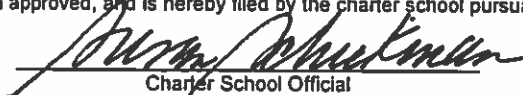


CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: American Indian Public
(name continued) Charter High School
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
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@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
 (name continued) Charter High School
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 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	2,428,380.95	2,866,784.08		2,866,784.08
Education Protection Account State Aid - Current Year	8012	497,667.96	578,173.92		578,173.92
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	789,660.00	897,053.02		897,053.02
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		3,713,708.91	4,442,011.00	0.00	4,442,011.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	119,108.00		119,108.00	119,108.00
Special Education - Federal	8181, 8182				0.00
Child Nutrition - Federal	8220				0.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	28,787.25			0.00
Total, Federal Revenues		147,893.25	0.00	119,108.00	119,108.00
3. Other State Revenues					
Special Education - State	StateRevSE				0.00
All Other State Revenues	StateRevAO	97,987.67	167,589.92	16,435.14	184,005.08
Total, Other State Revenues		97,987.67	167,589.92	16,435.14	184,005.08
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	35,940.75	0.00	0.00	0.00
Total, Local Revenues		35,940.75	0.00	0.00	0.00
6. TOTAL REVENUES		3,995,530.58	4,609,580.92	135,541.14	4,745,122.08
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	1,012,308.60	914,007.17	61,479.50	975,486.67
Certificated Pupil Support Salaries	1200	56,731.38			0.00
Certificated Supervisors' and Administrators' Salaries	1300	257,850.00	280,000.00		280,000.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		1,326,887.98	1,194,007.17	61,479.50	1,255,486.67
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	178,370.17	95,573.52	53,223.54	148,797.05
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	119,970.00			0.00
Clerical and Office Salaries	2400	205,752.65	200,121.58		200,121.58
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		502,092.82	295,695.10	53,223.54	348,918.63

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					0.00
STRS	3101-3102				0.00
PERS	3201-3202	104,128.89	53,520.81	9,633.46	63,154.27
OASDI / Medicare / Alternative	3301-3302	139,917.03	113,962.22	8,774.78	122,737.01
Health and Welfare Benefits	3401-3402	135,502.01	229,615.93		229,615.93
Unemployment Insurance	3501-3502	27,046.36	24,077.45	1,626.80	25,704.25
Workers' Compensation Insurance	3601-3602	54,729.02	44,691.07	3,441.09	48,132.16
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902				0.00
Total, Employee Benefits		481,323.32	465,667.48	23,476.13	489,343.62
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	295,000.00	50,000.00		50,000.00
Books and Other Reference Materials	4200	17,500.00	18,058.00		18,058.00
Materials and Supplies	4300	145,561.58	137,192.04	18,489.14	155,681.18
Noncapitalized Equipment	4400	165,000.00	171,528.00		171,528.00
Food	4700		0.00	131,100.00	131,100.00
Total, Books and Supplies		623,061.58	376,778.04	149,589.14	526,367.18
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	59,000.00	61,124.00		61,124.00
Dues and Memberships	5300	2,344.00	4,680.82		4,680.82
Insurance	5400	0.00	15,807.67		15,807.67
Operations and Housekeeping Services	5500	55,589.69	58,368.88		58,368.88
Rentals, Leases, Repairs, and Noncap. Improvements	5600	210,348.40	210,459.80		210,459.80
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	414,321.84	948,651.91		948,651.91
Communications	5900		4,700.00		4,700.00
Total, Services and Other Operating Expenditures		741,601.93	1,303,793.08	0.00	1,303,793.08
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		250,000.00		250,000.00
Total, Capital Outlay		0.00	250,000.00	0.00	250,000.00
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	308,158.83	368,077.50		368,077.50
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				0.00
Principal	7439				0.00
Total, Other Outgo		308,158.83	368,077.50	0.00	368,077.50
8. TOTAL EXPENDITURES		3,983,126.43	4,254,218.37	287,768.31	4,541,986.67
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		32,404.15	355,362.58	(152,227.17)	203,135.39

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					0.00
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		(152,227.17)	152,227.17	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(152,227.17)	152,227.17	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		32,404.15	203,135.39	0.00	203,135.39
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	642,043.27	701,981.15		701,981.15
b. Adjustments/Restatements to Beginning Balance	9793, 9795	27,533.73			0.00
c. Adjusted Beginning Balance		669,577.00	701,981.15	0.00	701,981.15
2. Ending Fund Balance, June 30 (E + F.1.c.)		701,981.15	905,116.54	0.00	905,116.54
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	116,893.79	136,259.60		136,259.60
Unassigned / Unappropriated Amount	8790	583,087.35	768,856.94	0.00	768,856.94

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

Charter School Name: American Indian Public
 (name continued) Charter High School
 CDS #: 01-81259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 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 0900, 7438, 8400-8488, and 8660-8668)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 8100-8170, 8200-8500, 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	2,966,784.06	0.00	2,966,784.06	3,834,479.46	4,622,775.27
Education Protection Account State Aid - Current Year	8012	578,173.92	0.00	578,173.92	712,512.00	819,388.80
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	897,053.02	0.00	897,053.02	1,105,482.54	1,271,304.93
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		4,442,011.00	0.00	4,442,011.00	5,652,474.00	6,713,469.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	119,106.00	119,106.00	119,106.00	119,106.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	0.00	0.00		
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	119,106.00	119,106.00	119,106.00	119,106.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	167,569.92	16,435.14	184,005.06	92,467.30	113,952.00
Total, Other State Revenues		167,569.92	16,435.14	184,005.06	92,467.30	113,952.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00	0.00	0.00
Total, Local Revenues		0.00	0.00	0.00	0.00	0.00
5. TOTAL REVENUES		4,609,580.92	135,541.14	4,745,122.06	5,864,047.30	6,846,527.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	914,007.17	61,479.50	975,486.67	999,873.84	1,024,870.68
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	280,000.00	0.00	280,000.00	287,000.00	294,175.00
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,194,007.17	61,479.50	1,255,486.67	1,286,873.84	1,319,045.68
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	95,573.52	53,223.54	148,797.05	152,516.98	156,329.90
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	200,121.58	0.00	200,121.58	205,124.62	210,252.73
Other Non-certificated Salaries	2800	0.00	0.00	0.00		
Total, Non-certificated Salaries		295,695.10	53,223.54	348,918.63	357,641.60	366,582.64

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

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

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
3. Employee Benefits				0.00		
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	53,520.81	9,633.48	63,154.27	74,389.45	87,246.67
OASDI / Medicare / Alternative Health and Welfare Benefits	3301-3302	113,992.22	8,774.78	122,737.01	125,805.43	128,950.57
Unemployment Insurance	3401-3402	229,615.93	0.00	229,615.93	250,809.79	273,027.39
Workers' Compensation Insurance	3501-3502	24,077.45	1,626.60	25,704.25	25,704.25	25,704.25
OPEB, Allocated	3601-3602	44,691.07	3,441.09	48,132.16	48,335.46	50,568.85
OPEB, Active Employees	3701-3702	0.00	0.00	0.00		
Other Employee Benefits	3751-3752	0.00	0.00	0.00		
Total, Employee Benefits	3901-3902	0.00	0.00	0.00		
		465,867.48	23,476.13	489,343.62	526,044.38	565,497.72
4. Books and Supplies				50,000.00	51,700.00	53,354.40
Approved Textbooks and Core Curricula Materials	4100	50,000.00	0.00	50,000.00	18,671.97	19,269.48
Books and Other Reference Materials	4200	18,058.00	0.00	18,058.00	160,974.34	168,125.52
Materials and Supplies	4300	137,192.04	18,489.14	155,681.18	177,359.95	183,035.47
Noncapitalized Equipment	4400	171,528.00	0.00	171,528.00	135,557.40	139,895.24
Food	4700	0.00	131,100.00	131,100.00	544,263.66	561,680.10
Total, Books and Supplies		376,778.04	149,589.14	526,367.18		
5. Services and Other Operating Expenditures				0.00		
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	61,124.00	0.00	61,124.00	63,202.22	65,224.89
Dues and Memberships	5300	4,680.82	0.00	4,680.82	4,839.97	4,984.85
Insurance	5400	15,807.67	0.00	15,807.67	16,345.13	16,868.17
Operations and Housekeeping Services	5500	58,368.88	0.00	58,368.88	60,353.42	62,284.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	210,459.80	0.00	210,459.80	220,367.27	230,669.64
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	948,651.91	0.00	948,651.91	983,926.86	1,024,550.92
Communications	5900	4,700.00	0.00	4,700.00	4,859.80	5,015.31
Total, Services and Other Operating Expenditures		1,303,793.08	0.00	1,303,793.08	1,353,894.67	1,409,608.31
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)				0.00		
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	250,000.00	0.00	250,000.00	450,000.00	472,500.00
Total, Capital Outlay		250,000.00	0.00	250,000.00	450,000.00	472,500.00
7. Other Outgo				0.00		
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	368,077.50	0.00	368,077.50	475,200.00	546,480.00
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	0.00	0.00	0.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		368,077.50	0.00	368,077.50	475,200.00	546,480.00
8. TOTAL EXPENDITURES		4,254,218.37	287,768.31	4,541,986.67	4,993,918.14	5,241,394.45
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		355,362.56	(152,227.17)	203,135.39	870,129.16	1,705,132.55

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

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

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	(152,227.17)	152,227.17	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(152,227.17)	152,227.17	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		203,135.39	0.00	203,135.39	870,129.16	1,705,132.55
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	701,981.15	0.00	701,981.15	905,116.54	1,775,245.69
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		701,981.15	0.00	701,981.15	905,116.54	1,775,245.69
2. Ending Fund Balance, June 30 (E + F.1.c.)		905,116.54	0.00	905,116.54	1,775,245.89	3,480,378.25
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	136,259.60	0.00	136,259.60	149,817.54	157,241.83
Undesignated / Unappropriated Amount	9790	768,856.94	0.00	768,856.94	1,625,428.15	3,323,136.41