

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2022/23

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:
(_ ?) 2022/23 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: _____ Title: _____

To the County Superintendent of Schools:
(_ ?) 2022/23 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>For Charter School:</u>
<u>Minh Co</u>	_____
Name	Name
<u>Accounting Manager</u>	_____
Title	Title
<u>510-879-8605</u>	_____
Phone	Phone
<u>minh.co@ousd.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

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 CDS #: 01-61259-0130617
 Charter Approving Entity: Oakland Unified
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2022/23

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, 9400-9489, and 9660-9669, 9796 and 9797)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

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	3,585,109.00	-	3,585,109.00	375,920.00	-	375,920.00	3,109,282.00	-	3,109,282.00
Education Protection Account State Aid - Current Year	8012	1,244,411.00	-	1,244,411.00	667,752.74	-	667,752.74	1,276,238.00	-	1,276,238.00
State Aid - Prior Years	8019	-	-	-	-	-	-	245,327.00	-	245,327.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,576,041.00	-	1,576,041.00	399,624.00	-	399,624.00	1,537,013.00	-	1,537,013.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		6,405,561.00	-	6,405,561.00	1,443,296.74	-	1,443,296.74	6,167,860.00	-	6,167,860.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	231,808.00	231,808.00	-	-	-	-	96,419.00	96,419.00
Special Education - Federal	8181, 8182	-	76,160.00	76,160.00	-	-	-	-	76,160.00	76,160.00
Child Nutrition - Federal	8220	-	350,000.00	350,000.00	-	-	-	-	350,000.00	350,000.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	1,806,830.00	1,806,830.00	-	562,249.00	562,249.00	-	2,083,989.00	2,083,989.00
Total, Federal Revenues		-	2,464,798.00	2,464,798.00	-	562,249.00	562,249.00	-	2,606,568.00	2,606,568.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	443,527.00	443,527.00	-	118,784.00	118,784.00	-	443,527.00	443,527.00
All Other State Revenues	StateRevAO	80,436.00	1,170,079.00	1,250,515.00	-	36,889.93	36,889.93	1,593,534.00	321,020.00	1,914,554.00
Total, Other State Revenues		80,436.00	1,170,079.00	1,250,515.00	-	155,673.93	155,673.93	1,593,534.00	764,547.00	2,358,081.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	5,000.00	-	5,000.00	1,084.32	-	1,084.32	5,000.00	-	5,000.00
Total, Local Revenues		5,000.00	-	5,000.00	1,084.32	-	1,084.32	5,000.00	-	5,000.00
5. TOTAL REVENUES		6,490,997.00	3,634,877.00	10,125,874.00	1,444,381.06	717,922.93	2,162,303.99	7,766,394.00	3,371,115.00	11,137,509.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,268,667.00	296,376.00	2,565,043.00	594,304.79	96,002.19	690,306.98	1,920,130.00	586,991.00	2,507,121.00
Certificated Pupil Support Salaries	1200	-	253,381.00	253,381.00	-	71,690.04	71,690.04	-	254,878.00	254,878.00
Certificated Supervisors' and Administrators' Salaries	1300	298,024.00	110,501.00	408,525.00	57,000.08	31,636.38	88,636.46	178,091.00	129,872.00	307,963.00
Other Certificated Salaries	1900	49,500.00	-	49,500.00	34,858.00	-	34,858.00	5,771.00	128,051.00	133,822.00
Total, Certificated Salaries		2,616,191.00	660,258.00	3,276,449.00	686,162.87	199,328.61	885,491.48	2,103,992.00	1,099,792.00	3,203,784.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	150,543.00	150,543.00	-	36,205.12	36,205.12	-	140,521.00	140,521.00
Non-certificated Support Salaries	2200	347,208.00	-	347,208.00	111,403.75	-	111,403.75	357,037.00	-	357,037.00
Non-certificated Supervisors' and Administrators' Sal.	2300	168,703.00	-	168,703.00	85,040.80	-	85,040.80	304,907.00	-	304,907.00
Clerical and Office Salaries	2400	263,379.00	27,019.00	290,398.00	47,148.43	6,847.01	53,995.44	186,585.00	24,615.00	211,200.00
Other Non-certificated Salaries	2900	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00
Total, Non-certificated Salaries		785,290.00	177,562.00	962,852.00	243,592.98	43,052.13	286,645.11	854,529.00	165,136.00	1,019,665.00
3. Employee Benefits										
STRS	3101-3102	472,560.00	109,214.00	581,774.00	114,103.25	28,969.89	143,073.14	374,331.00	163,904.00	538,235.00
PERS	3201-3202	208,668.00	25,683.00	234,351.00	63,558.49	16,476.23	80,034.72	207,866.00	61,925.00	269,791.00
OASDI / Medicare / Alternative	3301-3302	102,401.00	28,402.00	130,803.00	30,749.21	9,070.28	39,819.49	100,672.00	38,716.00	139,388.00
Health and Welfare Benefits	3401-3402	460,914.00	77,610.00	538,524.00	113,337.85	23,959.00	137,296.85	341,631.00	144,231.00	485,862.00
Unemployment Insurance	3501-3502	33,743.00	11,876.00	45,619.00	2,342.08	2,393.06	4,735.14	29,567.00	19,578.00	49,145.00
Workers' Compensation Insurance	3601-3602	38,103.00	9,388.00	47,491.00	10,413.31	2,714.64	13,127.95	30,344.00	14,172.00	44,516.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		1,316,389.00	262,173.00	1,578,562.00	334,504.19	83,583.10	418,087.29	1,084,411.00	442,526.00	1,526,937.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	40,000.00	55,000.00	95,000.00	47,977.65	-	47,977.65	-	336,000.00	336,000.00
Books and Other Reference Materials	4200	2,000.00	5,000.00	7,000.00	1,982.55	16,138.12	18,120.67	2,000.00	16,138.00	18,138.00
Materials and Supplies	4300	158,000.00	250,796.00	408,796.00	108,342.26	40,017.66	148,359.92	186,815.00	226,014.00	412,829.00
Noncapitalized Equipment	4400	-	20,000.00	20,000.00	1,303.89	156,827.77	158,131.66	64,000.00	394,350.00	458,350.00
Food	4700	-	387,683.00	387,683.00	-	70,396.00	70,396.00	-	388,680.00	388,680.00
Total, Books and Supplies		200,000.00	718,479.00	918,479.00	159,606.35	283,379.55	442,985.90	252,815.00	1,361,182.00	1,613,997.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	20,000.00	50,000.00	70,000.00	-	-	-	20,000.00	30,000.00	50,000.00
Travel and Conferences	5200	15,000.00	3,718.00	18,718.00	7,593.59	-	7,593.59	15,000.00	3,000.00	18,000.00
Dues and Memberships	5300	15,000.00	-	15,000.00	12,593.77	-	12,593.77	15,000.00	-	15,000.00
Insurance	5400	120,000.00	-	120,000.00	136,404.61	-	136,404.61	120,000.00	-	120,000.00
Operations and Housekeeping Services	5500	453,000.00	-	453,000.00	180,355.87	-	180,355.87	453,000.00	-	453,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	260,000.00	159,441.00	419,441.00	140,738.81	41,062.80	181,801.61	260,000.00	159,441.00	419,441.00
Transfers of Direct Costs	5700-5799	(1,160,730.00)	1,160,730.00	-	-	3,102.88	3,102.88	(357,098.00)	357,098.00	-
Professional/Consulting Services and Operating Expend.	5800	774,917.00	1,099,994.00	1,874,911.00	294,124.01	343,159.72	637,283.73	709,917.00	935,195.00	1,645,112.00
Communications	5900	65,500.00	12,000.00	77,500.00	13,948.26	391.75	14,340.01	65,500.00	12,000.00	77,500.00
Total, Services and Other Operating Expenditures		562,687.00	2,485,883.00	3,048,570.00	785,758.92	387,717.15	1,173,476.07	1,301,319.00	1,496,734.00	2,798,053.00

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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, 9400-9489, and 9660-9669, 9796 and 9797)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st 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	350,776.00	-	350,776.00	-	-	-	432,457.00	-	432,457.00
Amortization Expense-Lease Assets	6970	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		350,776.00	-	350,776.00	-	-	-	432,457.00	-	432,457.00
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	(148,200.00)	148,200.00	-	-	-	-	(130,389.00)	130,389.00	-
Debt Service:										
Interest	7438	25,323.00	-	25,323.00	-	-	-	25,323.00	-	25,323.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		(122,877.00)	148,200.00	25,323.00	-	-	-	(105,066.00)	130,389.00	25,323.00
8. TOTAL EXPENDITURES		5,708,456.00	4,452,555.00	10,161,011.00	2,209,625.31	997,060.54	3,206,685.85	5,924,457.00	4,695,759.00	10,620,216.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		782,541.00	(817,678.00)	(35,137.00)	(765,244.25)	(279,137.61)	(1,044,381.86)	1,841,937.00	(1,324,644.00)	517,293.00
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	(677,295.00)	677,295.00	-	-	-	-	(843,043.59)	843,043.59	-
4. TOTAL OTHER FINANCING SOURCES / USES		(677,295.00)	677,295.00	-	-	-	-	(843,043.59)	843,043.59	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		105,246.00	(140,383.00)	(35,137.00)	(765,244.25)	(279,137.61)	(1,044,381.86)	998,893.41	(481,600.41)	517,293.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	10,800,419.00	599,227.00	11,399,646.00	11,002,433.13	481,600.41	11,484,033.54	11,002,433.13	481,600.41	11,484,033.54
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		10,800,419.00	599,227.00	11,399,646.00	11,002,433.13	481,600.41	11,484,033.54	11,002,433.13	481,600.41	11,484,033.54
2. Ending Fund Balance, June 30 (E + F.1.c.)		10,905,665.00	458,844.00	11,364,509.00	10,237,188.88	202,462.80	10,439,651.68	12,001,326.54	-	12,001,326.54
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	-	458,844.00	458,844.00	-	202,462.80	202,462.80	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	8,301,579.00	-	8,301,579.00	8,639,127.00	-	8,639,127.00	8,645,320.00	-	8,645,320.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	1,524,152.00	-	1,524,152.00	-	-	-	1,628,358.00	-	1,628,358.00
Unassigned/Unappropriated Amount	9790	1,079,934.00	-	1,079,934.00	1,598,061.88	-	1,598,061.88	1,727,648.54	-	1,727,648.54

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					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,585,109.00	375,920.00	3,109,282.00	(475,827.00)	-13.27%
Education Protection Account State Aid - Current Year	8012	1,244,411.00	667,752.74	1,276,238.00	31,827.00	2.56%
State Aid - Prior Years	8019	-	-	245,327.00	245,327.00	New
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,576,041.00	399,624.00	1,537,013.00	(39,028.00)	-2.48%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		6,405,561.00	1,443,296.74	6,167,860.00	(237,701.00)	-3.71%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	231,808.00	-	96,419.00	(135,389.00)	-58.41%
Special Education - Federal	8181, 8182	76,160.00	-	76,160.00	-	0.00%
Child Nutrition - Federal	8220	350,000.00	-	350,000.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	1,806,830.00	562,249.00	2,083,989.00	277,159.00	15.34%
Total, Federal Revenues		2,464,798.00	562,249.00	2,606,568.00	141,770.00	5.75%
3. Other State Revenues						
Special Education - State	StateRevSE	443,527.00	118,784.00	443,527.00	-	0.00%
All Other State Revenues	StateRevAO	806,988.00	36,889.93	1,914,554.00	1,107,566.00	137.25%
Total, Other State Revenues		1,250,515.00	155,673.93	2,358,081.00	1,107,566.00	88.57%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	5,000.00	1,084.32	5,000.00	-	0.00%
Total, Local Revenues		5,000.00	1,084.32	5,000.00	-	0.00%
5. TOTAL REVENUES						
		10,125,874.00	2,162,303.99	11,137,509.00	1,011,635.00	9.99%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,565,043.00	690,306.98	2,507,121.00	(57,922.00)	-2.26%
Certificated Pupil Support Salaries	1200	253,381.00	71,690.04	254,878.00	1,497.00	0.59%
Certificated Supervisors' and Administrators' Salaries	1300	408,525.00	88,636.46	307,963.00	(100,562.00)	-24.62%
Other Certificated Salaries	1900	49,500.00	34,858.00	133,822.00	84,322.00	170.35%
Total, Certificated Salaries		3,276,449.00	885,491.48	3,203,784.00	(72,665.00)	-2.22%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	150,543.00	36,205.12	140,521.00	(10,022.00)	-6.66%
Non-certificated Support Salaries	2200	347,208.00	111,403.75	357,037.00	9,829.00	2.83%
Non-certificated Supervisors' and Administrators' Sal.	2300	168,703.00	85,040.80	304,907.00	136,204.00	80.74%
Clerical and Office Salaries	2400	290,398.00	53,995.44	211,200.00	(79,198.00)	-27.27%
Other Non-certificated Salaries	2900	6,000.00	-	6,000.00	-	0.00%
Total, Non-certificated Salaries		962,852.00	286,645.11	1,019,665.00	56,813.00	5.90%
3. Employee Benefits						
STRS	3101-3102	581,774.00	143,073.14	538,235.00	(43,539.00)	-7.48%
PERS	3201-3202	234,351.00	80,034.72	269,791.00	35,440.00	15.12%
OASDI / Medicare / Alternative	3301-3302	130,803.00	39,819.49	139,388.00	8,585.00	6.56%
Health and Welfare Benefits	3401-3402	538,524.00	137,296.85	485,862.00	(52,662.00)	-9.78%
Unemployment Insurance	3501-3502	45,619.00	4,735.14	49,145.00	3,526.00	7.73%
Workers' Compensation Insurance	3601-3602	47,491.00	13,127.95	44,516.00	(2,975.00)	-6.26%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		1,578,562.00	418,087.29	1,526,937.00	(51,625.00)	-3.27%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2022/23

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)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	95,000.00	47,977.65	336,000.00	241,000.00	253.68%
Books and Other Reference Materials	4200	7,000.00	18,120.67	18,138.00	11,138.00	159.11%
Materials and Supplies	4300	408,796.00	148,359.92	412,829.00	4,033.00	0.99%
Noncapitalized Equipment	4400	20,000.00	158,131.66	458,350.00	438,350.00	2191.75%
Food	4700	387,683.00	70,396.00	388,680.00	997.00	0.26%
Total, Books and Supplies		918,479.00	442,985.90	1,613,997.00	695,518.00	75.72%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	70,000.00	-	50,000.00	(20,000.00)	-28.57%
Travel and Conferences	5200	18,718.00	7,593.59	18,000.00	(718.00)	-3.84%
Dues and Memberships	5300	15,000.00	12,593.77	15,000.00	-	0.00%
Insurance	5400	120,000.00	136,404.61	120,000.00	-	0.00%
Operations and Housekeeping Services	5500	453,000.00	180,355.87	453,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	419,441.00	181,801.61	419,441.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	3,102.88	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,874,911.00	637,283.73	1,645,112.00	(229,799.00)	-12.26%
Communications	5900	77,500.00	14,340.01	77,500.00	-	0.00%
Total, Services and Other Operating Expenditures		3,048,570.00	1,173,476.07	2,798,053.00	(250,517.00)	-8.22%
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	350,776.00	-	432,457.00	81,681.00	23.29%
Amortization Expense-Lease Assets	6910	-	-	-	-	-
Total, Capital Outlay		350,776.00	-	432,457.00	81,681.00	23.29%
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	25,323.00	-	25,323.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		25,323.00	-	25,323.00	-	0.00%
8. TOTAL EXPENDITURES		10,161,011.00	3,206,685.85	10,620,216.00	459,205.00	4.52%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(35,137.00)	(1,044,381.86)	517,293.00	552,430.00	-1572.22%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2022/23

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ 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)						
		(35,137.00)	(1,044,381.86)	517,293.00	552,430.00	-1572.22%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	11,399,646.00	11,484,033.54	11,484,033.54	84,387.54	0.74%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		11,399,646.00	11,484,033.54	11,484,033.54		
2. Ending Fund Balance, June 30 (E + F.1.c.)		11,364,509.00	10,439,651.68	12,001,326.54		
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	458,844.00	202,462.80	-	(458,844.00)	(100%)
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	8,301,579.00	8,639,127.00	8,645,320.00	343,741.00	4.14%
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,524,152.00	-	1,628,358.00	104,206.00	6.84%
Unassigned/Unappropriated Amount	9790	1,079,934.00	1,598,061.88	1,727,648.54	647,714.54	59.98%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First 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: 2022/23

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 / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,109,282.00	0.00	3,109,282.00	3,411,891.00	3,638,307.00
Education Protection Account State Aid - Current Year	8012	1,276,238.00	0.00	1,276,238.00	1,276,238.00	1,276,238.00
State Aid - Prior Years	8019	245,327.00	0.00	245,327.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,537,013.00	0.00	1,537,013.00	1,537,013.00	1,537,013.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		6,167,860.00	0.00	6,167,860.00	6,225,142.00	6,451,558.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	96,419.00	96,419.00	216,000.00	216,000.00
Special Education - Federal	8181, 8182	0.00	76,160.00	76,160.00	76,160.00	76,160.00
Child Nutrition - Federal	8220	0.00	350,000.00	350,000.00	350,000.00	350,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	2,083,989.00	2,083,989.00	0.00	0.00
Total, Federal Revenues		0.00	2,606,568.00	2,606,568.00	642,160.00	642,160.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	443,527.00	443,527.00	443,527.00	443,527.00
All Other State Revenues	StateRevAO	1,593,534.00	321,020.00	1,914,554.00	1,562,739.00	1,452,137.00
Total, Other State Revenues		1,593,534.00	764,547.00	2,358,081.00	2,006,266.00	1,895,664.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Total, Local Revenues		5,000.00	0.00	5,000.00	5,000.00	5,000.00
5. TOTAL REVENUES						
		7,766,394.00	3,371,115.00	11,137,509.00	8,878,568.00	8,994,382.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,920,130.00	586,991.00	2,507,121.00	2,310,735.00	2,380,056.00
Certificated Pupil Support Salaries	1200	0.00	254,878.00	254,878.00	262,523.00	270,397.00
Certificated Supervisors' and Administrators' Salaries	1300	178,091.00	129,872.00	307,963.00	317,202.00	326,717.00
Other Certificated Salaries	1900	5,771.00	128,051.00	133,822.00	71,502.00	73,646.00
Total, Certificated Salaries		2,103,992.00	1,099,792.00	3,203,784.00	2,961,962.00	3,050,816.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	140,521.00	140,521.00	170,084.00	175,188.00
Non-certificated Support Salaries	2200	357,037.00	0.00	357,037.00	316,297.00	325,785.00
Non-certificated Supervisors' and Administrators' Sal.	2300	304,907.00	0.00	304,907.00	417,054.00	429,566.00
Clerical and Office Salaries	2400	186,585.00	24,615.00	211,200.00	217,536.00	224,063.00
Other Non-certificated Salaries	2900	6,000.00	0.00	6,000.00	6,180.00	6,366.00
Total, Non-certificated Salaries		854,529.00	165,136.00	1,019,665.00	1,127,151.00	1,160,968.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First 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: 2022/23

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	374,331.00	163,904.00	538,235.00	510,155.00	525,458.00
PERS	3201-3202	207,866.00	61,925.00	269,791.00	290,961.00	299,692.00
OASDI / Medicare / Alternative	3301-3302	100,672.00	38,716.00	139,388.00	141,882.00	146,139.00
Health and Welfare Benefits	3401-3402	341,631.00	144,231.00	485,862.00	450,546.00	450,546.00
Unemployment Insurance	3501-3502	29,567.00	19,578.00	49,145.00	47,319.00	48,737.00
Workers' Compensation Insurance	3601-3602	30,344.00	14,172.00	44,516.00	42,752.00	44,037.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		1,084,411.00	442,526.00	1,526,937.00	1,483,615.00	1,514,609.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	336,000.00	336,000.00	20,000.00	20,000.00
Books and Other Reference Materials	4200	2,000.00	16,138.00	18,138.00	2,000.00	2,000.00
Materials and Supplies	4300	186,815.00	226,014.00	412,829.00	406,218.00	406,218.00
Noncapitalized Equipment	4400	64,000.00	394,350.00	458,350.00	64,000.00	64,000.00
Food	4700	0.00	388,680.00	388,680.00	388,680.00	388,680.00
Total, Books and Supplies		252,815.00	1,361,182.00	1,613,997.00	880,898.00	880,898.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	20,000.00	30,000.00	50,000.00	50,000.00	50,000.00
Travel and Conferences	5200	15,000.00	3,000.00	18,000.00	18,000.00	18,000.00
Dues and Memberships	5300	15,000.00	0.00	15,000.00	15,000.00	15,000.00
Insurance	5400	120,000.00	0.00	120,000.00	120,000.00	120,000.00
Operations and Housekeeping Services	5500	453,000.00	0.00	453,000.00	453,000.00	453,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	260,000.00	159,441.00	419,441.00	435,382.00	435,382.00
Transfers of Direct Costs	5700-5799	(357,098.00)	357,098.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	709,917.00	935,195.00	1,645,112.00	1,423,553.00	1,261,654.00
Communications	5900	65,500.00	12,000.00	77,500.00	77,500.00	77,500.00
Total, Services and Other Operating Expenditures		1,301,319.00	1,496,734.00	2,798,053.00	2,592,435.00	2,430,536.00
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	432,457.00	0.00	432,457.00	432,457.00	432,457.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		432,457.00	0.00	432,457.00	432,457.00	432,457.00
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	(130,389.00)	130,389.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	25,323.00	0.00	25,323.00	25,323.00	25,323.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		(105,066.00)	130,389.00	25,323.00	25,323.00	25,323.00
8. TOTAL EXPENDITURES		5,924,457.00	4,695,759.00	10,620,216.00	9,503,841.00	9,495,607.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,841,937.00	(1,324,644.00)	517,293.00	(625,273.00)	(501,225.00)

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First 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: 2022/23

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		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	(843,043.59)	843,043.59	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(843,043.59)	843,043.59	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		998,893.41	(481,600.41)	517,293.00	(625,273.00)	(501,225.00)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	11,002,433.13	481,600.41	11,484,033.54	12,001,326.54	11,376,053.54
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		11,002,433.13	481,600.41	11,484,033.54	12,001,326.54	11,376,053.54
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,001,326.54	0.00	12,001,326.54	11,376,053.54	10,874,828.54
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	0.00	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	8,645,320.00	0.00	8,645,320.00	8,254,155.00	7,862,990.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,628,358.00	0.00	1,628,358.00	1,482,439.00	1,558,547.00
Unassigned/Unappropriated Amount	9790	1,727,648.54	0.00	1,727,648.54	1,639,459.54	1,453,291.54