

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

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: 2017/18

To the entity that approved the charter school:
(x) 2017/18 CHARTER SCHOOL SECOND 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

To the County Superintendent of Schools:
(x) 2017/18 CHARTER SCHOOL SECOND 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 Second Interim Report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Minh Co</u>	<u>Adrienne Barnes</u>
Name	Name
<u>Accounting Manager</u>	<u>CSMC School Business Manager</u>
Title	Title
<u>510-879-0132</u>	<u>510-363-0415</u>
Phone	Phone
<u>minh.co@ousd.org</u>	<u>abarnes@csmci.com</u>
E-mail	E-mail

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
Second Interim Report - Detail**

Charter School Name: American Indian Public
 (continuation of) Charter School
 CDS #: 01-01562-0113007
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0108
 Fiscal Year: 2017/18

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)

Object Code	Description	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenues										
6011	State Aid - Current Year	794,649.84		794,649.84	362,878.00		362,878.00	796,210.68		796,210.68
6012	Education Protection Account State Aid - Current Year	175,910.19		175,910.19	89,579.00		89,579.00	175,910.19		175,910.19
6019	State Aid - Prior Years							25.00		25.00
6006	Transfer of Charter Schools in Lieu of Property Taxes	323,318.17		323,318.17	161,669.00		161,669.00	323,318.17		323,318.17
6091, 6067	Other LCFF Transfers									
	Total LCFF Sources	1,293,878.20		1,293,878.20	614,126.00		614,126.00	1,296,464.24		1,296,464.24
2. Federal Revenues										
8200	Every Student Succeeds Act (Title I-V)		61,449.00	61,449.00		30,005.00	30,005.00		62,325.00	62,325.00
8181, 8182	Special Education - Federal		42,660.00	42,660.00					42,660.00	42,660.00
8270	Child Nutrition - Federal									
8221	Donated Food Commodities									
8110, 8260-8266	Other Federal Revenues	103,494.00		103,494.00	8,624.00		8,624.00	103,494.00		103,494.00
	Total Federal Revenues	207,603.00		207,603.00	8,624.00		8,624.00	208,479.00		208,479.00
3. Other State Revenues										
	Special Education - State	291,164.34	6,798.00	297,962.34	19,588.01	249,613.10	269,202.01	291,164.10	6,798.24	297,962.34
	All Other State Revenues	291,164.34	6,798.00	297,962.34	19,588.01	249,613.10	269,202.01	291,164.10	6,798.24	297,962.34
4. Other Local Revenues										
	All Other Local Revenues	13,095.00		13,095.00	9,777.82		9,777.82	13,095.00		13,095.00
	Total Local Revenues	13,095.00		13,095.00	9,777.82		9,777.82	13,095.00		13,095.00
5. TOTAL REVENUES										
		1,596,137.54	214,401.00	1,812,538.54	652,116.73	314,114.10	966,230.83	1,596,723.34	215,277.24	1,812,000.58
B. EXPENDITURES										
1. Certificated Salaries										
1100	Confidential Teachers' Salaries	316,545.48	56,175.16	374,720.64	164,181.62	13,371.67	177,553.49	316,545.48	56,175.18	374,720.64
1200	Certificated Pupil Support Salaries	16,185.83		16,185.83	12,242.10		12,242.10	32,540.91		32,540.91
1300	Certificated Supervisors' and Administrators' Salaries	45,900.00		45,900.00	58,294.52		58,294.52	76,300.00		76,300.00
1900	Other Certificated Salaries									
	Total Certificated Salaries	380,641.32	56,175.16	436,816.48	234,718.24	13,371.67	248,090.11	427,386.39	56,175.18	483,561.55
2. Non-certificated Salaries										
2100	Non-certificated Instructional Aides' Salaries	101,938.05		101,938.05	84,838.05	1,177.70	86,015.75	101,938.05		101,938.05
2200	Non-certificated Support Salaries	16,345.08		16,345.08						
2300	Non-certificated Supervisors' and Administrators' Sal	50,310.00		50,310.00	30,187.24		30,187.24	50,310.00		50,310.00
2400	Clerical and Office Salaries	60,068.08		60,068.08	62,398.44		62,398.44	60,068.08		60,068.08
2900	Other Non-certificated Salaries	4,327.24		4,327.24	2,884.18		2,884.18	4,327.24		4,327.24
	Total Non-certificated Salaries	233,008.43		233,008.43	180,305.91	1,177.70	181,483.61	218,661.35		218,661.35
3. Employee Benefits										
3101-3102	SIRS	44,539.19		44,539.19	26,873.78		26,873.78	46,008.00		46,008.00
3201-3202	PERS	51,241.45	4,297.40	55,538.85	26,984.53	2,269.81	31,254.34	40,269.65	4,297.40	44,567.05
3301-3302	OASDI / Medicare / Alternative	57,214.09		57,214.09	32,648.62	1,284.62	33,933.24	47,211.52	11,451.48	58,663.00
3401-3402	Health and Welfare Benefits	11,451.48		11,451.48	449.57		449.57	813.40		813.40
3501-3502	Unemployment Insurance	11,147.65		11,147.65	6,444.53		6,444.53	11,407.60		11,407.60
3601-3602	Workers' Compensation Insurance	18,409.43	1,685.25	20,094.68	7,697.40	108.12	7,805.52	19,321.75	1,685.25	21,007.00
3701-3702	OPEB, Allocated									
3701-3702	OPEB, Active Employees									
3751-3752	Other Employee Benefits				543.81		543.81			
3901-3902	Total Employee Benefits	168,902.94	18,247.53	187,150.47	102,972.87	4,311.12	107,283.99	173,218.52	18,247.53	191,466.05
4. Books and Supplies										
4100	Approved Textbooks and Core Curricula Materials	24,000.00		24,000.00	9,235.45		9,235.45	24,000.00		24,000.00
4200	Books and Other Reference Materials	3,491.46		3,491.46	3,368.45		3,368.45	3,491.46		3,491.46
4300	Materials and Supplies	28,482.00	6,798.00	35,280.00	11,362.53		11,362.53	28,481.76	6,798.24	35,280.00
4400	Noncapitalized Equipment	9,035.17		9,035.17	1,453.51		1,453.51	9,035.17		9,035.17
4700	Food	47,880.00		47,880.00	1,659.85		1,659.85	47,880.00		47,880.00
	Total Books and Supplies	65,008.63	54,919.00	119,927.63	25,357.84		25,357.84	65,008.39	54,919.24	119,927.63
5. Services and Other Operating Expenditures										
5100	Subscriptions for Services		5,815.00	5,815.00		1,888.14	1,888.14	11,259.00	5,815.00	17,074.00
5200	Travel and Conferences									
5300	Dues and Memberships							1,568.00		1,568.00

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

Charter School Name: American Indian Public
(continued) Charter School
CDS #: 01-8172-05-113-07
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0106
Fiscal Year: 2017/18

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6500, 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	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
B. 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)	6600							
Total, Capital Outlay								
7. Other Outgo								
Tuition to Other Schools	7110-7143							
Transfers of Pass-through Revenues to Other LEAs	7211-7213							
Transfers of Appointments to Other LEAs - Spec. Ed.	7221-7223SE	127,458 00		42,869 00		127,458 00		127,458 00
Transfers of Appointments to Other LEAs - All Other	7221-7223AO							
All Other Transfers	7281-7299							
Transfers of Instruct Costs	7300-7399							
Debt Service:								
Interest	7436	48,637 39	103,494 00	5,133 39	32,919 04	46,637 39	103,494 00	150,331 38
Principal (for modified accrual basis only)	7439	174,295 39	103,494 00	48,102 39	32,919 04	174,295 39	103,494 00	277,769 38
Total, Other Outgo		1,374,769 23	2,364,406 69	1,610,169 92	59,822 19	1,396,578 39	2,384,409 63	1,636,988 31
8. TOTAL EXPENDITURES		223,377 31	(21,008 69)	199,368 61	(78,971 51)	177,720 40	(23,132 69)	178,012 27
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B1)								
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	6900-6970							
2. Less: Other Uses	7600-7699							
3. Contributors Between Unrestricted and Restricted Accounts (must net to zero)	6960-6990	(24,008 69)	24,008 69			(23,132 69)	23,132 69	
4. TOTAL OTHER FINANCING SOURCES / USES		(24,008 69)	24,008 69			(23,132 69)	23,132 69	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		199,368 62	(0 00)	199,368 61	(78,971 51)	177,720 40	(0 00)	178,012 27
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance	9701	675,666 72	675,666 72	675,666 72	675,666 72	675,666 72	675,666 72	675,666 72
a. As of July 1	9703, 9765							
b. Adjustments to Beginning Balance		(93,083 72)	(93,083 72)	(93,083 72)	(93,083 72)	(93,083 72)	(93,083 72)	(93,083 72)
c. Adjusted Beginning Balance		675,666 72	675,666 72	675,666 72	675,666 72	675,666 72	675,666 72	675,666 72
2. Ending Fund Balance, June 30 (E + F 1 c.)		675,635 34	675,635 33	675,635 33	675,635 33	675,635 33	675,635 33	675,635 33
Components of Ending Fund Balance								
a. Nonspendable	9711							
Revolving Cash (equals object 9100)	9712							
Stores (equals object 9300)	9713							
Prepaid Expenditures (equals object 9330)	9719							
All Others	9740							
b. Restricted	9750							
c. Committed	9760							
Stabilization Arrangements	9780							
Other Commitments								
d. Assigned								
Other Assignments								
e. Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount								

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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: 2017/18

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	794,649.84	362,878.00	796,210.88	1,561.04	0.20%
Education Protection Account State Aid - Current Year	8012	175,910.19	89,579.00	175,910.19	-	0.00%
State Aid - Prior Years	8019	-	-	25.00	25.00	New
Transfer of Charter Schools In Lieu of Property Taxes	8096	323,318.17	161,669.00	323,318.17	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,293,878.20	614,126.00	1,295,464.24	1,586.04	0.12%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	61,449.00	30,005.00	62,325.00	876.00	1.43%
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	103,494.00	43,120.00	103,494.00	-	0.00%
Total, Federal Revenues		207,603.00	73,125.00	208,479.00	876.00	0.42%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	297,962.34	269,202.01	297,962.34	-	0.00%
Total, Other State Revenues		297,962.34	269,202.01	297,962.34	-	0.00%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	13,095.00	9,777.82	13,095.00	-	0.00%
Total, Local Revenues		13,095.00	9,777.82	13,095.00	-	0.00%
5. TOTAL REVENUES						
		1,812,538.54	966,230.83	1,815,000.58	2,462.04	0.14%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	374,720.64	177,553.49	374,720.64	(0.00)	0.00%
Certificated Pupil Support Salaries	1200	16,195.83	12,242.10	32,540.91	16,345.08	100.92%
Certificated Supervisors' and Administrators' Salaries	1300	45,900.00	58,294.52	76,300.00	30,400.00	66.23%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		436,816.48	248,090.11	483,561.55	46,745.07	10.70%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	101,938.05	86,015.75	101,938.05	-	0.00%
Non-certificated Support Salaries	2200	16,345.08	-	-	(16,345.08)	(100%)
Non-certificated Supervisors' and Administrators' Sal.	2300	50,310.00	30,187.24	50,310.00	-	0.00%
Clerical and Office Salaries	2400	60,086.06	62,396.44	60,086.06	-	0.00%
Other Non-certificated Salaries	2900	4,327.24	2,884.18	4,327.24	-	0.00%
Total, Non-certificated Salaries		233,006.43	181,483.61	216,661.35	(16,345.08)	-7.01%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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: 2017/18

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	44,539.19	26,855.78	46,008.00	1,468.81	3.30%
OASDI / Medicare / Alternative	3301-3302	51,241.45	31,254.34	53,567.05	2,325.60	4.54%
Health and Welfare Benefits	3401-3402	57,214.09	33,933.24	58,663.00	1,448.91	2.53%
Unemployment Insurance	3501-3502	11,961.05	6,893.10	12,221.00	259.95	2.17%
Workers' Compensation Insurance	3601-3602	20,094.69	7,803.52	21,007.00	912.31	4.54%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	185,050.48	107,283.79	191,466.05	6,415.57	3.47%
Total, Employee Benefits						

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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: 2017/18

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	24,000.00	9,235.45	24,000.00	-	0.00%
Books and Other Reference Materials	4200	3,491.46	3,306.45	3,491.46	-	0.00%
Materials and Supplies	4300	35,280.00	11,362.53	35,280.00	-	0.00%
Noncapitalized Equipment	4400	9,035.17	1,453.51	9,035.17	-	0.00%
Food	4700	47,880.00	1,659.95	47,880.00	-	0.00%
Total, Books and Supplies		119,686.63	27,017.89	119,686.63		0.00%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	0.00%
Travel and Conferences	5200	17,074.00	1,888.14	17,074.00	-	New
Dues and Memberships	5300	-	1,568.00	1,568.00	1,568.00	
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	48,658.64	19,511.84	48,658.64	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	17,885.43	13,283.15	17,885.43	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	277,202.46	105,746.62	262,637.28	(14,565.18)	-5.25%
Communications	5900	-	1,615.85	-	-	
Total, Services and Other Operating Expenditures		360,820.53	143,613.60	347,823.35	(12,997.18)	-3.60%
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	-	-	-	-	
Total, Capital Outlay						
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	127,458.00	42,969.00	127,458.00	-	0.00%
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	150,331.39	38,052.43	150,331.39	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		277,789.39	81,021.43	277,789.39		0.00%
8. TOTAL EXPENDITURES		1,613,169.92	788,510.43	1,636,988.31	23,818.39	1.48%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Second 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: 2017/18

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		199,368.61	177,720.40	178,012.27	(21,356.34)	-10.71%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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: 2017/18

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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)		199,368.61	177,720.40	178,012.27	(21,356.34)	-10.71%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	675,666.72	675,666.72	675,666.72	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	7,870.28	7,870.28	7,870.28	New
c. Adjusted Beginning Balance		675,666.72	683,537.00	683,537.00		
2. Ending Fund Balance, June 30 (E + F. 1.c.)		875,035.33	861,257.40	861,549.27		
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	-	355,225.91	100,934.00	100,934.00	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	51,461.07	23,655.31	49,109.65	(2,351.42)	-4.57%
Unassigned/Unappropriated Amount	9790	823,574.27	482,376.18	711,505.62	(112,068.64)	-13.61%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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: 2017/18

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 2017/18		Total	Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted			
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	796,210.88	0.00	796,210.88	1,085,625.91	1,127,829.91
Education Protection Account State Aid - Current Year	8012	175,910.19	0.00	175,910.19	207,646.65	207,646.65
State Aid - Prior Years	8019	25.00	0.00	25.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	323,318.17	0.00	323,318.17	398,611.44	398,611.44
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,295,464.24	0.00	1,295,464.24	1,691,884.00	1,734,088.00
2. Federal Revenues						
Every Student Succeeds Act (Title 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	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	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	103,494.00	103,494.00	0.00	0.00
Total, Federal Revenues		0.00	208,479.00	208,479.00	104,985.00	104,985.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	291,164.10	6,798.24	297,962.34	65,131.04	36,648.54
Total, Other State Revenues		291,164.10	6,798.24	297,962.34	65,131.04	36,648.54
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	13,095.00	0.00	13,095.00	13,095.00	13,095.00
Total, Local Revenues		13,095.00	0.00	13,095.00	13,095.00	13,095.00
5. TOTAL REVENUES		1,599,723.34	215,277.24	1,815,000.58	1,875,095.04	1,888,816.54
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	318,545.48	56,175.16	374,720.64	380,341.45	386,046.57
Certificated Pupil Support Salaries	1200	32,540.91	0.00	32,540.91	33,029.02	33,524.46
Certificated Supervisors' and Administrators' Salaries	1300	76,300.00	0.00	76,300.00	77,445.00	78,606.00
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		427,386.39	56,175.16	483,561.55	490,815.47	498,177.03
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	101,938.05	0.00	101,938.05	103,467.12	105,019.13

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Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	50,310.00	0.00	50,310.00	51,064.65	51,830.62	51,830.62
Clerical and Office Salaries	2400	60,086.06	0.00	60,086.06	60,987.35	61,902.16	61,902.16
Other Non-certificated Salaries	2900	4,327.24	0.00	4,327.24	4,392.14	4,458.03	4,458.03
Total, Non-certificated Salaries		216,661.35	0.00	216,661.35	219,911.27	223,209.94	

**CHARTER SCHOOL
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Description	Object Code	FY 2017/18		Total	Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted			
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		0.00
PERS	3201-3202	46,008.00	0.00	46,008.00	54,422.00	63,478.00
OASDI / Medicare / Alternative	3301-3302	49,269.65	4,297.40	53,567.05	54,370.56	55,186.12
Health and Welfare Benefits	3401-3402	47,211.52	11,451.48	58,663.00	61,760.00	64,848.00
Unemployment Insurance	3501-3502	11,407.60	813.40	12,221.00	12,221.00	12,221.00
Workers' Compensation Insurance	3601-3602	19,321.75	1,685.25	21,007.00	21,322.00	21,642.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		173,218.52	18,247.53	191,466.05	204,095.56	217,375.12
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	24,000.00	0.00	24,000.00	24,804.00	25,553.08
Books and Other Reference Materials	4200	3,491.46	0.00	3,491.46	3,608.42	3,717.40
Materials and Supplies	4300	28,481.76	6,798.24	35,280.00	36,461.88	37,563.03
Noncapitalized Equipment	4400	9,035.17	0.00	9,035.17	9,337.85	9,619.85
Food	4700	0.00	47,880.00	47,880.00	59,030.14	60,812.85
Total, Books and Supplies		65,008.39	54,678.24	119,686.63	133,242.29	137,266.20
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	11,259.00	5,815.00	17,074.00	17,645.98	18,178.89
Dues and Memberships	5300	1,568.00	0.00	1,568.00	1,621.00	1,669.00
Insurance	5400	0.00	0.00	0.00	0.00	0.00
Operations and Housekeeping Services	5500	48,658.64	0.00	48,658.64	50,288.70	51,807.42
Rentals, Leases, Repairs, and Noncap. Improvements	5600	17,885.43	0.00	17,885.43	18,484.59	19,042.83
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	262,637.28	0.00	262,637.28	274,966.10	283,181.17
Communications	5900	0.00	0.00	0.00	0.00	0.00
Total, Services and Other Operating Expenditures		342,008.35	5,815.00	347,823.35	363,006.37	373,879.30
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	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	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	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay							
7. Other Outgo							
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	127,458.00	127,458.00	157,140.00	157,140.00	157,140.00	157,140.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service:							
Interest	7438	46,837.39	103,494.00	150,331.39	150,331.00	150,331.00	150,331.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		174,295.39	103,494.00	277,789.39	307,471.00	307,471.00	307,471.00
8. TOTAL EXPENDITURES		1,398,578.38	238,409.93	1,636,988.31	1,718,541.96	1,757,378.60	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		201,144.96	(23,132.69)	178,012.27	156,553.08	131,437.94	

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

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Description	Object Code	FY 2017/18		Total	Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted			
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(23,132.69)	23,132.69	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(23,132.69)	23,132.69	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		178,012.27	(0.00)	178,012.27	156,553.08	131,437.94
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance	9791	675,666.72	0.00	675,666.72	861,549.27	1,018,102.35
a. As of July 1		(93,063.72)	100,934.00	7,870.28	0.00	0.00
b. Adjustments to Beginning Balance	9793, 9795	582,603.00	100,934.00	683,537.00	861,549.27	1,018,102.35
c. Adjusted Beginning Balance		760,615.27	100,934.00	861,549.27	1,018,102.35	1,149,540.29
2. Ending Fund Balance, June 30 (E + F, 1.c.)						
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	100,934.00	100,934.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	49,109.65	0.00	49,109.65	51,556.26	52,721.36
Unassigned/Unappropriated Amount	9790	711,505.62	0.00	711,505.62	966,546.09	1,096,818.93