


CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: American Indian Public Charter School
(name continued) _____
CDS #: 01-61259-6113807
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0106
Fiscal Year: 2018-19

To the entity that approved the charter school:
(x) 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:
(x) 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

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(x) 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: _____
Charter School Official
(Original signature required)
Print Name: Maya Woods-Cadiz Title: Superintendent

To the County Superintendent of Schools:
(x) 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@csinci.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 Charter School
(name continued) _____

CDS #: 01-61259-8113807

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0106

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 9660-9669)
- 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.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	796,210.88	913,829.66		913,829.66
Education Protection Account State Aid - Current Year	8012	175,910.19	188,266.32		188,266.32
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	323,318.17	341,802.02		341,802.02
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		1,295,439.24	1,443,898.00	0.00	1,443,898.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	62,325.00		62,325.00	62,325.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220	42,660.00		42,660.00	42,660.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	103,494.00			0.00
Total, Federal Revenues		208,479.00	0.00	104,985.00	104,985.00
3. Other State Revenues					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	297,987.34	72,212.04		72,212.04
Total, Other State Revenues		297,987.34	72,212.04	0.00	72,212.04
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	13,095.00	34,909.00		34,909.00
Total, Local Revenues		13,095.00	34,909.00	0.00	34,909.00
5. TOTAL REVENUES		1,815,000.58	1,551,019.04	104,985.00	1,656,004.04
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	374,720.64	442,171.07	57,580.00	499,751.07
Certificated Pupil Support Salaries	1200	32,540.91			0.00
Certificated Supervisors' and Administrators' Salaries	1300	76,300.00	40,950.00		40,950.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		483,561.55	483,121.07	57,580.00	540,701.07
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	101,938.05	53,866.31		53,866.31
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	50,310.00			0.00
Clerical and Office Salaries	2400	60,086.06	48,384.13		48,384.13
Other Non-certificated Salaries	2900	4,327.24	18,034.80		18,034.80
Total, Non-certificated Salaries		216,661.35	120,285.24	0.00	120,285.24

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202	46,007.52	21,771.63		21,771.63
OASDI / Medicare / Alternative	3301-3302	53,587.05	41,755.75	4,404.83	46,160.58
Health and Welfare Benefits	3401-3402	58,682.70	90,202.66		90,202.66
Unemployment Insurance	3501-3502	12,221.34	9,105.20	813.40	9,918.60
Workers' Compensation Insurance	3601-3602	21,008.69	18,102.20	1,727.39	19,829.59
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902				0.00
Total, Employee Benefits		191,485.29	180,937.44	6,945.62	187,883.06
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	24,000.00	9,728.63		9,728.63
Books and Other Reference Materials	4200	3,491.46	6,552.00		6,552.00
Materials and Supplies	4300	35,280.00	24,140.71	9,038.76	33,179.47
Noncapitalized Equipment	4400	9,035.17	29,122.00		29,122.00
Food	4700	47,880.00	0.00	52,668.00	52,668.00
Total, Books and Supplies		119,686.63	69,543.34	61,708.76	131,250.10
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	17,074.00	12,788.00		12,788.00
Dues and Memberships	5300	1,588.00	1,746.82		1,746.82
Insurance	5400	0.00	11,774.00		11,774.00
Operations and Housekeeping Services	5500	48,658.84	25,574.59		25,574.59
Rentals, Leases, Repairs, and Noncap. Improvements	5600	17,885.43	23,845.80		23,845.80
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	262,637.28	319,445.64		319,445.64
Communications	5900		1,500.00		1,500.00
Total, Services and Other Operating Expenditures		347,823.34	396,654.85	0.00	396,654.85
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
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	38,839.00	38,839.00		38,839.00
Total, Capital Outlay		38,839.00	38,839.00	0.00	38,839.00
7. Other Outgo					
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	127,458.00	133,569.00		133,569.00
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	150,331.00	106,821.40		106,821.40
Principal	7439				0.00
Total, Other Outgo		277,789.00	240,390.40	0.00	240,390.40
8. TOTAL EXPENDITURES		1,675,828.16	1,529,771.34	126,232.38	1,656,003.72
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		139,174.42	21,247.70	(21,247.38)	0.32

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
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		(21,247.38)	21,247.38	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(21,247.38)	21,247.38	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		139,174.42	0.32	(0.00)	0.32
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	675,666.72	822,711.42		822,711.42
b. Adjustments/Restatements to Beginning Balance	9793, 9795	7,870.28			0.00
c. Adjusted Beginning Balance		683,537.00	822,711.42	0.00	822,711.42
2. Ending Fund Balance, June 30 (E + F.1.c.)		822,711.42	822,711.74	(0.00)	822,711.74
Components of Ending Fund Balance					
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	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	50,274.78	49,680.11		49,680.11
Unassigned / Unappropriated Amount	9790	772,436.63	773,031.63	(0.00)	773,031.63

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

Charter School Name: American Indian Public Charter School
 (name continued) _____
 CDS #: 01-61259-6113807
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0106
 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, 7438, 9400-9499, and 9680-9689)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	913,829.66	0.00	913,829.66	1,048,660.98	1,131,006.10
Education Protection Account State Aid - Current Year	8012	188,266.32	0.00	188,266.32	206,724.00	214,109.88
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	341,802.02	0.00	341,802.02	375,312.02	388,716.02
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		1,443,898.00	0.00	1,443,898.00	1,628,697.00	1,733,829.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	62,325.00	62,325.00	62,325.00	62,325.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	42,660.00	42,660.00	42,660.00	42,660.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	104,985.00	104,985.00	104,985.00	104,985.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	72,212.04	0.00	72,212.04	31,151.26	34,205.30
Total, Other State Revenues		72,212.04	0.00	72,212.04	31,151.26	34,205.30
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	34,909.00	0.00	34,909.00	34,909.00	34,909.00
Total, Local Revenues		34,909.00	0.00	34,909.00	34,909.00	34,909.00
5. TOTAL REVENUES						
		1,551,019.04	104,985.00	1,656,004.04	1,799,742.26	1,907,928.30
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	442,171.07	57,580.00	499,751.07	512,244.85	525,050.97
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	40,950.00	0.00	40,950.00	41,973.75	43,023.09
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		483,121.07	57,580.00	540,701.07	554,218.60	568,074.06
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	53,866.31	0.00	53,866.31	55,212.97	56,593.29
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	48,384.13	0.00	48,384.13	49,593.73	50,833.58
Other Non-certificated Salaries	2900	18,034.80	0.00	18,034.80	18,485.67	18,947.81
Total, Non-certificated Salaries		120,285.24	0.00	120,285.24	123,292.37	126,374.68

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

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

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	21,771.63	0.00	21,771.63	25,644.81	30,077.17
OASDI / Medicare / Alternative	3301-3302	41,755.75	4,404.83	46,160.58	51,829.59	53,125.33
Health and Welfare Benefits	3401-3402	90,202.66	0.00	90,202.66	94,255.96	103,167.80
Unemployment Insurance	3501-3502	9,105.20	813.40	9,918.60	9,918.60	9,918.60
Workers' Compensation Insurance	3601-3602	18,102.20	1,727.39	19,829.59	20,325.33	20,833.46
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		180,937.44	6,945.62	187,883.06	201,974.29	217,122.37
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,728.63	0.00	9,728.63	10,055.51	10,380.31
Books and Other Reference Materials	4200	6,552.00	0.00	6,552.00	6,772.15	6,990.89
Materials and Supplies	4300	24,140.71	9,038.76	33,179.47	34,294.30	35,402.01
Noncapitalized Equipment	4400	29,122.00	0.00	29,122.00	30,100.50	31,072.75
Food	4700	0.00	52,668.00	52,668.00	54,437.84	58,195.98
Total, Books and Supplies		69,543.34	61,706.76	131,250.10	135,660.10	140,041.92
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	12,768.00	0.00	12,768.00	13,197.00	13,623.27
Dues and Memberships	5300	1,746.82	0.00	1,746.82	1,805.51	1,863.83
Insurance	5400	11,774.00	0.00	11,774.00	12,169.61	12,562.68
Operations and Housekeeping Services	5500	25,574.59	0.00	25,574.59	26,433.90	27,287.71
Rentals, Leases, Repairs, and Noncap. Improvements	5600	23,845.80	0.00	23,845.80	24,647.02	25,443.12
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	319,445.64	0.00	319,445.64	330,563.36	341,121.90
Communications	5900	1,500.00	0.00	1,500.00	1,550.40	1,600.48
Total, Services and Other Operating Expenditures		396,654.85	0.00	396,654.85	410,386.80	423,502.99
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
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	38,839.00	0.00	38,839.00	38,839.00	38,839.00
Total, Capital Outlay		38,839.00	0.00	38,839.00	38,839.00	38,839.00
7. Other Outgo						
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	133,569.00	0.00	133,569.00	146,684.00	151,902.00
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	106,821.40	0.00	106,821.40	106,821.40	106,821.40
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		240,390.40	0.00	240,390.40	253,485.40	258,723.40
8. TOTAL EXPENDITURES		1,629,771.34	128,232.38	1,658,003.72	1,717,836.56	1,772,678.42
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		21,247.70	(21,247.38)	0.32	81,905.70	135,249.88

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

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

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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	(21,247.38)	21,247.38	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(21,247.38)	21,247.38	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		0.32	(0.00)	0.32	81,905.70	135,249.88
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	822,711.42	0.00	822,711.42	822,711.74	904,617.44
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		822,711.42	0.00	822,711.42	822,711.74	904,617.44
2. Ending Fund Balance, June 30 (E + F.1.c.)		822,711.74	(0.00)	822,711.74	904,617.44	1,039,867.32
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	49,680.11	0.00	49,680.11	51,535.10	53,180.35
Undesignated / Unappropriated Amount	9790	773,031.63	(0.00)	773,031.63	853,082.34	986,686.97