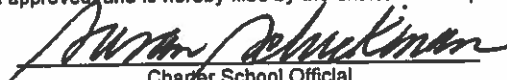


CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: American Indian Public  
(name continued) Charter School II  
CDS #: 01-61259-0114363  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0882  
Fiscal Year: 2018-19

To the entity that approved the charter school:  
 2018-19 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed:  Date: 6/19/18  
Charter School Official  
(Original signature required)

Print Name: Susan Schickman Title: Chief Business Officer

To the County Superintendent of Schools:  
 2018-19 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print Name: Minh Co Title: Accounting Manager

For additional information on the BUDGET, please contact:

For Approving Entity:

Minh Co  
Name  
Accounting Manager  
Title  
(510) 879-0132  
Telephone  
minh.co@ousd.org  
E-mail address

For Charter School:

Adrienne Barnes  
Name  
School Business Manager, CSMC  
Title  
(510) 363-0415  
Telephone  
abarnes@csmci.com  
E-mail address

2018-19 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
ACOE District Advisor

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public  
 (name continued) Charter School II  
 CDS #: 01-61259-0114363  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0882  
 Budgeting Period: 2018/19

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9600-9699)  
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
<b>1. LCFF Sources</b>					
State Aid - Current Year	8011	3,617,778.48	4,713,241.73		4,713,241.73
Education Protection Account State Aid - Current Year	8012	772,227.18	939,573.84		939,573.84
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,441,159.00	1,724,646.43		1,724,646.43
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		5,831,164.62	7,377,462.00	0.00	7,377,462.00
<b>2. Federal Revenues</b>					
Every Student Succeeds Act (Titles I - V)	8290	223,979.00		223,979.00	223,979.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220	194,340.00		231,528.52	231,528.52
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	195,448.00			0.00
Total, Federal Revenues		613,765.00	0.00	455,507.52	455,507.52
<b>3. Other State Revenues</b>					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	493,711.42	304,150.75	30,171.00	334,321.75
Total, Other State Revenues		493,711.42	304,150.75	30,171.00	334,321.75
<b>4. Other Local Revenues</b>					
All Other Local Revenues	LocalRevAO	64,655.00	59,655.00		59,655.00
Total, Local Revenues		64,655.00	59,655.00	0.00	59,655.00
<b>5. TOTAL REVENUES</b>					
<b>B. EXPENDITURES</b>					
<b>1. Certificated Salaries</b>					
Certificated Teachers' Salaries	1100	1,711,828.05	2,127,231.12	185,492.01	2,312,723.13
Certificated Pupil Support Salaries	1200	102,482.46			0.00
Certificated Supervisors' and Administrators' Salaries	1300	345,850.00	274,050.00		274,050.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		2,160,160.51	2,401,281.12	185,492.01	2,586,773.13
<b>2. Non-certificated Salaries</b>					
Non-certificated Instructional Aides' Salaries	2100	732,347.98	372,612.66		372,612.66
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	216,720.00			0.00
Clerical and Office Salaries	2400	287,268.33	192,139.79		192,139.79
Other Non-certificated Salaries	2900	41,729.21	28,032.36		28,032.36
Total, Non-certificated Salaries		1,278,063.52	592,784.81	0.00	592,784.81

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public  
(name continued) Charter School II

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					0.00
STRS	3101-3102				0.00
PERS	3201-3202	239,186.33	107,294.05		107,294.05
OASDI / Medicare / Alternative	3301-3302	263,024.14	214,855.90	14,190.14	229,046.04
Health and Welfare Benefits	3401-3402	269,073.06	403,339.81		403,339.81
Unemployment Insurance	3501-3502	57,310.94	48,255.77	2,440.20	50,695.97
Workers' Compensation Insurance	3601-3602	103,146.72	89,821.98	5,564.78	95,388.74
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902				0.00
<b>Total, Employee Benefits</b>		931,741.20	863,567.51	22,195.10	885,762.61
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	63,159.00	158,912.49		158,912.49
Books and Other Reference Materials	4200	15,811.90	21,926.96		21,926.96
Materials and Supplies	4300	123,786.00	92,658.68	46,511.00	139,169.68
Noncapitalized Equipment	4400	75,460.00	185,466.00		185,466.00
Food	4700	218,120.00	0.00	179,768.00	179,768.00
<b>Total, Books and Supplies</b>		496,338.90	458,964.13	226,279.00	685,243.13
<b>5. Services and Other Operating Expenditures</b>					0.00
Subagreements for Services	5100				0.00
Travel and Conferences	5200	70,000.00	24,263.50	23,837.00	48,100.50
Dues and Memberships	5300	4,960.00	8,157.27		8,157.27
Insurance	5400	0.00	40,951.98		40,951.98
Operations and Housekeeping Services	5500	195,411.79	192,988.75		192,988.75
Rentals, Leases, Repairs, and Noncap. Improvements	5600	79,071.00	192,750.97		192,750.97
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	562,128.45	1,662,685.97	40,000.00	1,702,865.97
Communications	5900		12,733.00		12,733.00
<b>Total, Services and Other Operating Expenditures</b>		911,571.24	2,134,531.44	63,837.00	2,198,368.44
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					0.00
Land and Improvements of Land	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
Depreciation Expense (for full accrual basis only)	6900	240,459.33	240,459.33		240,459.33
<b>Total, Capital Outlay</b>		240,459.33	240,459.33	0.00	240,459.33
<b>7. Other Outgo</b>					0.00
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	565,704.00	673,956.00		673,956.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438	294,761.98	247,911.50		247,911.50
Principal	7439				0.00
<b>Total, Other Outgo</b>		860,465.98	921,867.50	0.00	921,867.50
<b>8. TOTAL EXPENDITURES</b>					
		6,878,798.69	7,813,455.84	497,803.11	8,111,258.95
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		124,497.36	127,811.91	(12,124.58)	115,687.32

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: American Indian Public  
(name continued) Charter School II

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(12,124.59)	12,124.59	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(12,124.59)	12,124.59	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		124,497.36	115,667.32	(0.00)	115,667.32
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	3,772,188.33	3,900,763.36		3,900,763.36
b. Adjustments/Restatements to Beginning Balance	9793, 9795	4,077.67			0.00
c. Adjusted Beginning Balance		3,776,266.00	3,900,763.36	0.00	3,900,763.36
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,900,763.36	4,016,450.68	(0.00)	4,016,450.68
<b>Components of Ending Fund Balance</b>					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9780				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	208,363.96	243,337.77		243,337.77
Unassigned / Unappropriated Amount	9790	3,694,399.40	3,773,112.92	(0.00)	3,773,112.91

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: American Indian Public  
 (name continued) Charter School II  
 CDS #: 01-61259-0114363  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0882  
 Fiscal Year: 2018/19

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7436, 9400-9499, and 9650-9659)  
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7436, and 7439)

Description	Object Code	FY 2018/19		Totals for 2018/20	Totals for 2020/21
		Unrestricted	Restricted		
<b>A. REVENUES</b>					
<b>1. LCFF Sources</b>					
State Aid - Current Year	8011	4,713,241.73	0.00	4,713,241.73	5,017,577.11
Education Protection Account State Aid - Current Year	8012	939,573.84	0.00	939,573.84	951,744.48
State Aid - Prior Years	8018	0.00	0.00	0.00	
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,724,646.43	0.00	1,724,646.43	1,746,986.41
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	
<b>Total, LCFF Sources</b>		<b>7,377,462.00</b>	<b>0.00</b>	<b>7,377,462.00</b>	<b>7,716,308.00</b>
<b>2. Federal Revenues</b>					
Every Student Succeeds Act (Titles I - V)	8290	0.00	223,979.00	223,979.00	223,979.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	
Child Nutrition - Federal	8220	0.00	231,528.52	231,528.52	234,527.59
Donated Food Commodities	8221	0.00	0.00	0.00	
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	
<b>Total, Federal Revenues</b>		<b>0.00</b>	<b>455,507.52</b>	<b>455,507.52</b>	<b>458,506.59</b>
<b>3. Other State Revenues</b>					
Special Education - State	StateRevSE	0.00	0.00	0.00	
All Other State Revenues	StateRevAO	304,150.75	30,171.00	334,321.75	169,396.53
<b>Total, Other State Revenues</b>		<b>304,150.75</b>	<b>30,171.00</b>	<b>334,321.75</b>	<b>171,278.33</b>
<b>4. Other Local Revenues</b>					
All Other Local Revenues	LocalRevAO	59,655.00	0.00	59,655.00	59,655.00
<b>Total, Local Revenues</b>		<b>59,655.00</b>	<b>0.00</b>	<b>59,655.00</b>	<b>59,655.00</b>
<b>5. TOTAL REVENUES</b>		<b>7,741,267.75</b>	<b>485,678.52</b>	<b>8,226,946.27</b>	<b>8,618,225.92</b>
<b>B. EXPENDITURES</b>					
<b>1. Certificated Salaries</b>					
Certificated Teachers' Salaries	1100	2,127,231.12	185,492.01	2,312,723.13	2,370,541.21
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	
Certificated Supervisors' and Administrators' Salaries	1300	274,050.00	0.00	274,050.00	280,901.25
Other Certificated Salaries	1900	0.00	0.00	0.00	287,923.78
<b>Total, Certificated Salaries</b>		<b>2,401,281.12</b>	<b>185,492.01</b>	<b>2,586,773.13</b>	<b>2,651,442.46</b>
<b>2. Non-certificated Salaries</b>					
Non-certificated Instructional Aides' Salaries	2100	372,812.66	0.00	372,812.66	381,927.98
Non-certificated Support Salaries	2200	0.00	0.00	0.00	
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	
Clerical and Office Salaries	2400	192,139.79	0.00	192,139.79	186,843.28
Other Non-certificated Salaries	2900	28,032.36	0.00	28,032.36	29,451.50
<b>Total, Non-certificated Salaries</b>		<b>592,784.81</b>	<b>0.00</b>	<b>592,784.81</b>	<b>607,604.43</b>

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: American Indian Public  
(name continued) Charter School II

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	107,294.05	0.00	107,294.05	126,381.72	148,225.10
OASDI / Medicare / Alternative	3301-3302	214,855.90	14,190.14	229,046.04	249,317.09	255,550.01
Health and Welfare Benefits	3401-3402	403,339.81	0.00	403,339.81	428,029.81	468,922.63
Unemployment Insurance	3501-3502	48,255.77	2,440.20	50,695.97	50,695.97	50,695.97
Workers' Compensation Insurance	3601-3602	89,821.98	5,564.76	95,386.74	97,771.41	100,215.69
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		863,567.51	22,195.10	885,762.61	952,194.80	1,023,609.41
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	158,912.49	0.00	158,912.49	125,000.00	100,000.00
Books and Other Reference Materials	4200	21,928.96	0.00	21,928.96	22,663.71	23,395.74
Materials and Supplies	4300	92,658.68	46,511.00	139,169.68	143,845.78	148,492.00
Noncapitalized Equipment	4400	185,466.00	0.00	185,466.00	145,938.00	95,938.00
Food	4700	0.00	179,768.00	179,768.00	185,808.20	191,809.81
Total, Books and Supplies		458,966.13	228,279.00	685,243.13	623,255.69	559,636.55
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	24,263.50	23,837.00	48,100.50	49,716.68	51,322.53
Dues and Memberships	5300	8,157.27	0.00	8,157.27	8,431.35	8,703.69
Insurance	5400	40,951.98	0.00	40,951.98	42,327.97	43,695.16
Operations and Housekeeping Services	5500	192,988.75	0.00	192,988.75	199,473.17	205,916.16
Rentals, Leases, Repairs, and Noncap. Improvements	5600	192,750.97	0.00	192,750.97	201,197.30	209,928.33
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,662,685.97	40,000.00	1,702,685.97	1,749,748.63	1,802,540.77
Communications	5900	12,733.00	0.00	12,733.00	13,160.83	13,585.92
Total, Services and Other Operating Expenditures		2,134,531.44	63,837.00	2,198,368.44	2,264,055.93	2,335,692.56
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	240,459.33	0.00	240,459.33	240,459.33	240,459.33
Total, Capital Outlay		240,459.33	0.00	240,459.33	240,459.33	240,459.33
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	673,958.00	0.00	673,958.00	682,686.00	682,686.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	247,911.50	0.00	247,911.50	247,911.50	247,911.50
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		921,867.50	0.00	921,867.50	930,597.50	930,597.50
<b>8. TOTAL EXPENDITURES</b>		7,613,455.84	497,803.11	8,111,258.95	8,269,610.14	8,430,517.41
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		127,811.91	(12,124.59)	115,687.32	134,255.99	187,708.52

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: American Indian Public  
(name continued) Charter School II

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(12,124.59)	12,124.59	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(12,124.59)	12,124.59	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		115,687.32	(0.00)	115,687.32	134,255.99	167,708.52
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	3,900,763.36	0.00	3,900,763.36	4,016,450.68	4,150,706.67
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		3,900,763.36	0.00	3,900,763.36	4,016,450.68	4,150,706.67
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,016,450.68	(0.00)	4,016,450.68	4,150,706.67	4,338,415.19
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00		
Stores	9712	0.00	0.00	0.00		
Prepaid Expenditures	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted						
	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		
Other Commitments	9760	0.00		0.00		
d. Assigned						
Other Assignments	9780	0.00		0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	243,337.77	0.00	243,337.77	248,088.30	252,815.52
Undesignated / Unappropriated Amount	9790	3,773,112.92	(0.00)	3,773,112.91	3,902,618.37	4,085,499.66