

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

Charter School Name: Oakland Military Institute
 (continued) College Preparatory Academy
 CDS #: 01-61259-0130617
 Charter Approving Entity: Oakland Unified School District
 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 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. LCFE Revenue Sources										
State Aid - Current Year	8011	3,109,282.00	-	3,109,282.00	1,390,901.00	-	1,390,901.00	3,081,186.00	-	3,081,186.00
Education Protection Account State Aid - Current Year	8012	1,276,238.00	-	1,276,238.00	1,035,361.74	-	1,035,361.74	1,240,972.00	-	1,240,972.00
State Aid - Prior Years	8019	245,327.00	-	245,327.00	-	-	-	245,327.00	-	245,327.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	1,537,013.00	-	1,537,013.00	768,507.00	-	768,507.00	1,456,206.00	-	1,456,206.00
Other LCFE Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFE Sources		6,167,860.00	-	6,167,860.00	3,194,769.74	-	3,194,769.74	6,023,691.00	-	6,023,691.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	96,419.00	96,419.00	-	76,409.00	76,409.00	-	96,419.00	96,419.00
Special Education - Federal	8181, 8182	-	76,160.00	76,160.00	-	-	-	-	65,960.00	65,960.00
Child Nutrition - Federal	8220	-	350,000.00	350,000.00	-	134,161.57	134,161.57	-	325,000.00	325,000.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	2,083,989.00	2,083,989.00	-	961,339.45	961,339.45	-	1,763,018.00	1,763,018.00
Total, Federal Revenues		-	2,606,568.00	2,606,568.00	-	1,171,910.02	1,171,910.02	-	2,250,397.00	2,250,397.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	443,527.00	443,527.00	-	206,875.00	206,875.00	-	328,512.00	328,512.00
All Other State Revenues	StateRevAO	1,593,534.00	321,020.00	1,914,554.00	37,493.61	737,298.73	774,792.34	1,593,534.00	552,011.00	2,145,545.00
Total, Other State Revenues		1,593,534.00	764,547.00	2,358,081.00	37,493.61	944,173.73	981,667.34	1,593,534.00	880,523.00	2,474,057.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	5,000.00	-	5,000.00	6,050.67	-	6,050.67	139,310.00	-	139,310.00
Total, Local Revenues		5,000.00	-	5,000.00	6,050.67	-	6,050.67	139,310.00	-	139,310.00
5. TOTAL REVENUES		7,766,394.00	3,371,115.00	11,137,509.00	3,238,314.02	2,116,083.75	5,354,397.77	7,756,535.00	3,130,920.00	10,887,455.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,920,130.00	586,991.00	2,507,121.00	1,077,700.56	317,139.43	1,394,839.99	1,902,511.00	582,364.00	2,484,875.00
Certificated Pupil Support Salaries	1200	-	254,878.00	254,878.00	-	143,380.08	143,380.08	-	254,878.00	254,878.00
Certificated Supervisors' and Administrators' Salaries	1300	178,091.00	129,872.00	307,963.00	81,588.53	64,919.67	146,508.20	211,398.00	82,689.00	294,087.00
Other Certificated Salaries	1900	5,771.00	128,051.00	133,822.00	16,661.54	57,759.15	74,420.69	16,663.00	99,198.00	115,861.00
Total, Certificated Salaries		2,103,992.00	1,099,792.00	3,203,784.00	1,175,950.63	583,198.33	1,759,148.96	2,130,572.00	1,019,129.00	3,149,701.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	140,521.00	140,521.00	-	57,839.56	57,839.56	-	116,848.00	116,848.00
Non-certificated Support Salaries	2200	357,037.00	-	357,037.00	176,956.82	-	176,956.82	331,401.00	-	331,401.00
Non-certificated Supervisors' and Administrators' Sal.	2300	304,907.00	-	304,907.00	149,258.90	-	149,258.90	301,667.00	-	301,667.00
Clerical and Office Salaries	2400	186,585.00	24,615.00	211,200.00	85,213.90	14,232.02	99,445.92	188,743.00	-	188,743.00
Other Non-certificated Salaries	2900	6,000.00	-	6,000.00	1,500.00	-	1,500.00	7,500.00	-	7,500.00
Total, Non-certificated Salaries		854,529.00	165,136.00	1,019,665.00	412,929.62	72,071.58	485,001.20	829,311.00	116,848.00	946,159.00
3. Employee Benefits										
STRS	3101-3102	374,331.00	163,904.00	538,235.00	202,008.57	81,733.02	283,741.59	371,803.00	153,657.00	525,460.00
PERS	3201-3202	207,866.00	61,925.00	269,791.00	114,129.85	32,513.76	146,643.61	210,631.00	55,168.00	265,799.00
OASDI / Medicare / Alternative	3301-3302	100,672.00	38,716.00	139,388.00	52,758.52	20,613.21	73,371.73	100,888.00	33,600.00	134,488.00
Health and Welfare Benefits	3401-3402	341,631.00	144,231.00	485,862.00	209,163.97	73,779.97	282,943.94	370,579.00	134,622.00	505,201.00
Unemployment Insurance	3501-3502	29,567.00	19,578.00	49,145.00	14,943.62	9,300.55	24,244.17	31,226.00	17,033.00	48,259.00
Workers' Compensation Insurance	3601-3602	30,344.00	14,172.00	44,516.00	17,795.60	7,338.96	25,134.56	32,552.00	12,720.00	45,272.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		1,084,411.00	442,526.00	1,526,937.00	610,800.13	225,279.47	836,079.60	1,117,679.00	406,800.00	1,524,479.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	-	336,000.00	336,000.00	-	37,697.47	37,697.47	-	346,654.00	346,654.00
Books and Other Reference Materials	4200	2,000.00	16,138.00	18,138.00	2,446.55	23,944.68	26,391.23	4,500.00	34,946.00	39,446.00
Materials and Supplies	4300	186,815.00	226,014.00	412,829.00	183,957.73	100,147.38	284,105.11	259,847.00	241,098.00	500,945.00
Noncapitalized Equipment	4400	64,000.00	394,350.00	458,350.00	15,126.86	82,678.21	97,805.07	84,184.00	283,086.00	367,270.00
Food	4700	-	388,680.00	388,680.00	-	192,039.32	192,039.32	-	388,680.00	388,680.00
Total, Books and Supplies		252,815.00	1,361,182.00	1,613,997.00	201,531.14	436,507.06	638,038.20	348,531.00	1,294,464.00	1,642,995.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	20,000.00	30,000.00	50,000.00	-	52,147.50	52,147.50	-	95,288.00	95,288.00
Travel and Conferences	5200	15,000.00	3,000.00	18,000.00	9,410.10	3,635.08	13,045.18	20,000.00	8,026.00	28,026.00
Dues and Memberships	5300	15,000.00	-	15,000.00	27,961.97	-	27,961.97	16,500.00	-	16,500.00
Insurance	5400	120,000.00	-	120,000.00	136,404.61	-	136,404.61	118,432.00	-	118,432.00
Operations and Housekeeping Services	5500	453,000.00	-	453,000.00	293,973.00	-	293,973.00	505,000.00	-	505,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	280,000.00	159,441.00	439,441.00	270,540.59	81,231.36	351,771.95	347,219.00	159,441.00	506,660.00
Transfers of Direct Costs	5700-5799	(357,098.00)	357,098.00	-	(399,090.94)	399,090.94	-	(399,076.00)	399,076.00	-
Professional/Consulting Services and Operating Expend.	5800	709,917.00	935,195.00	1,645,112.00	364,795.32	673,640.15	1,038,435.47	890,563.00	923,251.00	1,813,814.00
Communications	5900	65,500.00	12,000.00	77,500.00	29,180.21	44.81	29,225.02	82,100.00	521.00	82,621.00
Total, Services and Other Operating Expenditures		1,301,319.00	1,496,734.00	2,798,053.00	733,174.86	1,209,789.84	1,942,964.70	1,580,738.00	1,585,603.00	3,166,341.00

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- 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	432,457.00	-	432,457.00	-	-	-	432,457.00	-	432,457.00
Amortization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		432,457.00	-	432,457.00	-	-	-	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	(130,389.00)	130,389.00	-	(2,504.04)	2,504.04	-	(131,698.00)	131,698.00	-
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		(105,066.00)	130,389.00	25,323.00	(2,504.04)	2,504.04	-	(106,375.00)	131,698.00	25,323.00
8. TOTAL EXPENDITURES		5,924,457.00	4,695,759.00	10,620,216.00	3,131,882.34	2,529,350.32	5,661,232.66	6,332,913.00	4,554,542.00	10,887,455.00
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	106,431.68	(413,266.57)	(306,834.89)	1,423,622.00	(1,423,622.00)	-
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	(843,043.59)	843,043.59	-	-	-	-	(942,021.59)	942,021.59	-
4. TOTAL OTHER FINANCING SOURCES / USES		(843,043.59)	843,043.59	-	-	-	-	(942,021.59)	942,021.59	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		998,893.41	(481,600.41)	517,293.00	106,431.68	(413,266.57)	(306,834.89)	481,600.41	(481,600.41)	-
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	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		11,002,433.13	481,600.41	11,484,033.54	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.)		12,001,326.54	-	12,001,326.54	11,108,864.81	68,333.84	11,177,198.65	11,484,033.54	-	11,484,033.54
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	-	-	-	-	68,333.84	68,333.84	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	8,645,320.00	-	8,645,320.00	8,645,320.00	-	8,645,320.00	8,645,320.00	-	8,645,320.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	1,628,358.00	-	1,628,358.00	1,628,358.00	-	1,628,358.00	1,710,045.30	-	1,710,045.30
Unassigned/Unappropriated Amount	9790	1,727,648.54	-	1,727,648.54	835,186.81	(0.00)	835,186.81	1,128,668.24	-	1,128,668.24

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 (continued) College Preparatory Academy
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 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2022/23

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	3,109,282.00	1,390,901.00	3,081,186.00	(28,096.00)	-0.90%
Education Protection Account State Aid - Current Year	8012	1,276,238.00	1,035,361.74	1,240,972.00	(35,266.00)	-2.76%
State Aid - Prior Years	8019	245,327.00	-	245,327.00	-	0.00%
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,537,013.00	768,507.00	1,456,206.00	(80,807.00)	-5.26%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		6,167,860.00	3,194,769.74	6,023,691.00	(144,169.00)	-2.34%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	96,419.00	76,409.00	96,419.00	-	0.00%
Special Education - Federal	8181, 8182	76,160.00	-	65,960.00	(10,200.00)	-13.39%
Child Nutrition - Federal	8220	350,000.00	134,161.57	325,000.00	(25,000.00)	-7.14%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	2,083,989.00	961,339.45	1,763,018.00	(320,971.00)	-15.40%
Total, Federal Revenues		2,606,568.00	1,171,910.02	2,250,397.00	(356,171.00)	-13.66%
3. Other State Revenues						
Special Education - State	StateRevSE	443,527.00	206,875.00	328,512.00	(115,015.00)	-25.93%
All Other State Revenues	StateRevAO	1,914,554.00	774,792.34	2,145,545.00	230,991.00	12.07%
Total, Other State Revenues		2,358,081.00	981,667.34	2,474,057.00	115,976.00	4.92%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	5,000.00	6,050.67	139,310.00	134,310.00	2686.20%
Total, Local Revenues		5,000.00	6,050.67	139,310.00	134,310.00	2686.20%
5. TOTAL REVENUES		11,137,509.00	5,354,397.77	10,887,455.00	(250,054.00)	-2.25%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,507,121.00	1,394,839.99	2,484,875.00	(22,246.00)	-0.89%
Certificated Pupil Support Salaries	1200	254,878.00	143,380.08	254,878.00	-	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	307,963.00	146,508.20	294,087.00	(13,876.00)	-4.51%
Other Certificated Salaries	1900	133,822.00	74,420.69	115,861.00	(17,961.00)	-13.42%
Total, Certificated Salaries		3,203,784.00	1,759,148.96	3,149,701.00	(54,083.00)	-1.69%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	140,521.00	57,839.56	116,848.00	(23,673.00)	-16.85%
Non-certificated Support Salaries	2200	357,037.00	176,956.82	331,401.00	(25,636.00)	-7.18%
Non-certificated Supervisors' and Administrators' Sal.	2300	304,907.00	149,258.90	301,667.00	(3,240.00)	-1.06%
Clerical and Office Salaries	2400	211,200.00	99,445.92	188,743.00	(22,457.00)	-10.63%
Other Non-certificated Salaries	2900	6,000.00	1,500.00	7,500.00	1,500.00	25.00%
Total, Non-certificated Salaries		1,019,665.00	485,001.20	946,159.00	(73,506.00)	-7.21%
3. Employee Benefits						
STRS	3101-3102	538,235.00	283,741.59	525,460.00	(12,775.00)	-2.37%
PERS	3201-3202	269,791.00	146,643.61	265,799.00	(3,992.00)	-1.48%
OASDI / Medicare / Alternative	3301-3302	139,388.00	73,371.73	134,488.00	(4,900.00)	-3.52%
Health and Welfare Benefits	3401-3402	485,862.00	282,943.94	505,201.00	19,339.00	3.98%
Unemployment Insurance	3501-3502	49,145.00	24,244.17	48,259.00	(886.00)	-1.80%
Workers' Compensation Insurance	3601-3602	44,516.00	25,134.56	45,272.00	756.00	1.70%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		1,526,937.00	836,079.60	1,524,479.00	(2,458.00)	-0.16%

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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	336,000.00	37,697.47	346,654.00	10,654.00	3.17%
Books and Other Reference Materials	4200	18,138.00	26,391.23	39,446.00	21,308.00	117.48%
Materials and Supplies	4300	412,829.00	284,105.11	500,945.00	88,116.00	21.34%
Noncapitalized Equipment	4400	458,350.00	97,805.07	367,270.00	(91,080.00)	-19.87%
Food	4700	388,680.00	192,039.32	388,680.00	-	0.00%
Total, Books and Supplies		1,613,997.00	638,038.20	1,642,995.00	28,998.00	1.80%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	50,000.00	52,147.50	95,288.00	45,288.00	90.58%
Travel and Conferences	5200	18,000.00	13,045.18	28,026.00	10,026.00	55.70%
Dues and Memberships	5300	15,000.00	27,961.97	16,500.00	1,500.00	10.00%
Insurance	5400	120,000.00	136,404.61	118,432.00	(1,568.00)	-1.31%
Operations and Housekeeping Services	5500	453,000.00	293,973.00	505,000.00	52,000.00	11.48%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	419,441.00	351,771.95	506,660.00	87,219.00	20.79%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend. Communications	5800	1,645,112.00	1,038,435.47	1,813,814.00	168,702.00	10.25%
5900	5900	77,500.00	29,225.02	82,621.00	5,121.00	6.61%
Total, Services and Other Operating Expenditures		2,798,053.00	1,942,964.70	3,166,341.00	368,288.00	13.16%
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	432,457.00	-	432,457.00	-	0.00%
Amorization Expense-Lease Assets	6910	-	-	-	-	-
Total, Capital Outlay		432,457.00	-	432,457.00	-	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	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		10,620,216.00	5,661,232.66	10,887,455.00	267,239.00	2.52%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		517,293.00	(306,834.89)	-	(517,293.00)	(100%)

**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 School District
 County: Alameda
 Charter #: 0349
 Fiscal Year: 2022/23

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)						
		517,293.00	(306,834.89)	-	(517,293.00)	(100%)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	11,484,033.54	11,484,033.54	11,484,033.54	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		11,484,033.54	11,484,033.54	11,484,033.54		
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,001,326.54	11,177,198.65	11,484,033.54		
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	-	68,333.84	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	8,645,320.00	8,645,320.00	8,645,320.00	-	0.00%
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,628,358.00	1,628,358.00	1,710,045.30	81,687.30	5.02%
Unassigned/Unappropriated Amount	9790	1,727,648.54	835,186.81	1,128,668.24	(598,980.30)	-34.67%

**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 School District
 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 objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	3,081,186.00	0.00	3,081,186.00	5,355,926.00	6,362,060.00
Education Protection Account State Aid - Current Year	8012	1,240,972.00	0.00	1,240,972.00	0.00	0.00
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	1,456,206.00	0.00	1,456,206.00	1,456,206.00	1,456,206.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		6,023,691.00	0.00	6,023,691.00	6,812,132.00	7,818,266.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	96,419.00	96,419.00	96,419.00	96,419.00
Special Education - Federal	8181, 8182	0.00	65,960.00	65,960.00	57,351.00	57,351.00
Child Nutrition - Federal	8220	0.00	325,000.00	325,000.00	350,000.00	350,000.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	1,763,018.00	1,763,018.00	321,571.00	0.00
Total, Federal Revenues		0.00	2,250,397.00	2,250,397.00	825,341.00	503,770.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	328,512.00	328,512.00	399,874.00	399,874.00
All Other State Revenues	StateRevAO	1,593,534.00	552,011.00	2,145,545.00	1,246,801.00	1,378,717.00
Total, Other State Revenues		1,593,534.00	880,523.00	2,474,057.00	1,646,675.00	1,778,591.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	139,310.00	0.00	139,310.00	5,000.00	5,000.00
Total, Local Revenues		139,310.00	0.00	139,310.00	5,000.00	5,000.00
5. TOTAL REVENUES						
		7,756,535.00	3,130,920.00	10,887,455.00	9,289,148.00	10,105,627.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,902,511.00	582,364.00	2,484,875.00	2,473,547.00	2,505,390.00
Certificated Pupil Support Salaries	1200	0.00	254,878.00	254,878.00	262,461.00	267,627.00
Certificated Supervisors' and Administrators' Salaries	1300	211,398.00	82,689.00	294,087.00	354,871.00	354,871.00
Other Certificated Salaries	1900	16,663.00	99,198.00	115,861.00	116,784.00	117,373.00
Total, Certificated Salaries		2,130,572.00	1,019,129.00	3,149,701.00	3,207,663.00	3,245,261.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	116,848.00	116,848.00	128,079.00	132,882.00
Non-certificated Support Salaries	2200	331,401.00	0.00	331,401.00	329,527.00	331,076.00
Non-certificated Supervisors' and Administrators' Sal.	2300	301,667.00	0.00	301,667.00	395,535.00	402,328.00
Clerical and Office Salaries	2400	188,743.00	0.00	188,743.00	235,577.00	240,777.00
Other Non-certificated Salaries	2900	7,500.00	0.00	7,500.00	0.00	0.00
Total, Non-certificated Salaries		829,311.00	116,848.00	946,159.00	1,088,718.00	1,107,063.00

**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 School District
 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	371,803.00	153,657.00	525,460.00	560,841.00	567,036.00
PERS	3201-3202	210,631.00	55,168.00	265,799.00	310,311.00	328,361.00
OASDI / Medicare / Alternative	3301-3302	100,888.00	33,600.00	134,488.00	142,371.00	144,602.00
Health and Welfare Benefits	3401-3402	370,579.00	134,622.00	505,201.00	567,000.00	589,680.00
Unemployment Insurance	3501-3502	31,226.00	17,033.00	48,259.00	36,903.00	36,903.00
Workers' Compensation Insurance	3601-3602	32,552.00	12,720.00	45,272.00	47,853.00	48,474.00
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		1,117,679.00	406,800.00	1,524,479.00	1,665,279.00	1,715,056.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	346,654.00	346,654.00	45,000.00	45,000.00
Books and Other Reference Materials	4200	4,500.00	34,946.00	39,446.00	5,000.00	5,000.00
Materials and Supplies	4300	259,847.00	241,098.00	500,945.00	400,000.00	415,000.00
Noncapitalized Equipment	4400	84,184.00	283,086.00	367,270.00	85,000.00	85,000.00
Food	4700	0.00	388,680.00	388,680.00	398,000.00	408,000.00
Total, Books and Supplies		348,531.00	1,294,464.00	1,642,995.00	933,000.00	958,000.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	95,288.00	95,288.00	92,685.00	92,685.00
Travel and Conferences	5200	20,000.00	8,026.00	28,026.00	18,086.00	15,000.00
Dues and Memberships	5300	16,500.00	0.00	16,500.00	32,000.00	32,000.00
Insurance	5400	118,432.00	0.00	118,432.00	120,000.00	120,000.00
Operations and Housekeeping Services	5500	505,000.00	0.00	505,000.00	510,000.00	515,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	347,219.00	159,441.00	506,660.00	406,000.00	406,000.00
Transfers of Direct Costs	5700-5799	(399,076.00)	399,076.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	890,563.00	923,251.00	1,813,814.00	1,204,408.00	1,204,408.00
Communications	5900	82,100.00	521.00	82,621.00	85,000.00	85,000.00
Total, Services and Other Operating Expenditures		1,580,738.00	1,585,603.00	3,166,341.00	2,468,179.00	2,470,093.00
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
Amorization 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	(131,698.00)	131,698.00	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		(106,375.00)	131,698.00	25,323.00	25,323.00	25,323.00
8. TOTAL EXPENDITURES		6,332,913.00	4,554,542.00	10,887,455.00	9,820,619.00	9,953,253.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,423,622.00	(1,423,622.00)	0.00	(531,471.00)	152,374.00

**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 School District
 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	(942,021.59)	942,021.59	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(942,021.59)	942,021.59	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		481,600.41	(481,600.41)	0.00	(531,471.00)	152,374.00
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	11,484,033.54	10,952,562.54
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		11,002,433.13	481,600.41	11,484,033.54	11,484,033.54	10,952,562.54
2. Ending Fund Balance, June 30 (E + F.1.c.)		11,484,033.54	0.00	11,484,033.54	10,952,562.54	11,104,936.54
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	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	1,710,045.30	0.00	1,710,045.30	1,510,067.55	1,553,226.75
Unassigned/Unappropriated Amount	9790	1,128,668.24	0.00	1,128,668.24	1,188,339.99	1,688,719.79