

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification**

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

(x) To the entity that approved the charter school:
2018/19 CHARTER SCHOOL FIRST INTERIM 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

(x) To the County Superintendent of Schools:
2018/19 CHARTER SCHOOL FIRST INTERIM 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 First Interim Report, please contact:

<u>For Approving Entity:</u> <u>Minh Co</u> Name <u>Accounting Manager</u> Title <u>510-879-0132</u> Phone <u>minh.co@ousd.org</u> E-mail	<u>For Charter School:</u> <u>Adrienne Barnes</u> Name <u>CSMC School Business Manager</u> Title <u>(510) 363-0415</u> Phone <u>abarnes@csmci.com</u> E-mail
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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

ACOE District Advisor Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: American Indian Public
(continued) Charter School
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 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	913,829.66		913,829.66	164,012.00		164,012.00	928,073.05		928,073.05
Education Protection Account State Aid - Current Year	8012	188,266.32		188,266.32	53,198.00		53,198.00	207,567.00		207,567.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	341,802.02		341,802.02	98,641.00		98,641.00	350,363.95		350,363.95
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		1,443,898.00		1,443,898.00	315,851.00		315,851.00	1,486,004.00		1,486,004.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		62,325.00	62,325.00			-	54,100.00		54,100.00
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220		42,660.00	42,660.00			-	42,660.00		42,660.00
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299			-		8,624.00	8,624.00	109,500.00		109,500.00
Total, Federal Revenues			104,985.00	104,985.00		8,624.00	8,624.00	206,260.00		206,260.00
3. Other State Revenues										
Special Education - State	StateRevSE			-			-			-
All Other State Revenues	StateRevAO	72,212.04		72,212.04			-	50,032.27	7,505.86	57,538.13
Total, Other State Revenues		72,212.04		72,212.04			-	50,032.27	7,505.86	57,538.13
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	34,909.00		34,909.00	5,350.18		5,350.18	34,909.00		34,909.00
Total, Local Revenues		34,909.00		34,909.00	5,350.18		5,350.18	34,909.00		34,909.00
5. TOTAL REVENUES		1,551,019.04	104,985.00	1,656,004.04	321,201.18	8,624.00	329,825.18	1,570,945.27	213,765.86	1,784,711.13
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	442,171.07	57,580.00	499,751.07	75,080.68	2,891.20	77,971.88	395,828.84		395,828.84
Certificated Pupil Support Salaries	1200			-	3,667.17		3,667.17	21,450.00		21,450.00
Certificated Supervisors' and Administrators' Salaries	1300	40,950.00		40,950.00	12,108.16		12,108.16	48,000.04		48,000.04
Other Certificated Salaries	1900			-			-			-
Total, Certificated Salaries		483,121.07	57,580.00	540,701.07	90,856.01	2,891.20	93,747.21	465,278.88		465,278.88
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	53,866.31		53,866.31	56,157.85		56,157.85	\$50,238.54	\$14,392.95	64,631.49
Non-certificated Support Salaries	2200			-			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300			-	12,406.48		12,406.48			-
Clerical and Office Salaries	2400	48,384.13		48,384.13	67,645.19		67,645.19	18,150.00		18,150.00
Other Non-certificated Salaries	2900	18,034.80		18,034.80	3,568.38		3,568.38	36,500.00		36,500.00
Total, Non-certificated Salaries		120,285.24		120,285.24	139,777.90		139,777.90	104,888.54	14,392.95	119,281.49
3. Employee Benefits										
STRS	3101-3102			-			-			-
PERS	3201-3202	21,771.63		21,771.63	18,485.31		18,485.31	18,785.23	2,599.65	21,384.88
OASDI / Medicare / Alternative	3301-3302	41,755.75	4,404.83	46,160.58	17,240.37	212.03	17,452.40	43,617.81	1,101.06	44,718.87
Health and Welfare Benefits	3401-3402	90,202.66		90,202.66	22,346.15		22,346.15	49,961.35	1,846.28	51,807.64
Unemployment Insurance	3501-3502	9,105.20	813.40	9,918.60	3,849.43		3,849.43	10,574.20	268.42	10,842.62
Workers' Compensation Insurance	3601-3602	18,102.20	1,727.39	19,829.59	4,185.88		4,185.88	17,105.02	431.79	17,536.81
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-	264.57		264.57			-
Total, Employee Benefits		180,937.44	6,945.62	187,883.06	66,371.71	212.03	66,583.74	140,043.61	6,247.21	146,290.82
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	9,728.63		9,728.63	19,122.96		19,122.96	9,728.63		9,728.63
Books and Other Reference Materials	4200	6,552.00		6,552.00	27.63		27.63	6,552.00		6,552.00
Materials and Supplies	4300	24,140.71	9,038.76	33,179.47	20,567.21		20,567.21	5,466.17	27,713.30	33,179.47
Noncapitalized Equipment	4400	29,122.00		29,122.00	36,474.49		36,474.49	29,122.00		29,122.00
Food	4700		52,668.00	52,668.00		4,227.97	4,227.97		52,668.00	52,668.00
Total, Books and Supplies		69,543.34	61,706.76	131,250.10	76,192.29	4,227.97	80,420.26	50,868.80	80,381.30	131,250.10
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	12,768.00		12,768.00	3,831.47		3,831.47	6,845.00	5,923.00	12,768.00
Dues and Memberships	5300	1,746.82		1,746.82	102.00		102.00	1,746.82		1,746.82
Insurance	5400	11,774.00		11,774.00			-	11,774.00		11,774.00
Operations and Housekeeping Services	5500	25,574.59		25,574.59	18,832.20		18,832.20	25,574.59		25,574.59
Rentals, Leases, Repairs, and Noncap. Improvements	5600	23,845.80		23,845.80	13,166.34		13,166.34	23,845.80		23,845.80
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	319,445.64		319,445.64	31,185.88		31,185.88	329,866.70		329,866.70
Communications	5900	1,500.00		1,500.00	129.48		129.48	1,500.00		1,500.00
Total, Services and Other Operating Expenditures		396,654.85		396,654.85	67,247.37		67,247.37	401,152.91	5,923.00	407,075.91
6. Capital Outlay (Objects 6100-6170, 6200-6500 for 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			-			-			-
Depreciation Expense (for accrual basis only)	6900	38,839.00		38,839.00			-	39,017.50		39,017.50
Total, Capital Outlay		38,839.00		38,839.00			-	39,017.50		39,017.50
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	133,569.00		133,569.00			-	136,512.00		136,512.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:				-			-			-

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First Interim Report - Detail**

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 (continued) Charter School
 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 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Interest	7438	106,821.40		106,821.40	11,211.36	8,624.00	19,835.36	-	106,821.40	106,821.40
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		240,390.40	-	240,390.40	11,211.36	8,624.00	19,835.36	136,512.00	106,821.40	243,333.40
8. TOTAL EXPENDITURES		1,529,771.34	126,232.38	1,656,003.72	451,656.64	15,955.20	467,611.84	1,337,762.24	213,765.86	1,551,528.10
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		21,247.70	(21,247.38)	0.32	(130,455.46)	(7,331.20)	(137,786.66)	233,183.03	0.00	233,183.03
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	(21,247.38)	21,247.38	-	(7,331.20)	7,331.20	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		(21,247.38)	21,247.38	-	(7,331.20)	7,331.20	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.32	(0.00)	0.32	(137,786.66)	-	(137,786.66)	233,183.03	0.00	233,183.03
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	822,711.42		822,711.42	863,070.52	137,942.00	1,001,012.52	863,070.52	137,942.00	1,001,012.52
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		822,711.42		822,711.42	863,070.52	137,942.00	1,001,012.52	863,070.52	137,942.00	1,001,012.52
2. Ending Fund Balance, June 30 (E + F.1.c.)		822,711.74	(0.00)	822,711.74	725,283.86	137,942.00	863,225.86	1,096,253.55	137,942.00	1,234,195.55
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	49,680.11		49,680.11	14,028.36		14,028.36	46,545.84		46,545.84
Unassigned/Unappropriated Amount	9790	773,031.63	(0.00)	773,031.63	711,255.50	137,942.00	849,197.50	1,049,707.71	137,942.00	1,187,649.71

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(continued) Charter School
CDS #: 01-61259-6113807
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0106
Fiscal Year: 2018/19

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	913,829.66	164,012.00	928,073.05	14,243.40	1.56%
Education Protection Account State Aid - Current Year	8012	188,266.32	53,198.00	207,567.00	19,300.68	10.25%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	341,802.02	98,641.00	350,363.95	8,561.92	2.50%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,443,898.00	315,851.00	1,486,004.00	42,106.00	2.92%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	62,325.00	-	54,100.00	(8,225.00)	-13.20%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	42,660.00	-	42,660.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	8,624.00	109,500.00	109,500.00	New
Total, Federal Revenues		104,985.00	8,624.00	206,260.00	101,275.00	96.47%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	72,212.04	-	57,538.13	(14,673.90)	-20.32%
Total, Other State Revenues		72,212.04	-	57,538.13	(14,673.90)	-20.32%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	34,909.00	5,350.18	34,909.00	-	0.00%
Total, Local Revenues		34,909.00	5,350.18	34,909.00	-	0.00%
5. TOTAL REVENUES						
		1,656,004.04	329,825.18	1,784,711.13	128,707.10	7.77%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	499,751.07	77,971.88	395,828.84	(103,922.23)	-20.79%
Certificated Pupil Support Salaries	1200	-	3,667.17	21,450.00	21,450.00	New
Certificated Supervisors' and Administrators' Salaries	1300	40,950.00	12,108.16	48,000.04	7,050.04	17.22%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		540,701.07	93,747.21	465,278.88	(75,422.19)	-13.95%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	53,866.31	56,157.85	64,631.49	10,765.18	19.98%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	12,406.48	-	-	-
Clerical and Office Salaries	2400	48,384.13	67,645.19	18,150.00	(30,234.13)	-62.49%
Other Non-certificated Salaries	2900	18,034.80	3,568.38	36,500.00	18,465.20	102.39%
Total, Non-certificated Salaries		120,285.24	139,777.90	119,281.49	(1,003.75)	-0.83%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	21,771.63	18,485.31	21,384.88	(386.75)	-1.78%
OASDI / Medicare / Alternative	3301-3302	46,160.58	17,452.40	44,718.87	(1,441.71)	-3.12%
Health and Welfare Benefits	3401-3402	90,202.66	22,346.15	51,807.64	(38,395.02)	-42.57%
Unemployment Insurance	3501-3502	9,918.60	3,849.43	10,842.62	924.02	9.32%
Workers' Compensation Insurance	3601-3602	19,829.59	4,185.88	17,536.81	(2,292.78)	-11.56%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	264.57	-	-	-
Total, Employee Benefits		187,883.06	66,583.74	146,290.82	(41,592.24)	-22.14%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,728.63	19,122.96	9,728.63	-	0.00%
Books and Other Reference Materials	4200	6,552.00	27.63	6,552.00	-	0.00%
Materials and Supplies	4300	33,179.47	20,567.21	33,179.47	-	0.00%
Noncapitalized Equipment	4400	29,122.00	36,474.49	29,122.00	-	0.00%
Food	4700	52,668.00	4,227.97	52,668.00	-	0.00%
Total, Books and Supplies		131,250.10	80,420.26	131,250.10	-	0.00%

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Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	12,768.00	3,831.47	12,768.00	-	0.00%
Dues and Memberships	5300	1,746.82	102.00	1,746.82	-	0.00%
Insurance	5400	11,774.00	-	11,774.00	-	0.00%
Operations and Housekeeping Services	5500	25,574.59	18,832.20	25,574.59	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	23,845.80	13,166.34	23,845.80	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	319,445.64	31,185.88	329,866.70	10,421.06	3.26%
Communications	5900	1,500.00	129.48	1,500.00	-	0.00%
Total, Services and Other Operating Expenditures		396,654.85	67,247.37	407,075.91	10,421.06	2.63%
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	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	38,839.00	-	39,017.50	178.50	0.46%
Total, Capital Outlay		38,839.00	-	39,017.50	178.50	0.46%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	133,569.00	-	136,512.00	2,943.00	2.20%
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	106,821.40	19,835.36	106,821.40	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		240,390.40	19,835.36	243,333.40	2,943.00	1.22%
8. TOTAL EXPENDITURES		1,656,003.72	467,611.84	1,551,528.10	(104,475.62)	-6.31%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		0.32	(137,786.66)	233,183.03	233,182.71	73432966.78%
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	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.32	(137,786.66)	233,183.03	233,182.71	73432966.78%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	822,711.42	1,001,012.52	1,001,012.52	178,301.10	21.67%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		822,711.42	1,001,012.52	1,001,012.52		
2. Ending Fund Balance, June 30 (E + F.1.c.)		822,711.74	863,225.86	1,234,195.55		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

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

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	49,680.11	14,028.36	46,545.84	(3,134.27)	-6.31%
Unassigned/Unappropriated Amount	9790	773,031.63	849,197.50	1,187,649.71	414,618.08	53.64%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: American Indian Public
 (continued) Charter School
 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 9660-9669)
 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	928,073.05	0.00	928,073.05	1,052,997.05	1,131,296.19
Education Protection Account State Aid - Current Year	8012	207,567.00	0.00	207,567.00	225,658.28	232,295.18
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	350,363.95	0.00	350,363.95	380,900.68	392,103.64
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		1,486,004.00	0.00	1,486,004.00	1,659,556.00	1,755,695.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	54,100.00	54,100.00	54,100.00	54,100.00
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	109,500.00	109,500.00	109,500.00	109,500.00
Total, Federal Revenues		0.00	206,260.00	206,260.00	206,260.00	206,260.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	50,032.27	7,505.86	57,538.13	33,419.65	36,332.42
Total, Other State Revenues		50,032.27	7,505.86	57,538.13	33,419.65	36,332.42
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						
		1,570,945.27	213,765.86	1,784,711.13	1,934,144.65	2,033,196.42
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	395,828.84	0.00	395,828.84	460,549.71	471,911.70
Certificated Pupil Support Salaries	1200	21,450.00	0.00	21,450.00	21,986.25	22,535.91
Certificated Supervisors' and Administrators' Salaries	1300	48,000.04	0.00	48,000.04	49,187.54	50,404.73
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		465,278.88	0.00	465,278.88	531,723.50	544,852.34
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	50,238.54	14,392.95	64,631.49	66,247.28	67,903.46
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	18,150.00	0.00	18,150.00	18,603.75	19,068.84
Other Non-certificated Salaries	2900	36,500.00	0.00	36,500.00	37,412.50	38,347.81
Total, Non-certificated Salaries		104,888.54	14,392.95	119,281.49	122,263.53	125,320.12

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	18,785.23	2,599.65	21,384.88	25,242.26	29,231.87
OASDI / Medicare / Alternative	3301-3302	43,617.81	1,101.06	44,718.87	50,030.01	51,268.19
Health and Welfare Benefits	3401-3402	49,961.35	1,846.28	51,807.64	57,420.13	60,291.14
Unemployment Insurance	3501-3502	10,574.20	268.42	10,842.62	11,656.02	11,656.02
Workers' Compensation Insurance	3601-3602	17,105.02	431.79	17,536.81	19,619.61	20,105.17
OPEB, Allocated	3701-3702	0.00	0.00	0.00		

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

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

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		140,043.61	6,247.21	146,290.82	163,968.03	172,552.40
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	5,466.17	27,713.30	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	54,437.64	56,195.98
Total, Books and Supplies		50,868.80	80,381.30	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	6,845.00	5,923.00	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	329,866.70	0.00	329,866.70	341,207.95	352,010.41
Communications	5900	1,500.00	0.00	1,500.00	1,550.40	1,600.48
Total, Services and Other Operating Expenditures		401,152.91	5,923.00	407,075.91	421,011.39	434,391.50
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	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 accrual basis only)	6900	39,017.50	0.00	39,017.50	39,017.50	39,017.50
Total, Capital Outlay		39,017.50	0.00	39,017.50	39,017.50	39,017.50
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	136,512.00	0.00	136,512.00	148,410.00	152,775.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	106,821.40	106,821.40	106,821.40	106,821.40
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		136,512.00	106,821.40	243,333.40	255,231.40	259,596.40
8. TOTAL EXPENDITURES		1,337,762.24	213,765.86	1,551,528.10	1,668,875.45	1,715,772.18
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		233,183.03	0.00	233,183.03	265,269.21	317,424.24

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	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: American Indian Public
 (continued) Charter School
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 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0106
 Fiscal Year: 2018/19

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		233,183.03	0.00	233,183.03	265,269.21	317,424.24
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	863,070.52	137,942.00	1,001,012.52	1,234,195.55	1,499,464.76
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		863,070.52	137,942.00	1,001,012.52	1,234,195.55	1,499,464.76
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,096,253.55	137,942.00	1,234,195.55	1,499,464.76	1,816,889.00
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	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	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	46,545.84	0.00	46,545.84	50,066.26	51,473.17
Unassigned/Unappropriated Amount	9790	1,049,707.71	137,942.00	1,187,649.71	1,449,398.49	1,765,415.83