658	\$ 749,296	\$ 48,638	Realignment of program for 24-25
4000	Books and Supplies	\$ 662,287	\$ 873,589	\$ 211,302	Realignment of program for 24-25
5000	Services and Other Operating Expenses	\$ 2,741,941	\$ 2,803,540	\$ 61,599	Realignment of program for 24-25
6000	Capital Outlay	\$ 110,534	\$ 110,534	\$ -	
7000	Other Outgoing	\$ 503,953	\$ -	\$ (503,953)	Obligation to OUSD SELPA met in 2024-25
Total Expenses		\$ 7,192,030	\$ 7,205,400	\$ 13,370	



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Salaries & Benefits

Salary compensation represents 48% of expenses across all AIMS K-12 College Prep 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. AIMS K-12 covers the employee portion of all AIMS employer-based Health and Welfare options that the employee participates in. 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.

AIMS MIDDLE

Compensation for staff at AIMS College Prep Middle School, formerly known as 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). All staff, with the exception of 5 teachers are split funded between AIMS Middle and AIPCS II.

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

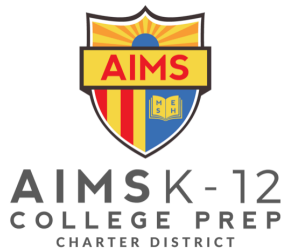
Records expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.

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



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

Other Outgo

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

Summary

For the 2024-2025 Adoption Budget, AIMS K-12 College Prep has projected \$23,988,533 in revenue and \$23,393,926 in expenses. This provides a \$594,607 surplus and represents a 3% contribution to be added to the Ending Fund Balance. Bringing the total Ending Fund Balance \$14,250,450, providing approximately 134.01 days of operation. The composition of those funds are as follows:



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REVENUES		AIMS K-12 COLLEGE PREP	
		24-25 ADOPTION	
	LCFF SOURCES	\$	17,288,419
	FEDERAL REVENUES	\$	1,648,812
	OTHER STATE REVENUES	\$	4,814,143
	LOCAL REVENUES	\$	237,159
	TOTALS	\$	23,988,533
EXPENSE CLASSIFICATIONS		24-25 ADOPTION	
1000	Certificated Salaries	\$	6,531,981
2000	Classified Salaries	\$	2,452,876
3000	Benefits	\$	2,263,930
4000	Books and Supplies	\$	2,325,532
5000	Services and Other Operating	\$	9,024,250
6000	Capital Outlay	\$	328,351
7000	Other Outgoing	\$	467,006
	Total Expenses	\$	23,393,926
	Surplus/Deficit	\$	594,607
	As a % of LCFF Revenue		3%
	Beginning Fund Balance	\$	13,655,843
	Ending Fund Balance	\$	14,250,450
	As a % of Expenditures		61%
	Daily expenditure rate (Total Expenses/220 days)	\$	106,336.03
	Days of Operation		134.01

Cash Flow Statement



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As of Adoption presentation the Month of June has not been closed. The following reflects the MAY 2024 (the last month closes as of June 15,2024). As of May 31, 2024, AIMS K-12 College Prep maintained \$15,764,386.34 in cash

American Indian Statement of Cash Flows - Indirect Method

Reporting Book:
As of Date:
Location:

ACCRUAL
05/31/2024
American Indian Model Schools-AIM

	Month Ending 07/31/2023 <small>Actual</small>	Month Ending 05/31/2024 <small>Actual</small>
Increase (Decrease) in Cash		
Cash flows from operating activities		
Net Increase/(Decrease) in Net Assets	(1,067,428.38)	78,940.99
Accounts Receivable	4,258,164.31	(777.48)
Accounts Payable	371,084.59	(222,113.22)
Other Short Term Liabilities	(587.16)	2,849.81
Accrued Liabilities	(532,274.82)	(309,770.92)
Other Assets	(138,015.47)	0.00
Cash flows from operating activities	<u>2,890,943.07</u>	<u>(450,870.82)</u>
Cash flows from investing activities	<u>9,918.56</u>	<u>0.00</u>
Cash flows from financing activities	<u>(24,051.27)</u>	<u>(19,697.00)</u>
Total Increase (Decrease) in Cash	<u>2,876,810.36</u>	<u>(470,567.82)</u>
Cash, Beginning Period	<u>12,438,106.52</u>	<u>16,234,954.16</u>
Cash, End of Period	<u>15,337,808.88</u>	<u>15,764,386.34</u>

Multi Year Reports
AIMS MIDDLE



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SACS Obj	Code Description	2024-25	2025-26	2026-27
	State	3,643,283	3,312,850	3,415,003
	Federal	215,405	218,590	222,222
	Local	80,859	80,863	80,868
Total Revenue		\$ 3,939,547	\$ 3,612,303	\$ 3,718,093
1000	Certificated Salaries	1,092,468	1,116,873	1,105,485
2000	Classified Salaries	321,212	341,316	319,071
3000	Benefits	266,456	271,854	276,514
4000	Books and Supplies	298,477	218,172	224,150
5000	Services and Other Operating Expenses	1,684,819	1,319,368	1,505,518
6000	Capital Outlay	55,267	58,212	59,807
7000	Other Outgoing	121,278	127,741	131,241
Total Expenses		\$ 3,839,978	\$ 3,453,535	\$ 3,621,786
Deficit		\$ 99,570	\$ 158,768	\$ 96,307
As a % of expenses		3%	5%	3%
Fund Balance		2,361,943	2,461,513	\$ 2,620,281
Unfunded Balance		\$ 2,461,513	\$ 2,620,281	\$ 2,716,587
As a % of Expenditures		64%	76%	75%



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AMERICAN INDIAN CHARTER SCHOOL (AIPCS II)				
SAC#	Code Description	2024-25	2025-26	2026-27
Revenue				
	State	11,512,886	11,431,399	11,304,256
	Federal	1,080,996	724,310	746,649
	Local	153,197	154,912	156,868
	Total Revenue	\$ 12,747,079	\$ 12,310,622	\$ 12,207,772
Expenses				
1000	Certificated Salaries	3,760,435	3,805,326	3,147,928
2000	Classified Salaries	1,142,301	894,550	863,730
3000	Benefits	1,248,178	1,285,623	1,342,152
4000	Books and Supplies	1,153,466	1,059,882	1,309,882
5000	Services and Other Operat	4,535,891	4,353,996	4,566,339
6000	Capital Outlay	162,550	167,426	172,449
7000	Other Outgoing	345,728	345,728	345,728
	Total Expenses	\$ 12,348,549	\$ 11,912,532	\$ 11,748,208
	Surplus / (Deficit)	\$ 398,530	\$ 398,090	\$ 459,564
	As a % of expenses	3%	3%	4%
	Beginning Fund Balance	\$ 7,626,275	\$ 8,024,805	\$ 8,422,895
	Ending Fund Balance	\$ 8,024,805	\$ 8,422,895	\$ 8,882,459
	As a % of Expenditures	65%	71%	76%



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AIMS COLLEGE PREP HIGH SCHOOL						
Budget Summary						
SAC Code Description				2024-25	2025-26	2026-27
Revenue						
		LCFF		5,855,856	5,982,848	6,167,116
		Federal		352,411	292,526	297,464
		Other State Revenue		1,157,958	662,354	590,662
		Local		3,103	3,191	3,290
		Total Revenue		\$ 7,369,328	\$ 6,940,918	\$ 7,058,532
Expenses						
	1000	Certificated Salaries		1,679,078	1,630,657	1,627,403
	2000	Classified Salaries		989,363	814,759	883,784
	3000	Benefits		749,296	676,106	679,009
	4000	Books and Supplies		873,589	555,375	572,036
	5000	Services and Other Operating Expenses		2,803,540	2,802,403	2,886,475
	6000	Capital Outlay		110,534	113,850	117,265
	7000	Other Outgoing		-	-	-
		Total Expenses		\$ 7,205,400	\$ 6,593,148	\$ 6,765,972
		Surplus / (Deficit)		\$ 163,928	\$ 347,771	\$ 292,561
		As a % of LCFF revenue		3%	6%	5%
		Beginning Fund Balance		\$ 3,667,625	\$ 3,831,553	\$ 4,179,324
		Ending Fund Balance		\$ 3,831,553	\$ 4,179,324	\$ 4,471,885
		As a % of Expenditures		53%	63%	66%



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