

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

Charter School Name: Oakland Military Institute
(continued) College Preparatory Academy
CDS #: 01-61259-0130617
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0349
Fiscal Year: 2021/22

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:
() 2021/22 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: Dr. Michael Dodson Title: Superintendent

To the County Superintendent of Schools:
() 2021/22 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)

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>Vincent Salazar</u>
Name	Name
<u>Accounting Manager</u>	<u>CFO/CBO</u>
Title	Title
<u>510-879-8605</u>	<u>510-594-3922</u>
Phone	Phone
<u>minh.co@ousd.org</u>	<u>vsalazar@omiacademy.org</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**

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 (continued) College Preparatory Academy
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 County: Alameda
 Charter #: 0349
 Fiscal Year: 2021/22

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	3,269,382.00	-	3,269,382.00	1,874,280.00	-	1,874,280.00	3,130,124.00	-	3,130,124.00
Education Protection Account State Aid - Current Year	8012	1,173,117.00	-	1,173,117.00	833,735.00	-	833,735.00	1,368,062.00	-	1,368,062.00
State Aid - Prior Years	8019	-	-	-	-	-	-	(9,308.00)	-	(9,308.00)
Transfer to Charter Schools In Lieu of Property Taxes	8096	1,760,169.00	-	1,760,169.00	880,086.00	-	880,086.00	1,576,041.00	-	1,576,041.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		6,202,668.00	-	6,202,668.00	3,588,101.00	-	3,588,101.00	6,064,919.00	-	6,064,919.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	268,950.00	268,950.00	-	-	-	-	251,602.00	251,602.00
Special Education - Federal	8181, 8182	-	108,375.00	108,375.00	-	-	-	-	108,375.00	108,375.00
Child Nutrition - Federal	8220	-	350,000.00	350,000.00	-	163,475.55	163,475.55	-	376,683.00	376,683.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	1,430,439.00	1,430,439.00	-	809,276.00	809,276.00	-	1,450,218.00	1,450,218.00
Total, Federal Revenues		-	2,157,764.00	2,157,764.00	-	972,751.55	972,751.55	-	2,186,878.00	2,186,878.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	429,500.00	429,500.00	-	487,804.18	487,804.18	127,215.00	504,866.00	632,081.00
All Other State Revenues	StateRevAO	127,715.00	1,068,236.00	1,195,951.00	65,995.09	235,620.00	301,615.09	500.00	1,232,400.00	1,232,900.00
Total, Other State Revenues		127,715.00	1,497,736.00	1,625,451.00	65,995.09	723,424.18	789,419.27	127,715.00	1,737,266.00	1,864,981.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	1,000.00	-	1,000.00	6,752.57	-	6,752.57	1,000.00	-	1,000.00
Total, Local Revenues		1,000.00	-	1,000.00	6,752.57	-	6,752.57	1,000.00	-	1,000.00
5. TOTAL REVENUES										
		6,331,383.00	3,655,500.00	9,986,883.00	3,660,848.66	1,696,175.73	5,357,024.39	6,193,634.00	3,924,144.00	10,117,778.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,779,407.00	305,178.00	2,084,585.00	1,062,201.72	158,092.47	1,220,294.19	1,844,594.00	342,275.00	2,186,869.00
Certificated Pupil Support Salaries	1200	-	164,000.00	164,000.00	-	91,774.12	91,774.12	-	161,848.00	161,848.00
Certificated Supervisors' and Administrators' Salaries	1300	306,500.00	116,900.00	423,400.00	185,609.20	58,472.76	244,081.96	256,361.00	107,200.00	363,561.00
Other Certificated Salaries	1900	48,000.00	-	48,000.00	23,528.00	-	23,528.00	42,740.00	-	42,740.00
Total, Certificated Salaries		2,133,907.00	586,078.00	2,719,985.00	1,271,338.92	308,339.35	1,579,678.27	2,143,695.00	611,323.00	2,755,018.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	305,367.00	305,367.00	-	44,493.03	44,493.03	-	238,795.00	238,795.00
Non-certificated Support Salaries	2200	345,845.00	-	345,845.00	199,703.07	-	199,703.07	347,676.00	-	347,676.00
Non-certificated Supervisors' and Administrators' Sal.	2300	162,680.00	-	162,680.00	94,663.31	-	94,663.31	162,680.00	-	162,680.00
Clerical and Office Salaries	2400	202,050.00	30,000.00	232,050.00	116,657.25	-	116,657.25	197,927.00	30,000.00	227,927.00
Other Non-certificated Salaries	2900	3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	-	3,000.00
Total, Non-certificated Salaries		713,575.00	335,367.00	1,048,942.00	414,023.63	44,493.03	458,516.66	711,283.00	268,795.00	980,078.00
3. Employee Benefits										
STRS	3101-3102	361,058.00	89,294.00	450,352.00	238,179.27	7,828.27	246,007.54	327,467.00	80,171.00	407,638.00
PERS	3201-3202	154,938.00	12,122.00	167,060.00	157,257.05	2,042.85	159,299.90	171,867.00	32,585.00	204,452.00
OASDI / Medicare / Alternative	3301-3302	85,378.00	22,254.00	107,632.00	44,352.59	2,018.79	46,371.38	91,623.00	28,330.00	119,953.00
Health and Welfare Benefits	3401-3402	535,750.00	124,861.00	660,611.00	321,385.96	6,725.46	328,111.42	484,950.00	68,234.00	553,184.00
Unemployment Insurance	3501-3502	14,228.00	4,591.00	18,819.00	45,274.97	3,941.85	49,216.82	28,830.00	11,206.00	40,036.00
Workers' Compensation Insurance	3601-3602	32,153.00	8,574.00	40,727.00	38,887.03	718.77	39,605.80	31,626.00	8,788.00	40,414.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		1,183,505.00	261,696.00	1,445,201.00	845,336.87	23,275.99	868,612.86	1,136,363.00	229,314.00	1,365,677.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	10,000.00	51,652.00	61,652.00	1,565.38	51,652.36	53,217.74	37,000.00	51,652.00	88,652.00
Books and Other Reference Materials	4200	2,000.00	-	2,000.00	586.68	-	586.68	3,000.00	-	3,000.00
Materials and Supplies	4300	152,275.00	366,337.00	518,612.00	158,387.09	99,332.54	257,719.63	155,275.00	366,358.00	521,633.00
Noncapitalized Equipment	4400	-	38,000.00	38,000.00	-	8,778.00	8,778.00	-	38,000.00	38,000.00
Food	4700	-	400,000.00	400,000.00	-	173,616.80	173,616.80	-	400,000.00	400,000.00
Total, Books and Supplies		164,275.00	855,989.00	1,020,264.00	160,539.15	333,379.70	493,918.85	195,275.00	856,010.00	1,051,285.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	100,000.00	100,000.00	-	11,219.00	11,219.00	-	100,000.00	100,000.00
Travel and Conferences	5200	14,600.00	1,000.00	15,600.00	7,956.24	324.00	8,280.24	18,100.00	6,556.00	24,656.00
Dues and Memberships	5300	17,947.00	3,556.00	21,403.00	12,766.08	-	12,766.08	19,055.00	-	19,055.00
Insurance	5400	108,275.00	-	108,275.00	108,395.29	-	108,395.29	108,396.00	-	108,396.00
Operations and Housekeeping Services	5500	444,178.00	-	444,178.00	175,154.65	-	175,154.65	454,469.00	-	454,469.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	586,098.00	119,500.00	705,598.00	253,348.35	39,860.28	293,208.63	348,737.00	119,500.00	468,237.00
Transfers of Direct Costs	5700-5799	(1,084,266.00)	1,084,266.00	-	-	-	-	(1,076,179.00)	1,076,179.00	-
Professional/Consulting Services and Operating Expend.	5800	787,289.00	954,275.00	1,741,564.00	508,551.85	430,823.15	939,375.00	989,306.00	1,139,646.00	2,128,952.00
Communications	5900	139,699.00	19,117.00	158,816.00	27,696.17	17,192.44	44,888.61	140,699.00	30,466.00	171,165.00
Total, Services and Other Operating Expenditures		1,013,720.00	2,281,714.00	3,295,434.00	1,093,868.63	499,418.87	1,593,287.50	1,002,583.00	2,472,347.00	3,474,930.00

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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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
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	433,293.00	-	433,293.00	-	-	-	433,293.00	-	433,293.00
Total, Capital Outlay		433,293.00	-	433,293.00	-	-	-	433,293.00	-	433,293.00
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	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	(144,827.00)	144,827.00	-	-	-	-	(144,944.00)	144,944.00	-
Debt Service:										
Interest	7438	26,124.00	-	26,124.00	-	-	-	26,124.00	-	26,124.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		(118,703.00)	144,827.00	26,124.00	-	-	-	(118,820.00)	144,944.00	26,124.00
8. TOTAL EXPENDITURES		5,523,572.00	4,465,671.00	9,989,243.00	3,785,107.20	1,208,906.94	4,994,014.14	5,503,672.00	4,582,733.00	10,086,405.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		807,811.00	(810,171.00)	(2,360.00)	(124,258.54)	487,268.79	363,010.25	689,962.00	(658,589.00)	31,373.00
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	(576,681.00)	576,681.00	-	-	-	-	(498,781.00)	498,781.00	-
4. TOTAL OTHER FINANCING SOURCES / USES		(576,681.00)	576,681.00	-	-	-	-	(498,781.00)	498,781.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		231,130.00	(233,490.00)	(2,360.00)	(124,258.54)	487,268.79	363,010.25	191,181.00	(159,808.00)	31,373.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	10,402,117.09	341,120.99	10,743,238.08	10,402,117.09	341,120.99	10,743,238.08	10,402,117.09	341,120.99	10,743,238.08
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		10,402,117.09	341,120.99	10,743,238.08	10,402,117.09	341,120.99	10,743,238.08	10,402,117.09	341,120.99	10,743,238.08
2. Ending Fund Balance, June 30 (E + F.1.c.)		10,633,247.09	107,630.99	10,740,878.08	10,277,858.55	828,389.78	11,106,248.33	10,593,298.09	181,312.99	10,774,611.08
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	-	107,630.99	107,630.99	-	-	-	-	181,312.99	181,312.99
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	8,589,260.26	-	8,589,260.26	-	-	-	8,589,260.26	-	8,589,260.26
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	2,043,986.83	-	2,043,986.83	-	-	-	2,004,037.83	-	2,004,037.83
Unassigned/Unappropriated Amount	9790	-	-	-	10,277,858.55	828,389.78	11,106,248.33	-	-	-

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 County: Alameda
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 Fiscal Year: 2021/22

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	3,269,382.00	1,874,280.00	3,130,124.00	(139,258.00)	-4.26%
Education Protection Account State Aid - Current Year	8012	1,173,117.00	833,735.00	1,368,062.00	194,945.00	16.62%
State Aid - Prior Years	8019	-	-	(9,308.00)	(9,308.00)	New
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,760,169.00	880,086.00	1,576,041.00	(184,128.00)	-10.46%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		6,202,668.00	3,588,101.00	6,064,919.00	(137,749.00)	-2.22%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	268,950.00	-	251,602.00	(17,348.00)	-6.45%
Special Education - Federal	8181, 8182	108,375.00	-	108,375.00	-	0.00%
Child Nutrition - Federal	8220	350,000.00	163,475.55	376,683.00	26,683.00	7.62%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	1,430,439.00	809,276.00	1,450,218.00	19,779.00	1.38%
Total, Federal Revenues		2,157,764.00	972,751.55	2,186,878.00	29,114.00	1.35%
3. Other State Revenues						
Special Education - State	StateRevSE	429,500.00	487,804.18	632,081.00	202,581.00	47.17%
All Other State Revenues	StateRevAO	1,195,951.00	301,615.09	1,232,900.00	36,949.00	3.09%
Total, Other State Revenues		1,625,451.00	789,419.27	1,864,981.00	239,530.00	14.74%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,000.00	6,752.57	1,000.00	-	0.00%
Total, Local Revenues		1,000.00	6,752.57	1,000.00	-	0.00%
5. TOTAL REVENUES						
		9,986,883.00	5,357,024.39	10,117,778.00	130,895.00	1.31%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,084,585.00	1,220,294.19	2,186,869.00	102,284.00	4.91%
Certificated Pupil Support Salaries	1200	164,000.00	91,774.12	161,848.00	(2,152.00)	-1.31%
Certificated Supervisors' and Administrators' Salaries	1300	423,400.00	244,081.96	363,561.00	(59,839.00)	-14.13%
Other Certificated Salaries	1900	48,000.00	23,528.00	42,740.00	(5,260.00)	-10.96%
Total, Certificated Salaries		2,719,985.00	1,579,678.27	2,755,018.00	35,033.00	1.29%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	305,367.00	44,493.03	238,795.00	(66,572.00)	-21.80%
Non-certificated Support Salaries	2200	345,845.00	199,703.07	347,676.00	1,831.00	0.53%
Non-certificated Supervisors' and Administrators' Sal.	2300	162,680.00	94,663.31	162,680.00	-	0.00%
Clerical and Office Salaries	2400	232,050.00	116,657.25	227,927.00	(4,123.00)	-1.78%
Other Non-certificated Salaries	2900	3,000.00	3,000.00	3,000.00	-	0.00%
Total, Non-certificated Salaries		1,048,942.00	458,516.66	980,078.00	(68,864.00)	-6.57%
3. Employee Benefits						
STRS	3101-3102	450,352.00	246,007.54	407,638.00	(42,714.00)	-9.48%
PERS	3201-3202	167,060.00	159,299.90	204,452.00	37,392.00	22.38%
OASDI / Medicare / Alternative	3301-3302	107,632.00	46,371.38	119,953.00	12,321.00	11.45%
Health and Welfare Benefits	3401-3402	660,611.00	328,111.42	553,184.00	(107,427.00)	-16.26%
Unemployment Insurance	3501-3502	18,819.00	49,216.82	40,036.00	21,217.00	112.74%
Workers' Compensation Insurance	3601-3602	40,727.00	39,605.80	40,414.00	(313.00)	-0.77%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		1,445,201.00	868,612.86	1,365,677.00	(79,524.00)	-5.50%

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

Charter School Name: Oakland Military Institute
 (continued) College Preparatory Academy
 CDS #: 01-61259-0130617
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2021/22

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	61,652.00	53,217.74	88,652.00	27,000.00	43.79%
Books and Other Reference Materials	4200	2,000.00	586.68	3,000.00	1,000.00	50.00%
Materials and Supplies	4300	518,612.00	257,719.63	521,633.00	3,021.00	0.58%
Noncapitalized Equipment	4400	38,000.00	8,778.00	38,000.00	-	0.00%
Food	4700	400,000.00	173,616.80	400,000.00	-	0.00%
Total, Books and Supplies		1,020,264.00	493,918.85	1,051,285.00	31,021.00	3.04%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	100,000.00	11,219.00	100,000.00	-	0.00%
Travel and Conferences	5200	15,600.00	8,280.24	24,656.00	9,056.00	58.05%
Dues and Memberships	5300	21,403.00	12,766.08	19,055.00	(2,348.00)	-10.97%
Insurance	5400	108,275.00	108,395.29	108,396.00	121.00	0.11%
Operations and Housekeeping Services	5500	444,178.00	175,154.65	454,469.00	10,291.00	2.32%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	705,598.00	293,208.63	468,237.00	(237,361.00)	-33.64%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,741,564.00	939,375.00	2,128,952.00	387,388.00	22.24%
Communications	5900	158,816.00	44,888.61	171,165.00	12,349.00	7.78%
Total, Services and Other Operating Expenditures		3,295,434.00	1,593,287.50	3,474,930.00	179,496.00	5.45%
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	-	-	-	-	-
<i>Depreciation Expense (for accrual basis only)</i>	6900	433,293.00	-	433,293.00	-	0.00%
Total, Capital Outlay		433,293.00	-	433,293.00	-	0.00%
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	-	-	-	-	-
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	26,124.00	-	26,124.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		26,124.00	-	26,124.00	-	0.00%
8. TOTAL EXPENDITURES		9,989,243.00	4,994,014.14	10,086,405.00	97,162.00	0.97%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(2,360.00)	363,010.25	31,373.00	33,733.00	-1429.36%

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

Charter School Name: Oakland Military Institute
 (continued) College Preparatory Academy
 CDS #: 01-61259-0130617
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2021/22

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)						
		(2,360.00)	363,010.25	31,373.00	33,733.00	-1429.36%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	10,743,238.08	10,743,238.08	10,743,238.08	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		10,743,238.08	10,743,238.08	10,743,238.08		
2. Ending Fund Balance, June 30 (E + F.1.c.)		10,740,878.08	11,106,248.33	10,774,611.08		
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	107,630.99	-	181,312.99	73,682.00	68.46%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	8,589,260.26	-	8,589,260.26	-	0.00%
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,043,986.83	-	2,004,037.83	(39,949.00)	-1.95%
Unassigned/Unappropriated Amount	9790	-	11,106,248.33	-	-	

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

Charter School Name: Oakland Military Institute
 (continued) College Preparatory Academy
 CDS #: 01-61259-0130617
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2021/22

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 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	3,130,124.00	0.00	3,130,124.00	3,567,046.00	3,783,264.00
Education Protection Account State Aid - Current Year	8012	1,368,062.00	0.00	1,368,062.00	1,282,962.00	1,282,962.00
State Aid - Prior Years	8019	(9,308.00)	0.00	(9,308.00)	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,576,041.00	0.00	1,576,041.00	1,576,041.00	1,576,041.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		6,064,919.00	0.00	6,064,919.00	6,426,049.00	6,642,267.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	251,602.00	251,602.00	204,577.59	204,577.59
Special Education - Federal	8181, 8182	0.00	108,375.00	108,375.00	98,000.00	98,000.00
Child Nutrition - Federal	8220	0.00	376,683.00	376,683.00	386,683.00	386,683.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	1,450,218.00	1,450,218.00	861,218.08	625,403.08
Total, Federal Revenues		0.00	2,186,878.00	2,186,878.00	1,550,478.67	1,314,663.67
3. Other State Revenues						
Special Education - State	StateRevSE	127,215.00	504,866.00	632,081.00	600,406.00	631,829.00
All Other State Revenues	StateRevAO	500.00	1,232,400.00	1,232,900.00	812,156.57	837,928.96
Total, Other State Revenues		127,715.00	1,737,266.00	1,864,981.00	1,412,562.57	1,469,757.96
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Total, Local Revenues		1,000.00	0.00	1,000.00	1,000.00	1,000.00
5. TOTAL REVENUES						
		6,193,634.00	3,924,144.00	10,117,778.00	9,390,090.24	9,427,688.63
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,844,594.00	342,275.00	2,186,869.00	2,383,687.21	2,444,962.43
Certificated Pupil Support Salaries	1200	0.00	161,848.00	161,848.00	176,414.32	180,949.24
Certificated Supervisors' and Administrators' Salaries	1300	256,361.00	107,200.00	363,561.00	396,281.49	406,468.33
Other Certificated Salaries	1900	42,740.00	0.00	42,740.00	46,586.60	47,784.16
Total, Certificated Salaries		2,143,695.00	611,323.00	2,755,018.00	3,002,969.62	3,080,164.16
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	238,795.00	238,795.00	208,967.38	202,549.03
Non-certificated Support Salaries	2200	347,676.00	0.00	347,676.00	304,248.18	294,903.31
Non-certificated Supervisors' and Administrators' Sal.	2300	162,680.00	0.00	162,680.00	142,359.82	137,987.29
Clerical and Office Salaries	2400	197,927.00	30,000.00	227,927.00	199,456.89	193,330.65
Other Non-certificated Salaries	2900	3,000.00	0.00	3,000.00	2,625.27	2,544.64
Total, Non-certificated Salaries		711,283.00	268,795.00	980,078.00	857,657.54	831,314.91

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

Charter School Name: Oakland Military Institute
 (continued) College Preparatory Academy
 CDS #: 01-61259-0130617
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	327,467.00	80,171.00	407,638.00	433,651.30	442,335.42
PERS	3201-3202	171,867.00	32,585.00	204,452.00	217,499.05	221,854.59
OASDI / Medicare / Alternative	3301-3302	91,623.00	28,330.00	119,953.00	127,607.77	130,163.18
Health and Welfare Benefits	3401-3402	484,950.00	68,234.00	553,184.00	588,485.28	600,270.03
Unemployment Insurance	3501-3502	28,830.00	11,206.00	40,036.00	42,590.89	43,443.79
Workers' Compensation Insurance	3601-3602	31,626.00	8,788.00	40,414.00	42,993.01	43,853.97
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		1,136,363.00	229,314.00	1,365,677.00	1,452,827.29	1,481,920.98
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	37,000.00	51,652.00	88,652.00	63,132.00	64,539.00
Books and Other Reference Materials	4200	3,000.00	0.00	3,000.00	2,048.00	2,094.00
Materials and Supplies	4300	155,275.00	366,358.00	521,633.00	436,539.00	448,082.00
Noncapitalized Equipment	4400	0.00	38,000.00	38,000.00	38,912.00	39,780.00
Food	4700	0.00	400,000.00	400,000.00	405,992.00	412,267.00
Total, Books and Supplies		195,275.00	856,010.00	1,051,285.00	946,623.00	966,762.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	100,000.00	100,000.00	102,400.00	104,684.00
Travel and Conferences	5200	18,100.00	6,556.00	24,656.00	19,224.00	19,247.00
Dues and Memberships	5300	19,055.00	0.00	19,055.00	17,847.00	17,847.00
Insurance	5400	108,396.00	0.00	108,396.00	121,945.50	137,188.69
Operations and Housekeeping Services	5500	454,469.00	0.00	454,469.00	344,838.00	334,981.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	348,737.00	119,500.00	468,237.00	468,237.00	468,237.00
Transfers of Direct Costs	5700-5799	(1,076,179.00)	1,076,179.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	989,306.00	1,139,646.00	2,128,952.00	1,415,687.00	1,356,779.00
Communications	5900	140,699.00	30,466.00	171,165.00	143,446.00	143,446.00
Total, Services and Other Operating Expenditures		1,002,583.00	2,472,347.00	3,474,930.00	2,633,624.50	2,582,409.69
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	433,293.00	0.00	433,293.00	433,293.00	433,293.00
Total, Capital Outlay		433,293.00	0.00	433,293.00	433,293.00	433,293.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	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
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	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
Transfers of Indirect Costs	7300-7399	(144,944.00)	144,944.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	26,124.00	0.00	26,124.00	25,048.00	23,950.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		(118,820.00)	144,944.00	26,124.00	25,048.00	23,950.00
8. TOTAL EXPENDITURES		5,503,672.00	4,582,733.00	10,086,405.00	9,352,042.95	9,399,814.74
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		689,962.00	(658,589.00)	31,373.00	38,047.29	27,873.89

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

Charter School Name: Oakland Military Institute
 (continued) College Preparatory Academy
 CDS #: 01-61259-0130617
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
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	(498,781.00)	498,781.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(498,781.00)	498,781.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		191,181.00	(159,808.00)	31,373.00	38,047.29	27,873.89
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	10,402,117.09	341,120.99	10,743,238.08	10,774,611.08	10,825,532.29
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00	12,873.92	0.00
c. Adjusted Beginning Balance		10,402,117.09	341,120.99	10,743,238.08	10,787,485.00	10,825,532.29
2. Ending Fund Balance, June 30 (E + F.1.c.)		10,593,298.09	181,312.99	10,774,611.08	10,825,532.29	10,853,406.18
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	181,312.99	181,312.99	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	8,589,260.26	0.00	8,589,260.26	8,589,260.26	8,589,260.26
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,004,037.83	0.00	2,004,037.83	2,043,986.83	2,043,986.83
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	192,285.20	220,159.09