

# **FISCAL YEAR 2023-24 ORIGINAL BUDGET**



**Meeting of the Governing Board  
June 9, 2023**

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# Budget Development Team

## Oakland Military Institute Administration Team

Dr. Mary Streshly

Chief Thomas James

Lieutenant Colonel Vincent Salazar

Kathryn Wong

## Business Management Team

Rebekah Runyan, CPA

Jacque Eischens

# Background

## Original Budget and Interim Financial Reporting

Local educational agencies (LEAs) are required to pass an original budget in June for the upcoming school year and fiscal year (FY) that runs from July 1<sup>st</sup> through June 30<sup>th</sup>. Oakland Military Institute College Preparatory Academy (referred to in this document as Oakland Military Institute, OMI and the school) provides these reports to Oakland Unified School District (OUSD) and posts to the school's website. OUSD reviews the original budget and sends the final draft to Alameda County Office of Education.

## Local Control Funding Formula (LCFF)

LCFF funding is allocated through the Principal Apportionment and is funded through a combination of property taxes and state funding from the State School Fund and Education Protection Act. This is the primary source of an LEA's general-purpose funding and is calculated on average daily attendance. The funding is made up of three components.

**Base Grant** is the per pupil amount of state funding and property tax revenue. The LEA receives this funding based on the Average Daily Attendance (ADA). Funding is based on the number of days students attend school rather than on the total number of students enrolled. These funds are often referred to as the "unrestricted funds" and are used to run the core activities of the district: facilities, school management, teachers, etc. and other core expenses required to keep things running.

The state funding portion backfills property tax revenues. If the LEA receives property tax revenue that is \$100,000 more than projected, state funding is reduced by \$100,000 and vice versa. As Oakland Military Institute's charter authority, Oakland Unified School District receives property taxes and distributes them to OMI based on average daily attendance.

**Supplemental and Concentration Grants** are calculated based on a 3-year rolling average of the District's Unduplicated Pupil Count on Census Day. These funds are used for supplementary expenditures that increase or improve services to unduplicated pupils. The unduplicated pupil count consists of students considered low income (measured by Free-Reduced meal eligibility), English language learners, and/or foster youth. These funds are distributed along with the state funding portion of the base grant.

**Education Protection Account (EPA)** funds are generated through Proposition 30. The original act included a .25 sales tax increase that expired in 2016. That same year, voters extended the income tax increase for upper-income taxpayers to 2030. These taxes are deposited into the EPA. A calculation is used to determine the amounts distributed to schools. As with property taxes, increased EPA revenue decreases state funding portion and vice versa.

## Average Daily Attendance

Average Daily Attendance (ADA) is the total number of days of student attendance divided by the total number of days taught. LEAs do not receive funding for students for days they are absent.

# Budget Analysis

## Budget Highlights

OMI collaborated with administration, the business office, military personnel, and CBO contractors to develop a budget that is aligned with the school's goals. OMI balanced the original FY23-24 budget using \$46,723 in cash reserves.

The unrestricted funding, determined by the LCFF calculator, will see an increase of 22% due to budgeting 525 pupils in school year 2023-2024, up from 455 pupils in school year 2022-2023. A 8.22% LCFF COLA was also included in the projected new revenue.

Governor Gavin Newsom's May Revision of the 2023-24 State Budget reflects a \$31.5 billion budget shortfall due to underperforming revenues, which is an increase of \$9.3 billion since January 2023. Despite the economic uncertainties, education funding, particularly the cost-of-living adjustment (COLA) for K-14 education, is prioritized. However, this comes at the expense of reduced one-time funds, and further reductions may be necessary if economic risks materialize.

The May Revision highlights the risks to the budget, including the federal debt ceiling issue, increased borrowing costs, and delayed tax revenues. The budget assumes continued economic growth but acknowledges the potential for a recession, which could significantly impact the deficit. To mitigate risks, the Governor maintains budget reserves of \$37.2 billion but relies on borrowing, deferred investments, and reductions in one-time funding for education.

- Governor Newsom's May Revision reveals a \$31.5 billion budget shortfall, an increase of \$9.3 billion since January, due to underperforming revenues.
- Education funding, particularly the cost-of-living adjustment (COLA) for K-14 education, is protected, but one-time funds are reduced.
- The budget presented is one of the riskiest in over a decade. It faces risks from the federal debt ceiling, increased borrowing costs, and delayed tax revenues.
- Economic growth is projected, but a recession could create an additional deficit of up to \$40 billion.
- The budget reserves amount to \$37.2 billion, and the Governor refrains from using tools typically employed during economic downturns.
- The Proposition 98 minimum guarantee for education funding decreases by \$3.7 billion compared to 2021-22 levels.
- The Local Control Funding Formula (LCFF) receives an 8.22% COLA and additional funding for high-poverty schools.
- Special education funding and screening for reading difficulties are addressed, with adjustments and additional support proposed.
- Universal school meals and the California State Preschool Program receive increased funding, including a COLA for the latter.

The original budget for 2023-24 will be based on Governor Newsom's May revisions. The budget development team will review guidance from various sources including School Services of California (SSC), Fiscal Crisis and Management Assistance Team (FCMAT), Business and Administration Services Committee (BASC), and Charter School Development Center (CSDC) when adjusting the budget at 1<sup>st</sup> and 2<sup>nd</sup> interim reporting.

## Planning Factors

Key planning factors for 2023-24 original budget and multi-year projections as provided by the Business and Administration Services Committee of the California County Superintendents based on assumptions used by the California Department of Finance.

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA*	8.22%	3.94%	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.00%	28.10%	28.10%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Mandated Block Grant			
Charters			
K-8 per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

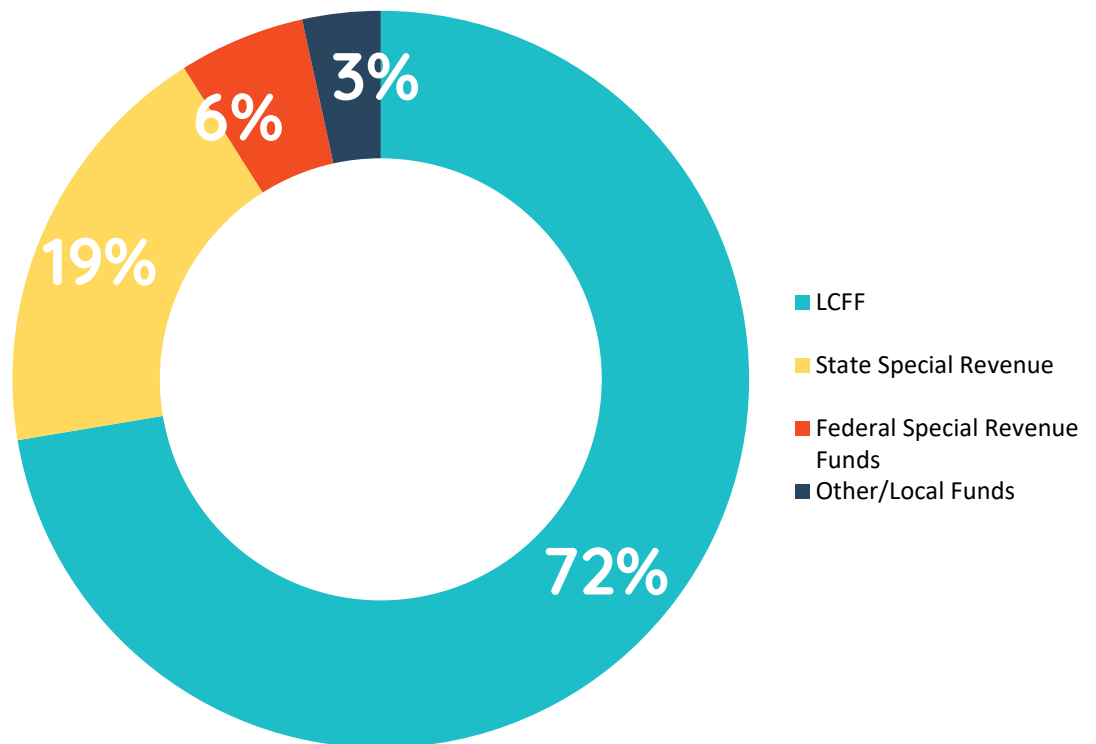
The budget was created using a 4% increase year after year that accounts for the steps up in the salary schedule for all staff.

## Budget Summary

The school's overall projected budget for the school year 2023-2024 is \$10,440,928, which includes both projected new revenue of \$10,394,205 and projected fund balance (cash carryover) of \$46,723. Funding from the LCFF calculator is based on 525 students, an increase of 70 students from P2 reporting as well as a LCFF COLA of 8.22%

Funding for Food Services will be based on actuals from FY 2024. The budget has been created using an estimate based on the current year's revenue and anticipated student count for next year.

The LCFF funding makes up most of the budget at 72% of the proposed FY23-24 budget. The unrestricted LCFF funds are used to cover the costs of operations. The breakout of the proposed budget is as presented below.



State Special Revenue sources include Early Learning Opportunities, After School Education Safety Grant, Educator Effectiveness, Lottery Instructional Materials, Special Education, SPED Dispute, Special Education – Mental Health, Arts, Music and Instructional Materials Block Grant, Kitchen Training, Kitchen Infrastructure, A-G Completion Improvement Grant, Learning Recovery Block Grant, Prop 28 Arts and Music, A-G Learning Loss Mitigation, Expanded Learning Opportunities Grant and the National Guard.

Federal Special Revenue sources include No Child Left Behind/Every Student Succeeds Act (Title I-IV), Special Education (IDEA), the National School Lunch Program, and ESSER III.

Other Local Funds include the new donor sponsored Superintendent Commandant Fund.

## Revenue Summary

Oakland Military Institute is projecting 525 students for the upcoming 2023-2024 school year with an average daily attendance of 92%. At First Interim, the school will increase or decrease ADA projections based on actual enrollment.

Below is a chart that summarizes Oakland Military Academy's estimated revenue for school year 2022-2023 versus the projected revenue for school year 2023-2024. The school is anticipating a decrease in overall revenue of 6.8%. This decrease is due mainly to one-time state and federal funds being spent down like the ESSER II and ESSER III funds.

LCFF Revenue Sources	2022-23	2023-24	Change	%Change
State Aid - Current Year	\$3,058,653	\$4,022,288	\$963,635	31.51%
Education Protection Account State Aid - Current Year	\$1,352,850	\$1,691,489	\$338,639	25.03%
State Aid - Prior Years	\$245,327	\$0	(\$245,327)	-100.00%
Transfers of Charter Schools in Lieu of Property Taxes	\$1,456,206	\$1,456,206	\$0	0.00%
<b>Total, LCFF Sources</b>	<b>\$6,113,036</b>	<b>\$7,169,983</b>	<b>\$1,056,947</b>	<b>17.29%</b>

Federal Revenue Sources	2022-23	2023-24	Change	%Change
No Child Left Behind/ Every Student Succeeds Act	\$96,419	\$96,419	\$0	0.00%
Special Education - Federal	\$90,836	\$62,100	(\$28,736)	-31.64%
Child Nutrition - Federal	\$267,000	\$325,000	\$58,000	21.72%
Donated Food Commodities	\$0	\$0	\$0	0.00%
Other Federal Revenues	\$1,763,020	\$409,412	(\$1,353,608)	-76.78%
<b>Total, Federal Revenues</b>	<b>\$2,217,275</b>	<b>\$892,931</b>	<b>(\$1,324,344)</b>	<b>-59.73%</b>

Other State Revenue Sources	2022-23	2023-24	Change	%Change
Special Education - State	\$913,362	\$389,983	(\$523,379)	-57.30%
All Other State Revenues	\$1,909,195	\$1,891,308	(\$17,887)	-0.94%
<b>Total, Other State Revenues</b>	<b>\$2,822,557</b>	<b>\$2,281,291</b>	<b>(\$541,266)</b>	<b>-19.18%</b>

Other Local Revenue Sources	2022-23	2023-24	Change	%Change
Superintendent / Commandant Fund	\$0	\$50,000	\$50,000	0.00%
	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0.00%</b>

<b>Total Estimated Revenue</b>	<b>\$11,152,868</b>	<b>\$10,394,205</b>	<b>(\$758,663)</b>	<b>-6.80%</b>
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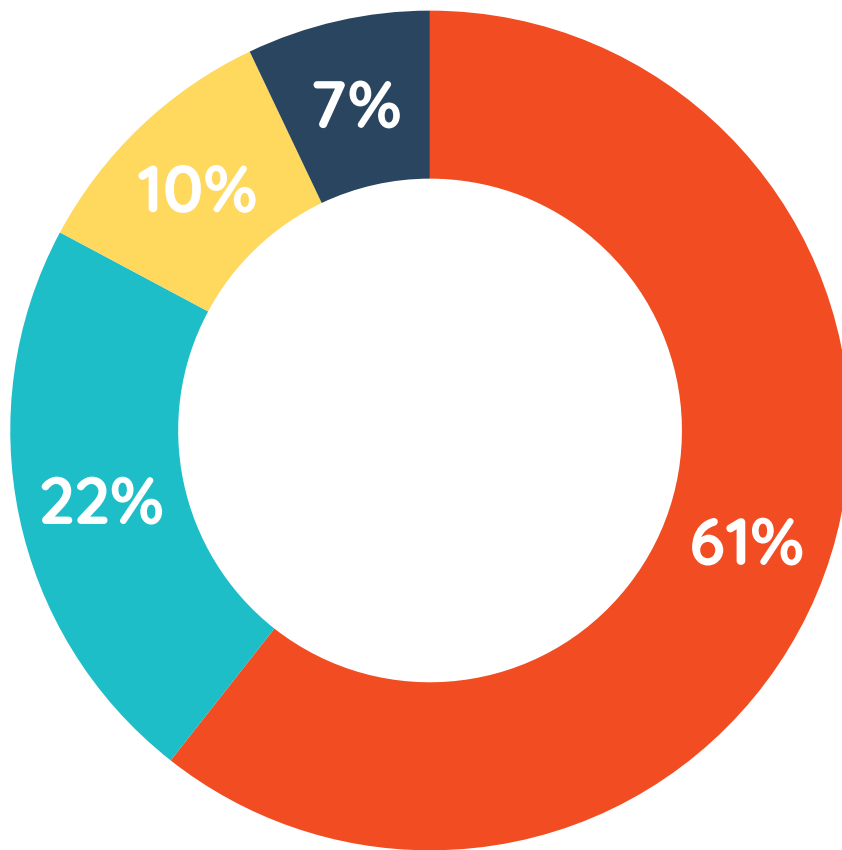
## Expenditure Summary

Oakland Military Institute was able to balance its FY 2024 expenditures using \$46,723 in fund balance/cash reserves. The school's management is using the reserves to help pay for a much-needed technological refresh over the next five years.

ESSER II & ESSER III funds in FY22 and FY23 allowed OMI the ability to add additional positions to help with learning loss due to the COVID-19 Pandemic. In FY24, the ESSER II funds are no longer available and in FY25 ESSER III funds will no longer be available. The school is using the majority of their ESSER III funds to fund staff positions in FY24. In FY25, the school will need to determine if these positions can continue to be supported in the school's budget.

As the year progresses, OMI continually reviews actual expenses and updates budget projections based on new information.

The pie chart below indicates that 61% of the school's projected expenditures are budgeted in compensation and benefits, 22% in contracted services, 10% in supplies, and 7% in property.



■ Compensation & Benefits   ■ Contract Services   ■ Supplies   ■ Property

## Personnel Costs

The chart below identifies the FY2024 budgeted positions and costs for the school. Overall, the budget includes a total staff Full Time Equivalency (FTE) of 50.62, which is similar to FY 2023 FTEs.

Position	FTE	Salary	Benefits	Total Cost
<b>Certificated Salaries:</b>				
Certificated Teachers' Salaries	28.60	\$2,560,158	\$942,031	\$3,502,189
Certificated Pupil Support Salaries	3.00	\$290,767	\$115,083	\$405,850
Certificated Supervisors' and Administrators' Salaries	2.06	\$383,750	\$130,093	\$513,843
Other Certificated Salaries	0.50	\$51,480	\$15,886	\$67,366
<b>Total Certificated Salaries</b>	<b>34.16</b>	<b>\$3,286,155</b>	<b>\$1,203,093</b>	<b>\$4,489,248</b>
<b>Non-Certificated Salaries:</b>				
Non-certificated Instructional Aides' Salaries	2.96	\$108,752	\$66,745	\$175,497
Non-certificated Support Salaries	7.00	\$427,187	\$211,348	\$638,535
Non-certificated Supervisors' and Administrators' Sal.	3.00	\$301,950	\$137,978	\$439,928
Clerical and Office Salaries	2.50	\$140,325	\$68,352	\$208,677
Other Non-certificated Salaries	1.00	\$45,944	\$16,978	\$62,922
<b>Total Non-Certificated Salaries:</b>	<b>16.46</b>	<b>\$1,024,158</b>	<b>\$501,401</b>	<b>\$1,525,559</b>
<b>Total</b>	<b>50.62</b>	<b>\$4,310,313</b>	<b>\$1,704,494</b>	<b>\$6,014,807</b>

The chart below identifies the additional compensation and corresponding costs included in the FY2024 budget.

Stipend Description	Stipend Amount	Benefits	Total Cost
National Board Certified	\$5,000	\$1,275	\$6,275
Coaches	\$12,000	\$3,059	\$15,059
Department Head	\$16,000	\$4,079	\$20,079
Longevity	\$9,500	\$2,422	\$11,922
Degree	\$14,500	\$3,696	\$18,196
Signing	\$70,958	\$18,089	\$89,047
<b>Total</b>	<b>\$127,958</b>	<b>\$32,620</b>	<b>\$160,578</b>

## Non-Personnel Costs

Non-personnel costs in the school year 2023-2024 budget are \$4,232,096 and account for 39% of the overall proposed budget. The budget development team reviewed expenditures for the 2022-2023 school year in detail to review in-depth the expenditures the school currently has. For the school year 2023-2024, the school created department and school-wide budgets to allow for additional insight and accountability.

Listed below are ancillary services, other contracted services, professional services, and professional and liability insurance costs for the upcoming 2023-2024 fiscal year.

Description	FY2024
Ancillary Services	\$142,330
<i>Psychologist/Speech Language</i>	\$126,600
<i>IEP Services</i>	\$15,000
<i>Other Specialist</i>	\$730
Other Contract Services	\$658,021
<i>Substitutes</i>	\$40,000
<i>Indirect Costs</i>	\$45,987
<i>Food Services</i>	\$347,034
<i>After School / Summer School</i>	\$225,000
Other Professional/Technical Services	\$361,150
<i>Auditing</i>	\$24,750
<i>CALPADs Consulting</i>	\$10,000
<i>Legal</i>	\$40,000
<i>Student Management Consulting</i>	\$15,000
<i>Business Office Service</i>	\$192,000
<i>Medical Benefit Admin</i>	\$2,400
<i>IT Services</i>	\$77,000
Professional & Liability Insurance	\$155,128
<i>Worker's Comp</i>	\$47,301
<i>General Liability</i>	\$32,000
<i>Commercial Umbrella</i>	\$25,000
<i>Accident</i>	\$12,827
<i>Property</i>	\$38,000
<b>Sub-total</b>	<b>\$1,316,629</b>

Listed below are contracts and vendors for curriculum and textbooks, professional development, software, and settlement costs.

Description	FY2024
Curriculum and Textbooks	\$173,506
<i>Discovery</i>	\$42,000
<i>Read 180</i>	\$35,000
<i>Imagine / Edgenuity</i>	\$65,806
<i>Renaissance</i>	\$11,900
<i>Middle School Social Studies</i>	\$14,000
<i>Dual; Enrollment Spanish</i>	\$4,800
Professional Development	\$196,900
<i>CORE</i>	\$145,500
<i>BARR</i>	\$23,000
<i>Louis Educational Concepts LLC</i>	\$24,000
<i>Aeries</i>	\$4,400
Software	\$75,483
<i>Aeries</i>	\$8,488
<i>Board on Track</i>	\$5,995
<i>GoGuardian</i>	\$2,593
<i>Adobe</i>	\$2,650
<i>Zoom</i>	\$4,500
<i>Edlio</i>	\$4,200
<i>Titan</i>	\$2,545
<i>Oakland Enrolls</i>	\$10,380
<i>Raptor</i>	\$625
<i>Red Tomatoes</i>	\$2,500
<i>Healthy Kid Survey</i>	\$350
<i>schoolAbility</i>	\$30,657
Misc.	\$47,698
<i>Settlement</i>	\$47,698
<b>Sub-total</b>	<b>\$493,587</b>

Below are the costs associated with providing transportation to the students.

Description	FY2024
General Student Transportation	\$10,000
Field Trips	\$20,000
Toll Fees	\$1,250
Repair & Maintenance for Vehicles	\$10,000
Gasoline for Vehicles	\$12,000
<b>Sub-total</b>	<b>\$53,250</b>

Below are the costs associated with running the facilities like rent, utilities, cleaning, and maintenance.

Description	FY2024
Communication Services	\$74,800
Electricity	\$120,000
Water/Sewage	\$25,000
Waste Management	\$38,400
Janitorial	\$135,000
Recycling	\$13,680
Annual Floor Waxing	\$27,000
Pest Control	\$1,980
Tree Trimming	\$3,500
Elevator Inspection / Servicing	\$11,075
Fire Inspection / Testing	\$9,200
Repair & Maintenance for Building	\$48,000
Renting Land & Building	\$288,000
<b>Sub-total</b>	<b>\$795,635</b>

Below are the one-time facility upgrades anticipated to start in the school year 2023-2024.

Description	FY2024
Kitchen Infrastructure (Phase 1 - Possible to start)	\$128,617
Bathroom Remodel	\$120,000
Carpeting	\$10,000
<b>Sub-total</b>	<b>\$258,617</b>

Below are the department budgets for school year 2023-2024

Description	FY2024
Athletics Department	\$40,000
Counseling Department	\$5,000
English Language Arts Department	\$5,000
Homeless Youth Department	\$4,500
Information Technology Department (IT Refresh)	\$514,160
Math Department	\$5,000
Military	\$300,000
Parent Engagement	\$5,000
Science Department	\$5,000
Social Studies Department	\$5,000
Special Education Department	\$5,000
Superintendent / Commandant (Donor Fund)	\$50,000
<b>Sub-total</b>	<b>\$943,660</b>

Below are the school-wide budgets for 2023-2024 that are not associated with a major vendor:

Description	FY2024
Admin Supplies	\$13,566
Campus Beautification	\$5,650
Career Technology Education (CTE) Credentials	\$15,000
Facility Supplies	\$82,500
Instructional Materials/Textbooks	\$29,273
Instructional Supplies	\$25,000
Kitchen Supplies for Admin & Staff	\$2,500
Kitchen Supplies for Students	\$15,358
Memberships & Accreditations	\$22,587
Photography	\$5,250
Printing & Toner	\$20,111
Professional Development / Food	\$37,913
PSAT/SAT Test Fees	\$1,600
Physical Training Uniforms	\$45,000
SAT Reimbursements	\$900
SAT School Day Exams	\$500
Shipping / Postage	\$5,010
Staff Recognition / Food	\$15,000
Staff Recruitment	\$3,000
Student Activities / Graduation	\$25,000
<b>Sub-total</b>	<b>\$370,718</b>

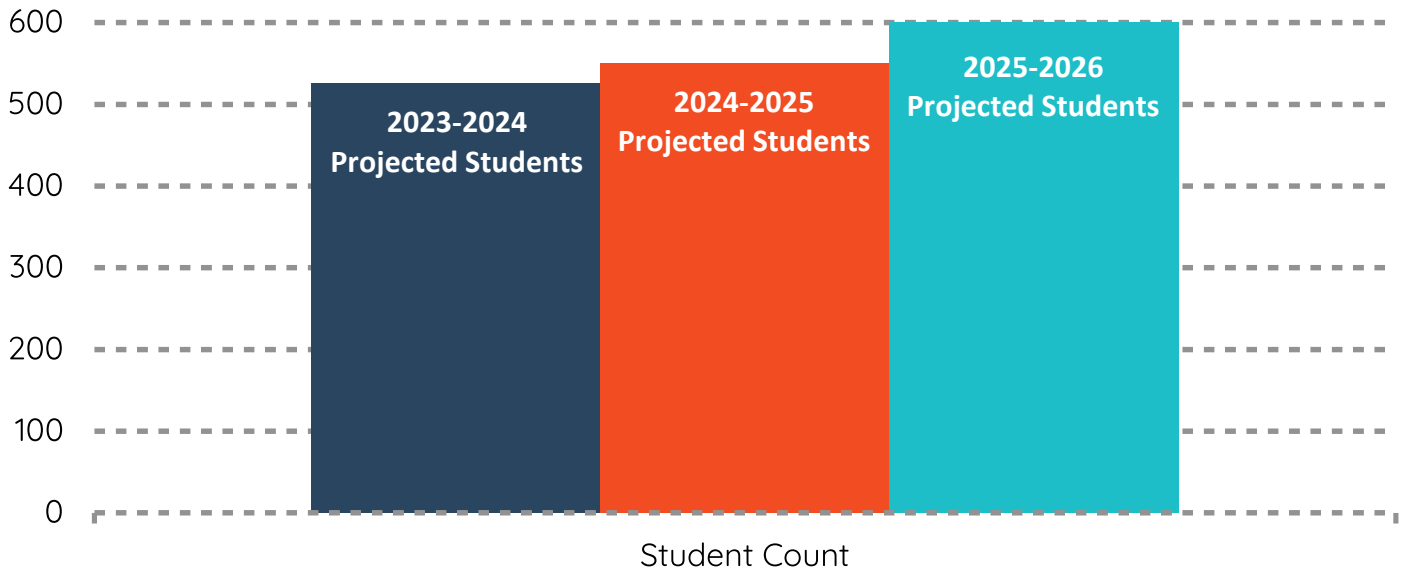
## Multi-Year Projections

The original budget multi-year projections were created using projected flat enrollment for the next three fiscal years. Enrollment and average daily attendance projections for all three fiscal years are increased when comparing to final funded student counts in the 2022-2023 fiscal year.

Oakland Military Institute Superintendent Dr. Mary Streshly provides additional information on the enrollment increase.

*“OMI has a comfortable degree of confidence that enrollment will increase moderately over the next two years due to large investments in recruiting efforts by the Board Chairman, devoted manpower at the site level, and the admissions lottery data compiled thus far. From November 2022 to February 2023, Oakland Military Institute assisted with 224 On-Time candidate applications. This is an increase of 16% over the prior year's On-Time application total of 188 candidates collected by February 2022. Since the On-Time lottery window closed on February 3rd, 2023, OMI's applicant pace increased by 25% or 279 applications by February 25th, 2023. Applications across all Oakland Enrolls charter schools over the same period, there was only a 12% increase. Last year, a total of 634 candidates applied to OMI for the school. Based on current average applications for the school year 2023-24, OMI will amass approximately 675 candidates by August 2023.”*

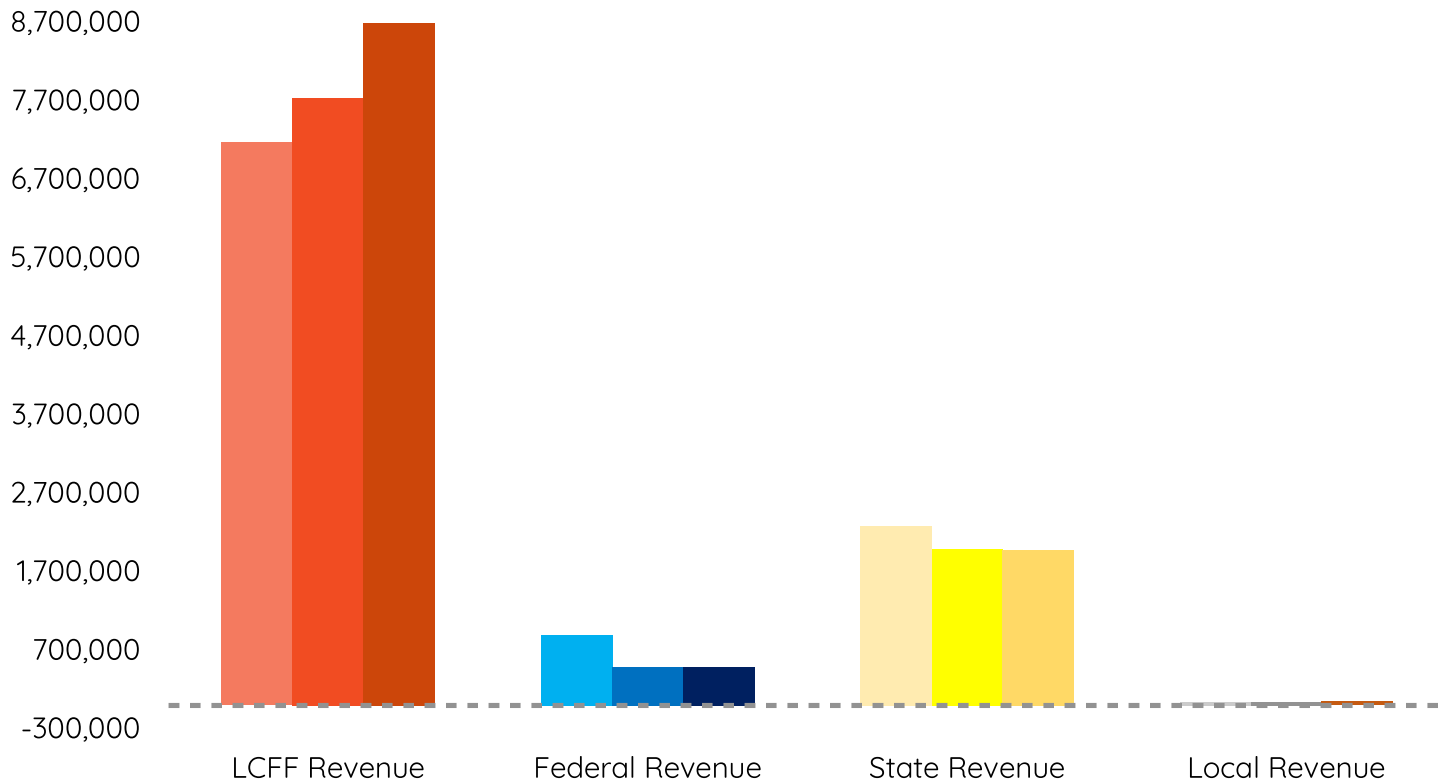
Below is a chart showing projected student counts used for the multi-year budget projections.



## Multi-Year Revenue Projections

In future fiscal years, the Local Control Funding revenue will continue to increase as a percentage of overall revenue for the school. This is due to the spending down the state and federal one-time revenue associated with the COVID-19 pandemic. There is also a significant increase in LCFF funding due to the increased student enrollment projections over the next three years.

Below is a graph comparing revenue over the next three years.



## Multi-Year Expenditure Projections

In future fiscal years, the Local Control Funding revenue will continue to increase as a percentage of overall revenue for the school. This is due to the spending down the state and federal one-time revenue associated with the COVID-19 pandemic. There is also a significant increase in LCFF funding due to the increased student enrollment projections over the next three years.

Major changes to the school's 2024-2025 budget include:

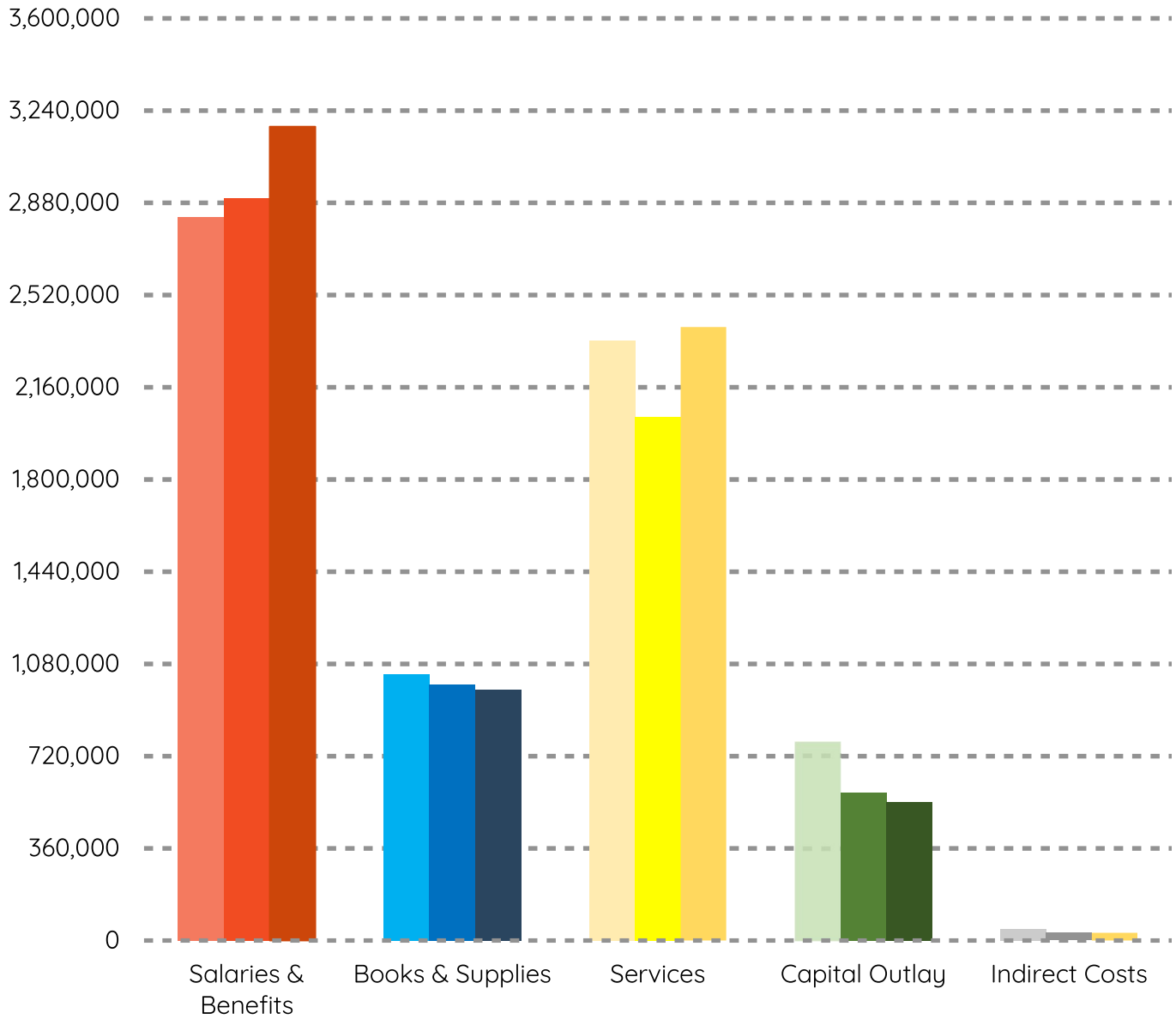
- Increasing student count to 550
- Adding two additional teachers
- Replacing the IT Tech with an IT Manager
- Removal of contracts related to the training of new staff
- Remodeling the kitchen
- No additional state or federal funding related to COVID-19 pandemic



Major changes to the school’s 2025-2026 budget include:

- Increasing student count to 600
- Adding two additional teachers
- Three-year renewal of Read 180 software
- New turf

Below is a graph comparing expenditures over the next three years.



## Going Forward

The budget is a fluid document updated as new information becomes available. Additional revisions will be submitted for approval at interim 1 and interim 2 reporting. As OMI receives additional funds, or learns of funding deficits, the budget projections will be adjusted as needed.

# Appendix

2023-2024 Adopted Budget Charter Alt Form

Original Budget LCFF Calculator

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**Charter School Name:** Oakland Military Institute  
 (name continued) \_\_\_\_\_  
**CDS #:** 01-61259-xxxxxxx  
**Charter Approving Entity:** Oakland Unified School District  
**County:** Alameda  
**Charter #:** xxxx  
**Budgeting Period:** 2023/24

*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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	3,058,653.00	4,022,288.00	0.00	4,022,288.00
Education Protection Account State Aid - Current Year	8012	1,352,850.00	1,691,489.00	0.00	1,691,489.00
State Aid - Prior Years	8019	245,327.00			0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,456,206.00	1,456,206.00		1,456,206.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		6,113,036.00	7,169,983.00	0.00	7,169,983.00
2. Federal Revenues					
No Child Left Behind/ Every Student Succeeds Act	8290	96,419.00		96,419.00	96,419.00
Special Education - Federal	8181, 8182	90,836.00		62,100.00	62,100.00
Child Nutrition - Federal	8220	267,000.00		325,000.00	325,000.00
Donated Food Commodities	8221	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	1,763,020.00		409,412.00	409,412.00
Total, Federal Revenues		2,217,275.00	0.00	892,931.00	892,931.00
3. Other State Revenues					
Special Education - State	StateRevSE	913,362.00		389,983.00	389,983.00
All Other State Revenues	StateRevAO	1,909,195.00	84,150.00	1,807,158.00	1,891,308.00
Total, Other State Revenues		2,822,557.00	84,150.00	2,197,141.00	2,281,291.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	0.00	50,000.00	0.00	50,000.00
Total, Local Revenues		0.00	50,000.00	0.00	50,000.00
5. TOTAL REVENUES					
		11,152,868.00	7,304,133.00	3,090,072.00	10,394,205.00
<b>B. EXPENDITURES</b>					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	2,312,920.00	2,114,326.00	623,790.00	2,738,116.00
Certificated Pupil Support Salaries	1200	256,218.00	0.00	290,767.00	290,767.00
Certificated Supervisors' and Administrators' Salaries	1300	294,087.00	252,365.00	131,385.00	383,750.00
Other Certificated Salaries	1900	115,861.00	0.00	51,480.00	51,480.00
Total, Certificated Salaries		2,979,086.00	2,366,691.00	1,097,422.00	3,464,113.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	105,678.00	18,530.00	90,222.00	108,752.00
Non-certificated Support Salaries	2200	323,877.00	416,028.00	11,159.00	427,187.00
Non-certificated Supervisors' and Administrators' Sal.	2300	219,594.00	301,950.00	0.00	301,950.00
Clerical and Office Salaries	2400	165,362.00	140,327.00	0.00	140,327.00
Other Non-certificated Salaries	2900	1,500.00	0.00	45,944.00	45,944.00
Total, Non-certificated Salaries		816,011.00	876,835.00	147,325.00	1,024,160.00

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Oakland Military Institute  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	484,328.00	489,611.00	211,750.00	701,361.00
PERS	3201-3202	252,030.00	183,671.00	36,768.00	220,439.00
OASDI / Medicare / Alternative	3301-3302	124,201.00	129,565.00	76,704.00	206,269.00
Health and Welfare Benefits	3401-3402	484,891.00	446,832.00	151,782.00	598,614.00
Unemployment Insurance	3501-3502	29,905.00	16,267.00	8,034.00	24,301.00
Workers' Compensation Insurance	3601-3602	42,523.00	47,677.00	186.00	47,863.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		1,417,878.00	1,313,623.00	485,224.00	1,798,847.00
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	334,354.00	43,600.00	29,073.00	72,673.00
Books and Other Reference Materials	4200	42,283.00	0.00	24,000.00	24,000.00
Materials and Supplies	4300	458,190.00	380,635.00	215,200.00	595,835.00
Noncapitalized Equipment	4400	107,368.00	0.00		0.00
Food	4700	388,266.00	9,880.00	337,154.00	347,034.00
Total, Books and Supplies		1,330,461.00	434,115.00	605,427.00	1,039,542.00
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	92,941.00	40,000.00	126,000.00	166,000.00
Travel and Conferences	5200	21,067.00	4,400.00	0.00	4,400.00
Dues and Memberships	5300	30,008.00	27,050.00	1,200.00	28,250.00
Insurance	5400	144,684.00	107,827.00	0.00	107,827.00
Operations and Housekeeping Services	5500	484,753.00	376,135.00	0.00	376,135.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	478,438.00	201,869.00	166,441.00	368,310.00
Transfers of Direct Costs	5700-5799	399,230.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expend.	5800	1,514,329.00	615,675.00	605,134.00	1,220,809.00
Communications	5900	76,498.00	69,268.00	600.00	69,868.00
Total, Services and Other Operating Expenditures		3,241,948.00	1,442,224.00	899,375.00	2,341,599.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	130,000.00	128,617.00	258,617.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	514,050.00	0.00	514,050.00
Depreciation Expense (for full accrual basis only)	6900	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	644,050.00	128,617.00	772,667.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	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
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	319,305.00	(319,305.00)	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00
Transfer of Indirect Costs	7300-7399	0.00	(45,987.00)	45,987.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	273,318.00	(273,318.00)	0.00
<b>8. TOTAL EXPENDITURES</b>		9,785,384.00	7,350,856.00	3,090,072.00	10,440,928.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,367,484.00	(46,723.00)	0.00	(46,723.00)

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Oakland Military Institute  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		1,367,484.00	(46,723.00)	0.00	(46,723.00)
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	11,148,154.00	12,515,638.00		12,515,638.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00			0.00
c. Adjusted Beginning Balance		11,148,154.00	12,515,638.00	0.00	12,515,638.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,515,638.00	12,468,915.00	0.00	12,468,915.00
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00		0.00
Prepaid Expenditures	9713	2,000.00	0.00		0.00
All Others	9719	0.00	0.00		0.00
b. Restricted					
	9740	0.00			0.00
c. Committed					
Stabilization Arrangements	9750	0.00	0.00		0.00
Other Commitments	9760	0.00	0.00		0.00
d. Assigned					
Other Assignments	9780	9,905,253.00	9,905,253.00		9,905,253.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	916,955.40	1,075,497.45	0.00	1,075,497.45
Unassigned / Unappropriated Amount	9790	1,691,429.60	1,488,164.55	0.00	1,488,164.55

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

**Charter School Name:** Oakland Military Institute  
 (name continued)  
**CDS #:** 01-61259-xxxxxxx  
**Charter Approving Entity:** Oakland Unified School District  
**County:** Alameda  
**Charter #:** xxxx  
**Fiscal Year:** 2023/24

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 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Sources</b>						
State Aid - Current Year	8011	4,022,288.00	0.00	4,022,288.00	4,414,696.00	5,138,143.00
Education Protection Account State Aid - Current Year	8012	1,691,489.00	0.00	1,691,489.00	1,862,659.00	2,095,788.00
State Aid - Prior Years	8019	0.00	0.00	0.00	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		7,169,983.00	0.00	7,169,983.00	7,733,561.00	8,690,137.00
<b>2. Federal Revenues</b>						
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	62,100.00	62,100.00	62,100.00	62,100.00
Child Nutrition - Federal	8220	0.00	325,000.00	325,000.00	325,000.00	325,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	409,412.00	409,412.00	0.00	0.00
Total, Federal Revenues		0.00	892,931.00	892,931.00	483,519.00	483,519.00
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	389,983.00	389,983.00	399,873.00	399,873.00
All Other State Revenues	StateRevAO	84,150.00	1,807,158.00	1,891,308.00	1,588,758.00	1,584,952.00
Total, Other State Revenues		84,150.00	2,197,141.00	2,281,291.00	1,988,631.00	1,984,825.00
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	50,000.00	0.00	50,000.00	50,000.00	50,000.00
Total, Local Revenues		50,000.00	0.00	50,000.00	50,000.00	50,000.00
<b>5. TOTAL REVENUES</b>						
		7,304,133.00	3,090,072.00	10,394,205.00	10,255,711.00	11,208,481.00
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	2,114,326.00	623,790.00	2,738,116.00	2,861,276.00	3,202,369.00
Certificated Pupil Support Salaries	1200	0.00	290,767.00	290,767.00	249,865.00	233,840.00
Certificated Supervisors' and Administrators' Salaries	1300	252,365.00	131,385.00	383,750.00	393,110.00	402,845.00
Other Certificated Salaries	1900	0.00	51,480.00	51,480.00	0.00	55,682.00
Total, Certificated Salaries		2,366,691.00	1,097,422.00	3,464,113.00	3,504,251.00	3,894,736.00
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	18,530.00	90,222.00	108,752.00	101,346.00	98,690.00
Non-certificated Support Salaries	2200	416,028.00	11,159.00	427,187.00	368,131.00	379,246.00
Non-certificated Supervisors' and Administrators' Sal.	2300	301,950.00	0.00	301,950.00	308,509.00	315,330.00
Clerical and Office Salaries	2400	140,327.00	0.00	140,327.00	263,122.00	146,031.00
Other Non-certificated Salaries	2900	0.00	45,944.00	45,944.00	47,782.00	49,694.00
Total, Non-certificated Salaries		876,835.00	147,325.00	1,024,160.00	1,088,890.00	988,991.00

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: **Oakland Military Institute**  
(name continued)

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	489,611.00	211,750.00	701,361.00	695,702.00	747,364.00
PERS	3201-3202	183,671.00	36,768.00	220,439.00	267,209.00	362,776.00
OASDI / Medicare / Alternative	3301-3302	129,565.00	76,704.00	206,269.00	203,654.00	373,224.00
Health and Welfare Benefits	3401-3402	446,832.00	151,782.00	598,614.00	617,079.00	629,649.00
Unemployment Insurance	3501-3502	16,267.00	8,034.00	24,301.00	24,734.00	25,168.00
Workers' Compensation Insurance	3601-3602	47,677.00	186.00	47,863.00	571.00	50,247.00
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		1,313,623.00	485,224.00	1,798,847.00	1,808,949.00	2,188,428.00
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	43,600.00	29,073.00	72,673.00	58,673.00	30,673.00
Books and Other Reference Materials	4200	0.00	24,000.00	24,000.00	24,000.00	24,000.00
Materials and Supplies	4300	380,635.00	215,200.00	595,835.00	580,835.00	580,835.00
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	10,000.00
Food	4700	9,880.00	337,154.00	347,034.00	335,214.00	335,214.00
Total, Books and Supplies		434,115.00	605,427.00	1,039,542.00	998,722.00	980,722.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	40,000.00	126,000.00	166,000.00	166,000.00	166,000.00
Travel and Conferences	5200	4,400.00	0.00	4,400.00	4,400.00	4,400.00
Dues and Memberships	5300	27,050.00	1,200.00	28,250.00	28,250.00	28,250.00
Insurance	5400	107,827.00	0.00	107,827.00	107,827.00	107,827.00
Operations and Housekeeping Services	5500	376,135.00	0.00	376,135.00	376,135.00	376,135.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	201,869.00	166,441.00	368,310.00	368,310.00	368,310.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	615,675.00	605,134.00	1,220,809.00	923,201.00	1,273,701.00
Communications	5900	69,268.00	600.00	69,868.00	69,868.00	69,868.00
Total, Services and Other Operating Expenditures		1,442,224.00	899,375.00	2,341,599.00	2,043,991.00	2,394,491.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00	200,000.00
Buildings and Improvements of Buildings	6200	130,000.00	128,617.00	258,617.00	310,000.00	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	514,050.00	0.00	514,050.00	266,800.00	341,800.00
Depreciation Expense (for full accrual only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		644,050.00	128,617.00	772,667.00	576,800.00	541,800.00
<b>7. Other Outgo</b>						
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	319,305.00	(319,305.00)	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	7281-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(45,987.00)	45,987.00	45,987.00	29,657.00	29,657.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		273,318.00	(273,318.00)	0.00	29,657.00	29,657.00
<b>8. TOTAL EXPENDITURES</b>		7,350,856.00	3,090,072.00	10,440,928.00	10,051,260.00	11,018,825.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(46,723.00)	0.00	(46,723.00)	204,451.00	189,656.00

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Oakland Military Institute  
(name continued) \_\_\_\_\_

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(46,723.00)	0.00	(46,723.00)	204,451.00	189,656.00
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	12,515,638.00	0.00	12,515,638.00	12,468,915.00	12,673,366.00
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		12,515,638.00	0.00	12,515,638.00	12,468,915.00	12,673,366.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,468,915.00	0.00	12,468,915.00	12,673,366.00	12,863,022.00
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	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
Other Commitments	9760	0.00		0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	9,905,253.00		9,905,253.00	9,905,253.00	9,905,253.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,075,497.45	0.00	1,075,497.45	1,160,034.15	1,303,520.55
Undesignated / Unappropriated Amount	9790	1,488,164.55	0.00	1,488,164.55	1,608,078.85	1,654,248.45



Oakland Military Institute, College Preparatory Academy (130617) - 2022-23		5/26/2023					
Estimated Actuals		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF FUNDING</b>							
<b>General Assumptions</b>							
COLA & Augmentation		13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>							
Base Grant		\$4,416,496	\$5,525,879	\$6,057,880	\$6,814,946	\$-	\$-
Grade Span Adjustment		75,770	95,079	100,100	112,225	-	-
Supplemental Grant		705,017	837,299	888,720	997,513	-	-
Concentration Grant		670,426	711,726	686,861	765,453	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-	-	-
Add-ons: Home-to-School Transportation		-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program		-	-	-	-	-	-
Add-ons: Transitional Kindergarten		-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>		<b>\$5,867,709</b>	<b>\$7,169,983</b>	<b>\$7,733,561</b>	<b>\$8,690,137</b>	<b>\$-</b>	<b>\$-</b>
Miscellaneous Adjustments		-	-	-	-	-	-
Economic Recovery Target		-	-	-	-	-	-
Additional State Aid		-	-	-	-	-	-
<b>Total LCFF Entitlement</b>		<b>5,867,709</b>	<b>7,169,983</b>	<b>7,733,561</b>	<b>8,690,137</b>	<b>-</b>	<b>-</b>
<b>LCFF Entitlement Per ADA</b>		<b>\$ 13,946</b>	<b>\$ 14,750</b>	<b>\$ 15,017</b>	<b>\$ 15,490</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of LCFF By Object Code</b>							
State Aid (Object Code 8011)	\$	3,058,653	\$ 4,022,288	\$ 4,414,696	\$ 5,138,143	\$ -	\$ -
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$	1,352,850	\$ 1,691,489	\$ 1,862,659	\$ 2,095,788	\$ -	\$ -
<i>Local Revenue Sources:</i>							
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		1,456,206	1,456,206	1,456,206	1,456,206	-	-
<i>Property Taxes net of In-Lieu</i>	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>		<b>5,867,709</b>	<b>7,169,983</b>	<b>7,733,561</b>	<b>8,690,137</b>	<b>-</b>	<b>-</b>
Basic Aid Status	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$	(1,352,850)	(1,691,489)	(1,862,659)	(2,095,788)	\$ -	\$ -
EPA in Excess to LCFF Funding	\$	1,352,850	1,691,489	1,862,659	2,095,788	\$ -	\$ -
<b>Total LCFF Entitlement</b>		<b>5,867,709</b>	<b>7,169,983</b>	<b>7,733,561</b>	<b>8,690,137</b>	<b>-</b>	<b>-</b>
<b>SUMMARY OF EPA</b>							
% of Adjusted Revenue Limit - Annual		45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2		45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$	1,352,850	\$ 1,691,489	\$ 1,862,659	\$ 2,095,788	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$	1,352,850	\$ 1,691,489	\$ 1,862,659	\$ 2,095,788	\$ -	\$ -
<i>(P-2 plus Current Year Accrual)</i>							
EPA, Prior Year Adjustment (Object Code 8019)	\$	122,534.00	\$ -	\$ -	\$ -	\$ -	\$ -
<i>(P-A less Prior Year Accrual)</i>							
<i>Accrual (from Data Entry tab)</i>		-	-	-	-	-	-

Oakland Military Institute, College Preparatory Academy (130617) - 2022-23		5/26/2023					
Estimated Actuals		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>							
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	4,492,266	\$ 5,620,958	\$ 6,157,980	\$ 6,927,171	\$ -	\$ -
Supplemental and Concentration Grant funding in the LCAP year	\$	1,375,443	\$ 1,549,025	\$ 1,575,581	\$ 1,762,966	\$ -	\$ -
Percentage to Increase or Improve Services		30.62%	27.56%	25.59%	25.45%	0.00%	0.00%
<b>SUMMARY OF STUDENT POPULATION</b>							
<b>Unduplicated Pupil Population</b>							
Enrollment		455	525	550	600	-	-
COE Enrollment		-	-	-	-	-	-
<b>Total Enrollment</b>		<b>455</b>	<b>525</b>	<b>550</b>	<b>600</b>	<b>0</b>	<b>0</b>
Unduplicated Pupil Count		330	378	396	432	-	-
COE Unduplicated Pupil Count		-	-	-	-	-	-
<b>Total Unduplicated Pupil Count</b>		<b>330</b>	<b>378</b>	<b>396</b>	<b>432</b>	<b>0</b>	<b>0</b>
Rolling %, Supplemental Grant		78.4700%	74.4800%	72.1600%	72.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant		77.9600%	74.4800%	72.1600%	72.0000%	0.0000%	0.0000%

Oakland Military Institute, College Preparatory Academy (130617) - 2022-23		5/26/2023					
Estimated Actuals		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF LCFF ADA</b>							
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
<b>LCFF Subtotal</b>		-	-	-	-	-	-
NSS		-	-	-	-	-	-
<b>Combined Subtotal</b>		-	-	-	-	-	-
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
<b>LCFF Subtotal</b>		-	-	-	-	-	-
NSS		-	-	-	-	-	-
<b>Combined Subtotal</b>		-	-	-	-	-	-
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
<b>LCFF Subtotal</b>		-	-	-	-	-	-
NSS		-	-	-	-	-	-
<b>Combined Subtotal</b>		-	-	-	-	-	-
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
<b>LCFF Subtotal</b>		-	-	-	-	-	-
NSS		-	-	-	-	-	-
<b>Combined Subtotal</b>		-	-	-	-	-	-
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>							
		-	-	-	-	-	-
<b>Current Year ADA</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		47.94	52.79	61.00	67.00	-	-
Grades 7-8		110.62	128.57	146.00	159.00	-	-
Grades 9-12		262.18	304.74	308.00	335.00	-	-
<b>LCFF Subtotal</b>		420.74	486.10	515.00	561.00	-	-
NSS		-	-	-	-	-	-
<b>Combined Subtotal</b>		420.74	486.10	515.00	561.00	-	-
<b>Change in LCFF ADA (excludes NSS ADA)</b>		420.74	486.10	515.00	561.00	-	-
		Increase	Increase	Increase	Increase	No Change	No Change
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		47.94	52.79	61.00	67.00	-	-
Grades 7-8		110.62	128.57	146.00	159.00	-	-
Grades 9-12		262.18	304.74	308.00	335.00	-	-
<b>Subtotal</b>		420.74	486.10	515.00	561.00	-	-
		Current	Current	Current	Current	Current	Current
<b>Funded NSS ADA</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-

Oakland Military Institute, College Preparatory Academy (130617) - 2022-23		5/26/2023					
Estimated Actuals		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>NPS, CDS, &amp; COE Operated</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-	-
<b>ACTUAL ADA (Current Year Only)</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		47.94	52.79	61.00	67.00	-	-
Grades 7-8		110.62	128.57	146.00	159.00	-	-
Grades 9-12		262.18	304.74	308.00	335.00	-	-
<b>Total Actual ADA</b>		<b>420.74</b>	<b>486.10</b>	<b>515.00</b>	<b>561.00</b>	-	-
<b>TOTAL FUNDED ADA</b>							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		47.94	52.79	61.00	67.00	-	-
Grades 7-8		110.62	128.57	146.00	159.00	-	-
Grades 9-12		262.18	304.74	308.00	335.00	-	-
<b>Total Funded ADA</b>		<b>420.74</b>	<b>486.10</b>	<b>515.00</b>	<b>561.00</b>	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>		-	-	-	-	-	-
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>							
Current Year TK ADA		-	-	-	-	-	-

Oakland Military Institute, College Preparatory Academy (130617) - 2022-23		5/26/2023					
Estimated Actuals		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>PER-ADA FUNDING LEVELS</b>							
<b>Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$	13,217	\$ 13,969	\$ 14,294	\$ 14,748	\$ 12,132	\$ 12,515
Grades 4-6	\$	12,153	\$ 12,844	\$ 13,144	\$ 13,561	\$ 11,155	\$ 11,507
Grades 7-8	\$	12,513	\$ 13,224	\$ 13,532	\$ 13,961	\$ 11,484	\$ 11,847
Grades 9-12	\$	14,879	\$ 15,724	\$ 16,091	\$ 16,602	\$ 13,656	\$ 14,088
<b>Base Grants</b>							
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Grade Span Adjustment</b>							
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
<b>Prorated Base Grants</b>							
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Prorated Grade Span Adjustment</b>							
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Supplemental Grant</b>							
		20%	20%	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
<b>Actual - 1.00 ADA, Local UPP as follows:</b>							
		78.47%	74.48%	72.16%	72.00%	0.00%	0.00%
Grades TK-3	\$	1,588	\$ 1,631	\$ 1,643	\$ 1,693	\$ -	\$ -
Grades 4-6	\$	1,460	\$ 1,500	\$ 1,510	\$ 1,557	\$ -	\$ -
Grades 7-8	\$	1,503	\$ 1,544	\$ 1,555	\$ 1,603	\$ -	\$ -
Grades 9-12	\$	1,788	\$ 1,836	\$ 1,849	\$ 1,906	\$ -	\$ -
<b>Concentration Grant (&gt;55% population)</b>							
		65%	65%	65%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>							
		22.9600%	19.4800%	17.1600%	17.0000%	0.0000%	0.0000%
Grades TK-3	\$	1,510	\$ 1,387	\$ 1,270	\$ 1,299	\$ -	\$ -
Grades 4-6	\$	1,389	\$ 1,275	\$ 1,167	\$ 1,195	\$ -	\$ -
Grades 7-8	\$	1,430	\$ 1,313	\$ 1,202	\$ 1,230	\$ -	\$ -
Grades 9-12	\$	1,700	\$ 1,561	\$ 1,429	\$ 1,462	\$ -	\$ -