

FISCAL YEAR 2023-24 FIRST INTERIM BUDGET



**Meeting of the Governing Board
December 14, 2023**

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BUDGET ANALYSIS

Budget Update

OMI collaborated with administration, the business office, military personnel, and CBO contractors to develop a revised budget for fiscal year 2024-25 and projections for two out years. This narrative provides information on changes between the Original Budget and First Interim Budget.

The 2024-25 Cost of Living Adjustment (COLA) has been adjusted to 1.00% from the 3.94% previous projection. OMI is using the lower COLA for First Interim reporting and will update it after the January state budget proposal. This information is based on the below information from School Services of California.

Although the *Fiscal Outlook* is delayed, Kenneth Kapphahn, Principal Fiscal and Policy Analyst at the LAO, presented today, November 16, 2023, at the California School Business Officials CBO Symposium and announced that the LAO is now projecting the 2024-25 statutory COLA to be approximately 1.00%—a significant decrease from the Newsom Administration’s June 2023 estimates. We expect that the DOF, which has significantly more data now than in June 2023, will downgrade its projection when Governor Gavin Newsom presents his State Budget proposal on January 10, 2024.

Local educational agencies that are in midst of preparing their First Interim reports to be approved by December 17 should consider multiple scenarios factoring in lowered revenue projections as a result of a significantly reduced statutory COLA. While the final statutory COLA won’t be known until April 2024, the likelihood of it being 3.94% appears to be slim to none.

In March, OMI will present the Second Interim Budget. The newly revised budget and projections will include information released in the January Governor’s Budget Proposal as well as any projected changes to current and future enrollment and Average Daily Attendance (ADA).

Planning Factors

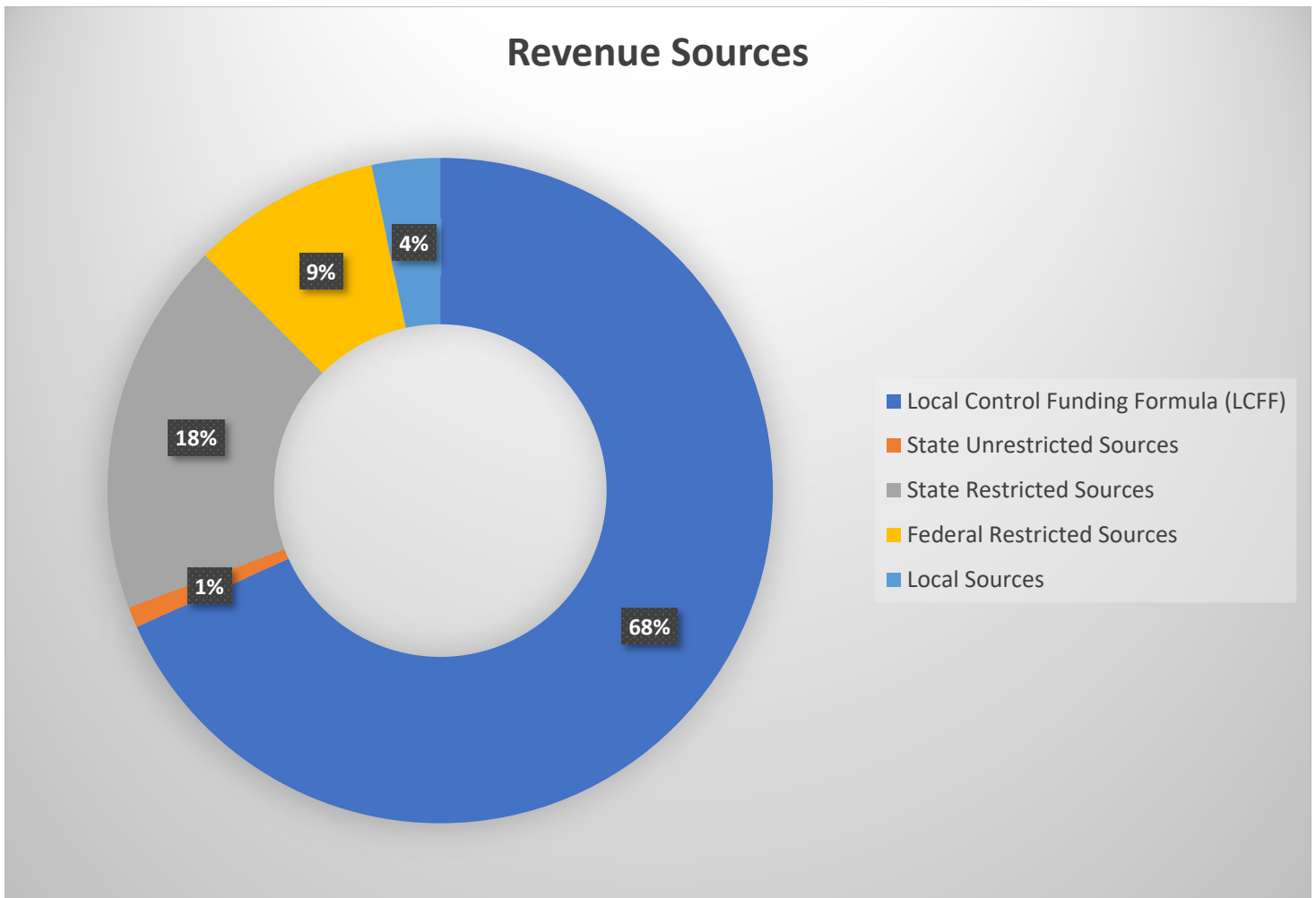
Key planning factors for 2023-24 first interim and multi-year projections.

| Planning Factor | 2023-24 | 2024-25 | 2025-26 |
|---|---------|---------|---------|
| Cost of Living Adjustment (COLA) | | | |
| LCFF COLA* | 8.22% | 1.00% | 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 |

Budget Summary

The school's overall projected revenue for the school year 2023-2024 is \$10,593,101. Funding from the LCFF calculator is based on 500 students, an increase of 64 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 the projected CBEDS enrollment and the latest state allocation schedules.

The LCFF funding makes up 68% of the proposed FY23-24 budget. The breakout of the proposed revenue budget is as presented below.



State Restricted Sources include Expanded Learning Opportunities Program; After School Education and Safety grant; Educator Effectiveness grant*; Lottery Instructional Materials; Special Education; Arts, Music and Instructional Materials Block Grant*; Kitchen Infrastructure and Training grants*; A-G Completion Improvement and Learning Loss Mitigation grants*; Child Nutrition reimbursements; Learning Recovery Block Grant*; and Arts and Music in Schools funds.

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*, Measure G1 funds, and California National Guard deferred revenue funds. Measure G1 funds flow through from Oakland Unified School District. OMI will apply for funding twice per year. These funds are not included in multiyear projections for First Interim as the amounts are unknown and the first application will not be submitted until January.

**One-time funding source*

Revenue Summary

Oakland Military Institute is budgeting 500 students with a 93% Average Daily Attendance (ADA) and 411 Unduplicated Pupil Count. At Second Interim, the school will increase or decrease ADA projections based on the latest data.

Below is a chart that summarizes Oakland Military Academy's estimated revenue in the 2023-24 Original Budget versus the projected revenue in the 2023-24 First Interim Budget. The school is anticipating an increase in overall revenue of 1.91%. This increase is due to new funding for Measure G and Title III as well as increases to other ongoing federal revenue sources.

| | 2023-24 Original | 2023-24 First Interim | Change | % Change |
|--|---------------------|--------------------------|-----------------|----------------|
| LCFF Revenue Sources | | | | |
| State Aid | 4,022,288 | 4,163,626 | 141,338 | 3.51% |
| Education Protection Act | 1,691,489 | 1,658,254 | (33,235) | -1.96% |
| Transfers of Charter Schools in Lieu of Property Taxes | 1,456,206 | 1,411,078 | (45,128) | -3.10% |
| Total LCFF Sources | 7,169,983 | 7,232,958 | 62,975 | 0.88% |
| Federal Revenue Sources | | | | |
| Every Student Succeeds Act | 96,419 | 213,988 | 117,569 | 121.94% |
| Special Education - Federal | 62,100 | 59,280 | (2,820) | -4.54% |
| Child Nutrition | 325,000 | 340,000 | 15,000 | 4.62% |
| Other Federal Revenues | 409,412 | 358,475 | (50,937) | -12.44% |
| Total Federal Sources | 892,931 | 971,743 | 78,812 | 8.83% |
| Other State Revenue Sources | | | | |
| Special Education - State | 389,983 | 410,018 | 20,035 | 5.14% |
| All Other State Revenues | 1,891,308 | 1,822,576 | (68,732) | -3.63% |
| Total State Revenues | 2,281,291 | 2,232,594 | (48,697) | -2.13% |
| Other Local Revenue Sources | | | | |
| Superintendent/Commandant Fund | 50,000 | 50,000 | 0 | 0.00% |
| Prior Year Property Tax Refunds | 0 | 51,959 | 51,959 | 100.00% |
| CCEE Reimbursement | 0 | 33,000 | 33,000 | 100.00% |
| Other Local | 0 | 20,847 | 20,847 | 100.00% |
| Total Other Local Revenue Sources | 50,000 | 155,806 | 105,806 | 211.61% |
| Total Estimated Revenue | 10,394,205 | 10,593,101 | 198,896 | 1.91% |

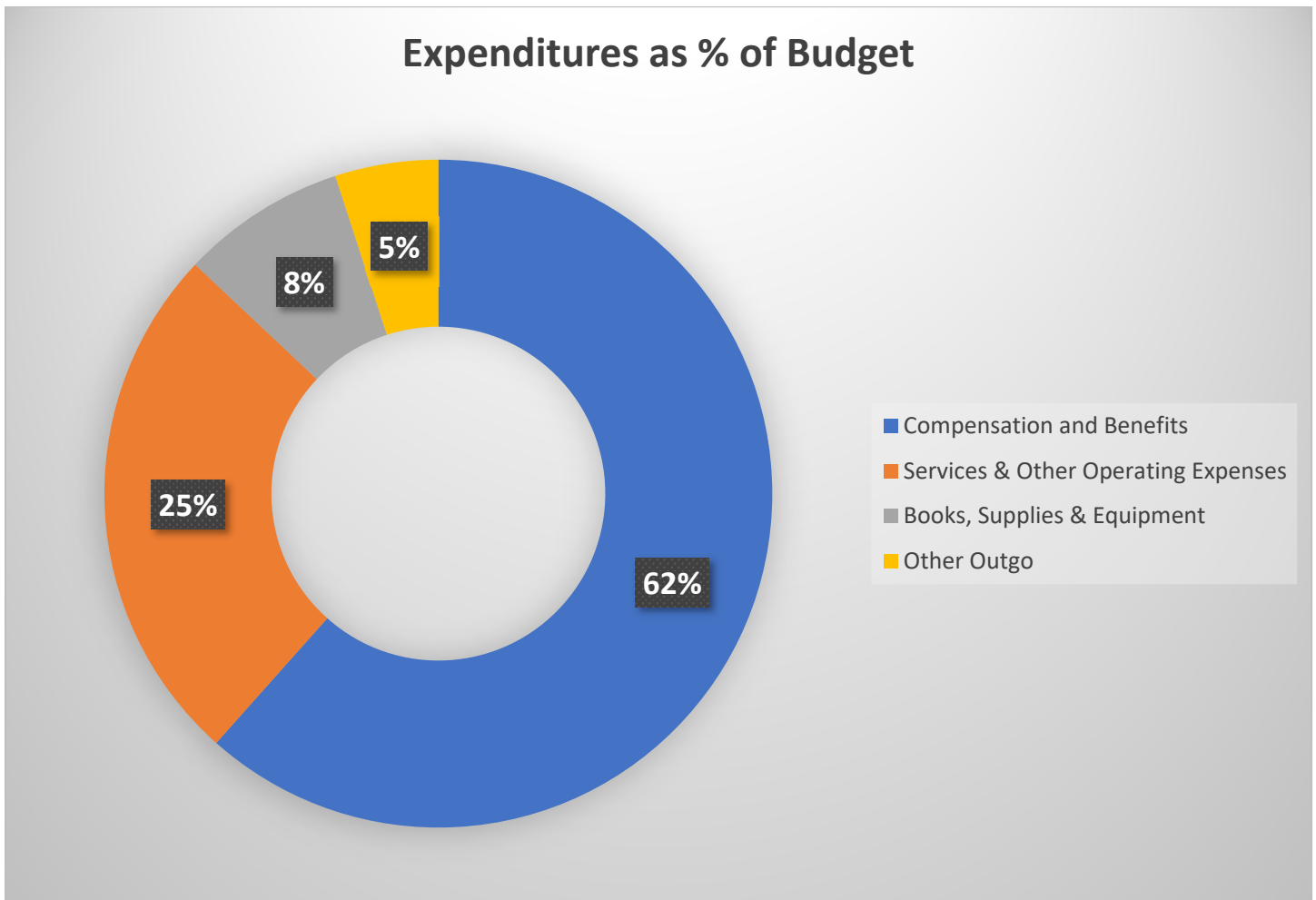
Expenditure Summary

Expenditure projections have increased by 5.30% from the Original Budget. Oakland Military Institute will balance its FY 2024 expenditures using \$400,697 in cash reserves. The school's management is using the reserves to help pay for salary increases, technology refresh, and bathroom remodel costs.

In FY24, the school is using the majority of their ESSER III funds to fund professional development and supplemental after school services. In FY25, ESSER III funds will no longer be available. The professional development budget is reduced, and the supplemental after-school expenses will be absorbed by increases in state expanded learning opportunity funds.

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

The pie chart below indicates that 62% of the school's projected expenditures are budgeted in compensation and benefits, 25% in contracted services, 8% in supplies, and 5% in other outgo.



Personnel Costs

The chart below compares personnel cost projection changes from the Original Budget to the First Interim Budget. Full-time equivalency (FTE) increased from 50.62 to 60.70. This includes vacancies and full-time substitutes.

Large changes between non-certificated supervisor/administrative salaries and clerical office salaries are due to account coding corrections and the overall increase to non-certificated salaries is less than 1.0%.

| | 2023-24 Original | 2023-24 First Interim | Change | % Change |
|---|---------------------|--------------------------|----------------|---------------|
| Certificated Salaries | | | | |
| Certificated Teacher Salaries | 2,738,116 | 3,050,378 | 312,262 | 11.40% |
| Certificated Pupil Support Salaries | 290,767 | 314,884 | 24,117 | 8.29% |
| Certificated Supervisor/Administrative Salaries | 383,750 | 564,256 | 180,506 | 47.04% |
| Other Certificated Salaries | 51,480 | 0 | (51,480) | -100.00% |
| Total Certificated Salaries | 3,412,633 | 3,929,518 | 516,885 | 15.15% |
| Non-Certificated Salaries | | | | |
| Non-certificated Salaries | 108,752 | 151,108 | 42,356 | 38.95% |
| Non-certificated Support Salaries | 427,187 | 416,305 | (10,882) | -2.55% |
| Non-certificated Supervisor/Administrative | 301,950 | 175,613 | (126,337) | -41.84% |
| Clerical and Office Salaries | 140,327 | 271,429 | 131,102 | 93.43% |
| Other Non-certificated Salaries | 45,944 | 12,000 | (33,944) | -73.88% |
| Total Non-Certificated Salaries | 1,024,160 | 1,026,455 | 2,295 | 0.22% |
| Employee Benefits | | | | |
| STRS | 701,361 | 649,828 | (51,533) | -7.35% |
| PERS | 220,439 | 323,622 | 103,183 | 46.81% |
| OASDI/Medicare | 206,269 | 151,741 | (54,528) | -26.44% |
| Health and Welfare Benefits | 598,614 | 609,172 | 10,558 | 1.76% |
| Unemployment Insurance | 24,301 | 37,903 | 13,602 | 55.97% |
| Workers' Compensation Insurance | 47,863 | 54,603 | 6,740 | 14.08% |
| Total State Revenues | 1,798,847 | 1,826,869 | 28,022 | 1.56% |
| Total Compensation and Benefits | 6,235,640 | 6,782,842 | 547,202 | 8.78% |
| Employee Benefits as % of Salaries | 40.54% | 36.86% | | |

Non-Personnel Costs

Non-personnel costs in Fiscal Year 2023-24 budget are \$4,210,956 and account for 38% of the revised budget. This is a slight increase of 1.38% from the original budget. The majority of changes stem from correcting expense account codes with only a \$57,148 increase overall.

| | 2023-24 Original | 2023-24 First Interim | Change | % Change |
|---|---------------------|--------------------------|------------------|----------------|
| Books and Supplies | | | | |
| Approved Textbooks and Core Curriula Materials | 72,673 | 77,727 | 5,054 | 6.95% |
| Books and Supplies | 24,000 | 7,000 | (17,000) | -70.83% |
| Materials and Supplies | 595,835 | 425,074 | (170,761) | -28.66% |
| Equipment | 0 | 0 | 0 | 0.00% |
| Food | 347,034 | 375,034 | 28,000 | 8.07% |
| Total Books and Supplies | 1,039,542 | 884,835 | (154,707) | -14.88% |
| Services & Other Operating Expenses | | | | |
| Subagreement for Services | 166,000 | 141,000 | (25,000) | -15.06% |
| Travel and Conference | 4,400 | 22,751 | 18,351 | 417.07% |
| Dues and Memberships | 28,250 | 22,300 | (5,950) | -21.06% |
| Insurance | 107,827 | 107,926 | 99 | 0.09% |
| Operations and Housekeeping Services | 376,135 | 366,005 | (10,130) | -2.69% |
| Rentals, Leases, Repairs and Noncap. Improvement | 368,310 | 517,309 | 148,999 | 40.45% |
| Professional Consulting Services and Other Operating Expe | 1,220,809 | 1,525,117 | 304,308 | 24.93% |
| Communications | 69,868 | 100,000 | 30,132 | 43.13% |
| Total Services & Other Operating Expenses | 2,341,599 | 2,802,408 | 460,809 | 19.68% |
| Capital Outlay & Other Outgo | | | | |
| Buildings and Improvement of Buildings | 258,617 | 0 | (258,617) | -100.00% |
| Equipment Replacement | 514,050 | 0 | (514,050) | -100.00% |
| Depreciation | 0 | 444,066 | 444,066 | 0.00% |
| Debt Service - Interest | 0 | 24,214 | 24,214 | 0.00% |
| Debt Service - Principal | 0 | 55,433 | 55,433 | 0.00% |
| Total Capital Outlay & Other Outgo | 772,667 | 523,713 | (248,954) | -32.22% |
| Total Other Expenses | 4,153,808 | 4,210,956 | 57,148 | 1.38% |

Multi-Year Projections

The First Interim multiyear projections include enrollment increases over the next two years. Enrollment in the school increased from 456 students in 2022-23 to 520 in 2023-24. The school continues making large investments in recruiting efforts and has a comfortable degree of certainty that enrollment will continue to increase.

The below table indicates budget calculations. The total reserve amount closely matches expected cash reserves.

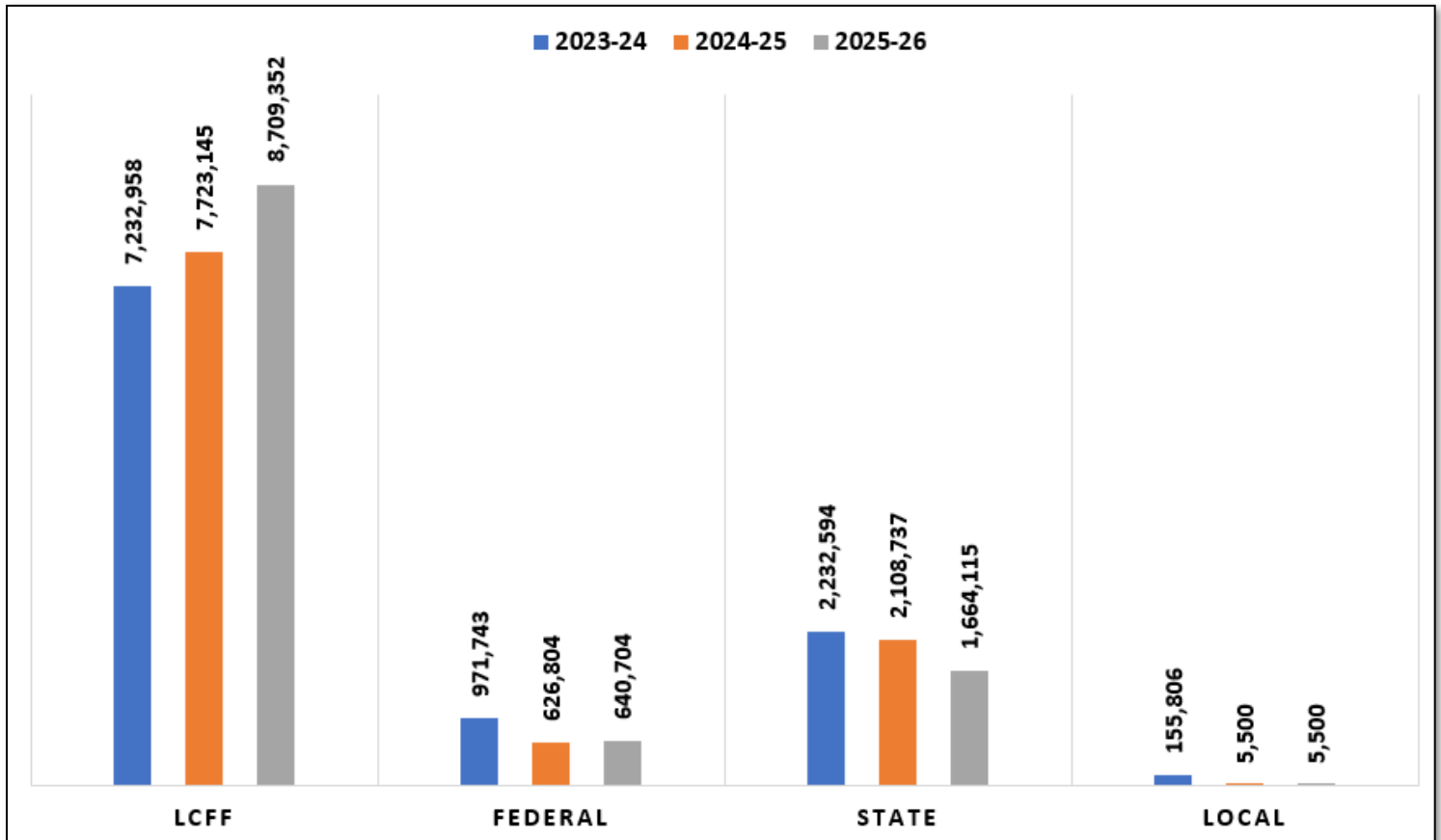
| First Interim Multiyear Projection | | | |
|---|------------------|------------------|------------------|
| | 2023-24 | 2024-25 | 2025-26 |
| Enrollment | 522 | 550 | 600 |
| Average Daily Attendance | 485 | 512 | 558 |
| COLA | 8.20% | 1.00% | 3.29% |
| Beginning Balance | 12,092,977 | 11,692,280 | 11,486,863 |
| Revenue | 10,593,101 | 10,464,186 | 11,019,671 |
| Expense | 10,993,798 | 10,669,603 | 10,893,335 |
| Ending net position | 11,692,280 | 11,486,863 | 11,613,199 |
| <i>Excess(Deficiency) revenue over expenses</i> | <i>(400,697)</i> | <i>(205,417)</i> | 126,336 |
| <i>Net Capital Assets</i> | <i>8,908,684</i> | <i>9,232,580</i> | <i>9,482,028</i> |
| Total Reserves | 2,783,597 | 2,254,283 | 2,131,171 |
| Reserve for economic uncertainty | 1,099,380 | 1,066,960 | 1,089,333 |
| Unassigned Balance | 1,684,217 | 1,187,323 | 1,041,837 |
| <i>Reserve as % of Expenses</i> | <i>25%</i> | <i>21%</i> | <i>20%</i> |

| Local Control Funding Formula | | | |
|---|----------------|----------------|----------------|
| Revenue per Average Daily Attendance (ADA) | | | |
| | 2023-24 | 2024-25 | 2025-26 |
| Grade 6 | 13,183 | 13,319 | 13,732 |
| Grade 7-8 | 13,573 | 13,713 | 14,137 |
| Grade 9-12 | 16,140 | 16,306 | 16,810 |

Multi-Year Revenue Projections

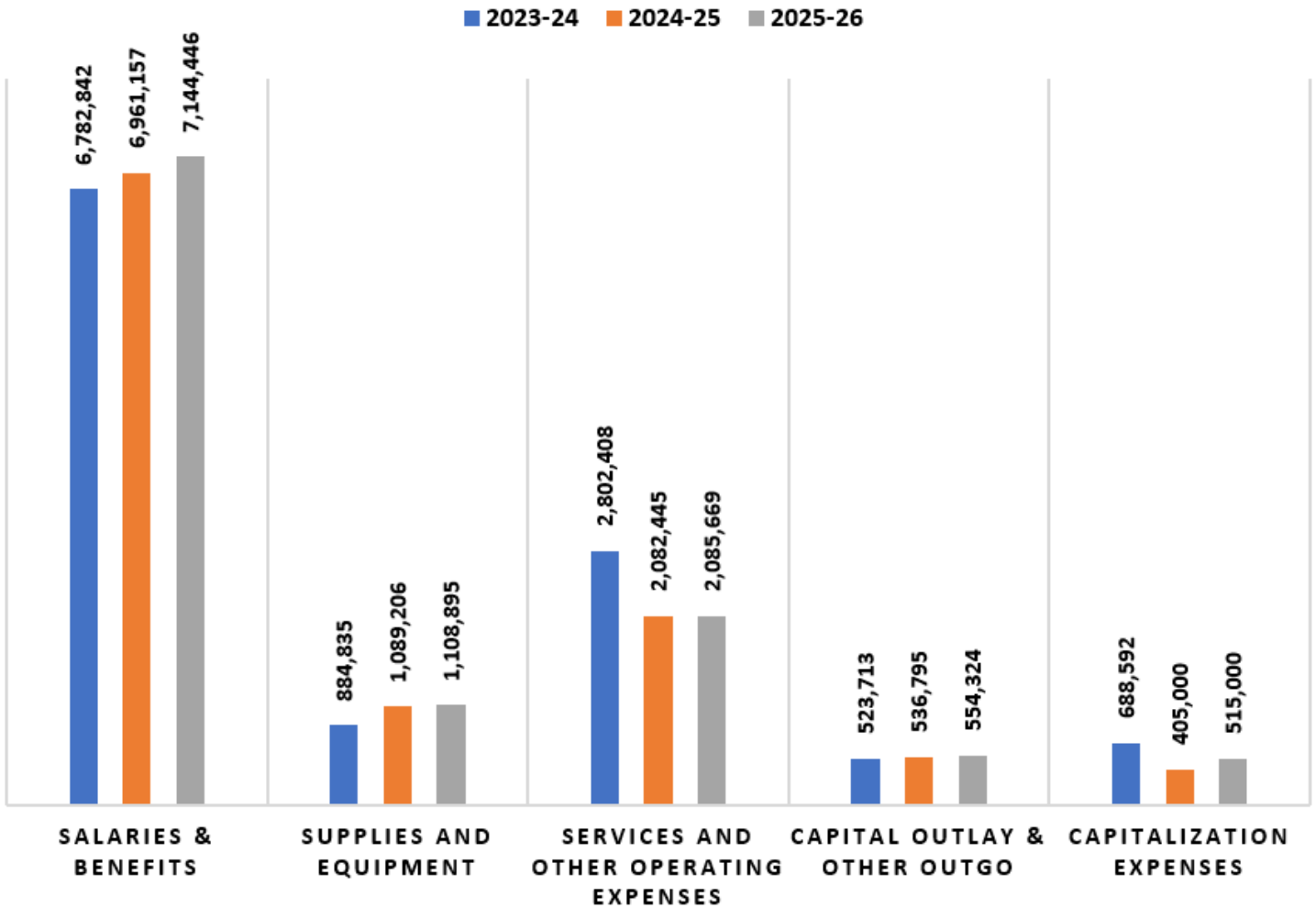
In future fiscal years, the Local Control Funding revenue will continue to increase as a percentage of overall revenue for the school. This is due to spending down the state and federal one-time revenue associated with the COVID-19 pandemic. There is also an increase in LCFF funding due to the increased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

Below is a graph comparing revenue from FY24 through FY26.



Multi-Year Expenditure Projections

In future fiscal years, the school reduces professional consultant and capitalized project budgets previously paid from one-time revenue sources. Salaries and benefits decrease slightly between the current and next fiscal year due to a 3.0 FTE reduction in staff. The full decrease for this reduction is offset by a 3% step and column movement on the salary schedule.



Going Forward

The budget is a fluid document updated as new information becomes available. Oakland Military Institute’s newly created budget committee meets in January to review an updated 5-year projection with COLA decreasing to 1.00% for FY25, FY26 and FY27. The committee will look at detailed expense information to assist with identifying possible reductions to balance the budget.

The school management team has consciously chosen to spend reserves over the next two years to help attract and retain teachers. The school will maintain educational staffing levels and programs to focus on student achievement and well-being. Enrollment and academic performance decreased significantly, and student mental health issues increased, due to the COVID-19 pandemic. Schools and districts throughout the state continue to prioritize these issues despite shrinking budgets and the bleak COLA outlook.

School business offices throughout the state will be holding onto hope that a 1% COLA for the next three fiscal years is the worst-case scenario. Oakland Military Institute’s budget development team is beginning the hard discussions now and is working proactively to address the possibility of increased deficits as state revenue falls far short of the state-enacted budget projections.

Appendix

[2023-2024 First Interim Budget Charter Alt Form](#)

[First Interim Budget LCFF Calculator](#)

**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: 2023/24

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:
2023/24 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:
2023/24 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:

For Approving Entity:

Minh Co
Name
Accounting Manager
Title
510-879-8605
Phone
minh.co@ousd.org
E-mail

For Charter School:

Jacque Eischens
Name
Consulting CBO
Title
808-462-8422
Phone
jeischens@omiacademy.org
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

ACOE District Advisor

Date

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

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: 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, 9400-9489, 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 | 4,022,288.00 | - | 4,022,288.00 | 668,278.00 | - | 668,278.00 | 4,163,626.00 | - | 4,163,626.00 |
| Education Protection Account State Aid - Current Year | 8012 | 1,691,489.00 | - | 1,691,489.00 | 359,940.00 | - | 359,940.00 | 1,658,254.00 | - | 1,658,254.00 |
| State Aid - Prior Years | 8019 | - | - | - | - | - | - | - | - | - |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096 | 1,456,206.00 | - | 1,456,206.00 | 366,880.00 | - | 366,880.00 | 1,411,078.00 | - | 1,411,078.00 |
| Other LCFF Transfers | 8091, 8097 | - | - | - | - | - | - | - | - | - |
| Total, LCFF Sources | | 7,169,983.00 | - | 7,169,983.00 | 1,395,098.00 | - | 1,395,098.00 | 7,232,958.00 | - | 7,232,958.00 |
| 2. Federal Revenues | | | | | | | | | | |
| No Child Left Behind/Every Student Succeeds Act | 8290 | - | 96,419.00 | 96,419.00 | - | 4,783.62 | 4,783.62 | - | 213,988.00 | 213,988.00 |
| Special Education - Federal | 8181, 8182 | - | 62,100.00 | 62,100.00 | - | - | - | - | 59,280.00 | 59,280.00 |
| Child Nutrition - Federal | 8220 | - | 325,000.00 | 325,000.00 | - | - | - | - | 340,000.00 | 340,000.00 |
| Donated Food Commodities | 8221 | - | - | - | - | - | - | - | - | - |
| Other Federal Revenues | 8110, 8260-8299 | - | 409,412.00 | 409,412.00 | - | 203,836.31 | 203,836.31 | - | 358,475.00 | 358,475.00 |
| Total, Federal Revenues | | - | 892,931.00 | 892,931.00 | - | 208,619.93 | 208,619.93 | - | 971,743.00 | 971,743.00 |
| 3. Other State Revenues | | | | | | | | | | |
| Special Education - State | StateRevSE | - | 389,983.00 | 389,983.00 | - | 153,146.00 | 153,146.00 | - | 410,018.00 | 410,018.00 |
| All Other State Revenues | StateRevAO | 84,150.00 | 1,807,158.00 | 1,891,308.00 | - | 1,705,199.68 | 1,705,199.68 | 105,942.00 | 1,716,634.00 | 1,822,576.00 |
| Total, Other State Revenues | | 84,150.00 | 2,197,141.00 | 2,281,291.00 | - | 1,858,345.68 | 1,858,345.68 | 105,942.00 | 2,126,652.00 | 2,232,594.00 |
| 4. Other Local Revenues | | | | | | | | | | |
| All Other Local Revenues | LocalRevAO | 50,000.00 | - | 50,000.00 | 6,815.94 | 56,815.94 | 63,631.88 | 105,806.00 | 50,000.00 | 155,806.00 |
| Total, Local Revenues | | 50,000.00 | - | 50,000.00 | 6,815.94 | 56,815.94 | 63,631.88 | 105,806.00 | 50,000.00 | 155,806.00 |
| 5. TOTAL REVENUES | | | | | | | | | | |
| | | 7,304,133.00 | 3,090,072.00 | 10,394,205.00 | 1,401,913.94 | 2,123,781.55 | 3,525,695.49 | 7,444,706.00 | 3,148,395.00 | 10,593,101.00 |
| B. EXPENDITURES | | | | | | | | | | |
| 1. Certificated Salaries | | | | | | | | | | |
| Certificated Teachers' Salaries | 1100 | 2,114,326.00 | 623,790.00 | 2,738,116.00 | 839,201.58 | 146,948.74 | 986,150.32 | 2,580,707.00 | 469,671.00 | 3,050,378.00 |
| Certificated Pupil Support Salaries | 1200 | - | 290,767.00 | 290,767.00 | 43,726.47 | 39,783.95 | 83,510.42 | 91,923.00 | 222,961.00 | 314,884.00 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 252,365.00 | 131,385.00 | 383,750.00 | 167,840.19 | 20,080.89 | 187,921.08 | 458,664.00 | 105,592.00 | 564,256.00 |
| Other Certificated Salaries | 1900 | - | 51,480.00 | 51,480.00 | - | - | - | - | - | - |
| Total, Certificated Salaries | | 2,366,691.00 | 1,097,422.00 | 3,464,113.00 | 1,050,768.24 | 206,813.58 | 1,257,581.82 | 3,131,294.00 | 798,224.00 | 3,929,518.00 |
| 2. Non-certificated Salaries | | | | | | | | | | |
| Non-certificated Instructional Aides' Salaries | 2100 | 18,530.00 | 90,222.00 | 108,752.00 | 11,092.82 | 33,916.47 | 45,009.29 | 22,824.00 | 128,284.00 | 151,108.00 |
| Non-certificated Support Salaries | 2200 | 416,028.00 | 11,159.00 | 427,187.00 | 105,214.58 | 17,312.70 | 122,527.28 | 359,032.00 | 57,273.00 | 416,305.00 |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 301,950.00 | - | 301,950.00 | 4,988.27 | - | 4,988.27 | 175,613.00 | - | 175,613.00 |
| Clerical and Office Salaries | 2400 | 140,327.00 | - | 140,327.00 | 109,900.70 | - | 109,900.70 | 271,429.00 | - | 271,429.00 |
| Other Non-certificated Salaries | 2900 | - | 45,944.00 | 45,944.00 | 5,500.00 | - | 5,500.00 | 12,000.00 | - | 12,000.00 |
| Total, Non-certificated Salaries | | 876,835.00 | 147,325.00 | 1,024,160.00 | 236,696.37 | 51,229.17 | 287,925.54 | 840,898.00 | 185,557.00 | 1,026,455.00 |
| 3. Employee Benefits | | | | | | | | | | |
| STRS | 3101-3102 | 489,611.00 | 211,750.00 | 701,361.00 | 165,255.66 | 32,210.45 | 197,466.11 | 518,189.00 | 131,639.00 | 649,828.00 |
| PERS | 3201-3202 | 183,671.00 | 36,768.00 | 220,439.00 | 87,974.10 | 13,494.01 | 101,468.11 | 270,936.00 | 52,686.00 | 323,622.00 |

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

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(continued) College Preparatory Academy
CDS #: 01-61259-0130617
Charter Approving Entity: Oakland Unified
County: Alameda
Charter #: 0349
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, 9400-9489, 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 |
| OASDI / Medicare / Alternative Health and Welfare Benefits | 3301-3302 | 129,565.00 | 76,704.00 | 206,269.00 | 44,518.03 | 8,554.39 | 53,072.42 | 121,062.00 | 30,679.00 | 151,741.00 |
| Unemployment Insurance | 3401-3402 | 446,832.00 | 151,782.00 | 598,614.00 | 165,380.61 | 41,384.86 | 206,765.47 | 484,681.00 | 124,491.00 | 609,172.00 |
| Workers' Compensation Insurance | 3501-3502 | 16,267.00 | 8,034.00 | 24,301.00 | 8,463.16 | 1,658.56 | 10,121.72 | 25,276.00 | 12,627.00 | 37,903.00 |
| OPEB, Allocated | 3601-3602 | 47,677.00 | 186.00 | 47,863.00 | 15,053.47 | 2,890.23 | 17,943.70 | 44,334.00 | 10,269.00 | 54,603.00 |
| OPEB, Active Employees | 3701-3702 | - | - | - | - | - | - | - | - | - |
| Other Employee Benefits | 3751-3752 | - | - | - | - | - | - | - | - | - |
| Other Employee Benefits | 3901-3902 | - | - | - | - | - | - | - | - | - |
| Total, Employee Benefits | | 1,313,623.00 | 485,224.00 | 1,798,847.00 | 486,645.03 | 100,192.50 | 586,837.53 | 1,464,478.00 | 362,391.00 | 1,826,869.00 |
| 4. Books and Supplies | | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 43,600.00 | 29,073.00 | 72,673.00 | 9,504.16 | 57,142.53 | 66,646.69 | 15,500.00 | 62,227.00 | 77,727.00 |
| Books and Other Reference Materials | 4200 | - | 24,000.00 | 24,000.00 | - | 5,850.36 | 5,850.36 | - | 7,000.00 | 7,000.00 |
| Materials and Supplies | 4300 | 380,635.00 | 215,200.00 | 595,835.00 | 59,745.33 | 26,267.85 | 86,013.18 | 232,170.00 | 192,904.00 | 425,074.00 |
| Noncapitalized Equipment | 4400 | - | - | - | - | - | - | - | - | - |
| Food | 4700 | 9,880.00 | 337,154.00 | 347,034.00 | - | 36,821.01 | 36,821.01 | - | 375,034.00 | 375,034.00 |
| Total, Books and Supplies | | 434,115.00 | 605,427.00 | 1,039,542.00 | 69,249.49 | 126,081.75 | 195,331.24 | 247,670.00 | 637,165.00 | 884,835.00 |
| 5. Services and Other Operating Expenditures | | | | | | | | | | |
| Subagreements for Services | 5100 | 40,000.00 | 126,000.00 | 166,000.00 | 930.00 | 3,061.35 | 3,991.35 | 15,000.00 | 126,000.00 | 141,000.00 |
| Travel and Conferences | 5200 | 4,400.00 | - | 4,400.00 | 1,330.76 | 2,692.49 | 4,023.25 | 19,804.00 | 2,947.00 | 22,751.00 |
| Dues and Memberships | 5300 | 27,050.00 | 1,200.00 | 28,250.00 | 11,543.80 | - | 11,543.80 | 22,300.00 | - | 22,300.00 |
| Insurance | 5400 | 107,827.00 | - | 107,827.00 | 107,482.09 | - | 107,482.09 | 107,926.00 | - | 107,926.00 |
| Operations and Housekeeping Services | 5500 | 376,135.00 | - | 376,135.00 | 132,646.01 | - | 132,646.01 | 366,005.00 | - | 366,005.00 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 201,869.00 | 166,441.00 | 368,310.00 | 77,174.88 | 55,223.69 | 132,398.57 | 353,809.00 | 163,500.00 | 517,309.00 |
| Transfers of Direct Costs | 5700-5799 | - | - | - | - | - | - | (497,347.00) | 497,347.00 | - |
| Professional/Consulting Services and Operating Expend. | 5800 | 615,675.00 | 605,134.00 | 1,220,809.00 | 444,434.67 | 229,335.99 | 673,770.66 | 666,486.00 | 858,631.00 | 1,525,117.00 |
| Communications | 5900 | 69,268.00 | 600.00 | 69,868.00 | 31,370.17 | 2,228.17 | 33,598.34 | 97,700.00 | 2,300.00 | 100,000.00 |
| Total, Services and Other Operating Expenditures | | 1,442,224.00 | 899,375.00 | 2,341,599.00 | 806,912.38 | 292,541.69 | 1,099,454.07 | 1,151,683.00 | 1,650,725.00 | 2,802,408.00 |

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

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: 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, 9400-9489, 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 | 130,000.00 | 128,617.00 | 258,617.00 | | | - | | | - |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | | | - | | | - | | | - |
| Equipment | 6400 | | | - | | | - | | | - |
| Equipment Replacement | 6500 | 514,050.00 | | 514,050.00 | | | - | | | - |
| Depreciation Expense (for accrual basis only) | 6900 | | | - | (49,500.00) | 49,500.00 | - | 376,540.00 | 67,526.00 | 444,066.00 |
| Amortization Expense-Lease Assets | 6910 | | | - | | | - | | | - |
| Total, Capital Outlay | | 644,050.00 | 128,617.00 | 772,667.00 | (49,500.00) | 49,500.00 | - | 376,540.00 | 67,526.00 | 444,066.00 |
| 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 | 319,305.00 | (319,305.00) | - | | | - | | | - |
| Transfers of Apportionments to Other LEAs - All Other | 7221-7223AO | - | | - | | | - | | | - |
| All Other Transfers | 7281-7299 | - | | - | | | - | | | - |
| Transfers of Indirect Costs | 7300-7399 | (45,987.00) | 45,987.00 | - | (3,050.72) | 3,050.72 | - | (61,810.00) | 61,810.00 | - |
| Debt Service: | | | | | | | | | | |
| Interest | 7438 | | | - | 12,106.93 | | 12,106.93 | 24,214.00 | | 24,214.00 |
| Principal (for modified accrual basis only) | 7439 | | | - | | | - | 55,433.00 | | 55,433.00 |
| Total, Other Outgo | | 273,318.00 | (273,318.00) | - | 9,056.21 | 3,050.72 | 12,106.93 | 17,837.00 | 61,810.00 | 79,647.00 |
| 8. TOTAL EXPENDITURES | | 7,350,856.00 | 3,090,072.00 | 10,440,928.00 | 2,609,827.72 | 829,409.41 | 3,439,237.13 | 7,230,400.00 | 3,763,398.00 | 10,993,798.00 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | | | | | | | | | |
| | | (46,723.00) | - | (46,723.00) | (1,207,913.78) | 1,294,372.14 | 86,458.36 | 214,306.00 | (615,003.00) | (400,697.00) |
| 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 | - | - | - | | | - | (615,003.00) | 615,003.00 | - |
| 4. TOTAL OTHER FINANCING SOURCES / USES | | - | - | - | - | - | - | (615,003.00) | 615,003.00 | - |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (46,723.00) | - | (46,723.00) | (1,207,913.78) | 1,294,372.14 | 86,458.36 | (400,697.00) | - | (400,697.00) |
| F. FUND BALANCE, RESERVES | | | | | | | | | | |
| 1. Beginning Fund Balance | | | | | | | | | | |
| a. As of July 1 | 9791 | 12,515,638.00 | - | 12,515,638.00 | 12,092,976.40 | | 12,092,976.40 | 12,092,976.40 | | 12,092,976.40 |
| b. Adjustments to Beginning Balance | 9793, 9795 | - | - | - | | | - | | | - |
| c. Adjusted Beginning Balance | | 12,515,638.00 | - | 12,515,638.00 | 12,092,976.40 | - | 12,092,976.40 | 12,092,976.40 | - | 12,092,976.40 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 12,468,915.00 | - | 12,468,915.00 | 10,885,062.62 | 1,294,372.14 | 12,179,434.76 | 11,692,279.40 | - | 11,692,279.40 |

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

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: 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, 9400-9489, 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 |
| 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 | | | | | | | | | |
| c. Committed | | | | | | | | | | |
| Stabilization Arrangements | 9750 | - | - | - | - | - | - | - | - | - |
| Other Commitments | 9760 | - | - | - | - | - | - | - | - | - |
| d. Assigned | | | | | | | | | | |
| Other Assignments | 9780 | 9,905,253.00 | - | 9,905,253.00 | 8,483,123.04 | - | 8,483,123.04 | 8,908,684.00 | - | 8,908,684.00 |
| e. Unassigned/Unappropriated | | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | 1,075,497.45 | - | 1,075,497.45 | 1,075,497.41 | - | 1,075,497.41 | 1,099,380.00 | - | 1,099,380.00 |
| Unassigned/Unappropriated Amount | 9790 | 1,488,164.55 | - | 1,488,164.55 | 1,326,442.17 | 1,294,372.14 | 2,620,814.31 | 1,684,215.40 | - | 1,684,215.40 |

**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: 2023/24

| 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) |
| A. REVENUES | | | | | | |
| 1. LCFF/Revenue Limit Sources | | | | | | |
| State Aid - Current Year | 8011 | 4,022,288.00 | 668,278.00 | 4,163,626.00 | 141,338.00 | 3.51% |
| Education Protection Account State Aid - Current Year | 8012 | 1,691,489.00 | 359,940.00 | 1,658,254.00 | (33,235.00) | -1.96% |
| State Aid - Prior Years | 8019 | - | - | - | - | |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096 | 1,456,206.00 | 366,880.00 | 1,411,078.00 | (45,128.00) | -3.10% |
| Other LCFF Transfers | 8091, 8097 | - | - | - | - | |
| Total, LCFF Sources | | 7,169,983.00 | 1,395,098.00 | 7,232,958.00 | 62,975.00 | 0.88% |
| 2. Federal Revenues | | | | | | |
| No Child Left Behind/Every Student Succeeds Act | 8290 | 96,419.00 | 4,783.62 | 213,988.00 | 117,569.00 | 121.94% |
| Special Education - Federal | 8181, 8182 | 62,100.00 | - | 59,280.00 | (2,820.00) | -4.54% |
| Child Nutrition - Federal | 8220 | 325,000.00 | - | 340,000.00 | 15,000.00 | 4.62% |
| Donated Food Commodities | 8221 | - | - | - | - | |
| Other Federal Revenues | 8110, 8260-8299 | 409,412.00 | 203,836.31 | 358,475.00 | (50,937.00) | -12.44% |
| Total, Federal Revenues | | 892,931.00 | 208,619.93 | 971,743.00 | 78,812.00 | 8.83% |
| 3. Other State Revenues | | | | | | |
| Special Education - State | StateRevSE | 389,983.00 | 153,146.00 | 410,018.00 | 20,035.00 | 5.14% |
| All Other State Revenues | StateRevAO | 1,891,308.00 | 1,705,199.68 | 1,822,576.00 | (68,732.00) | -3.63% |
| Total, Other State Revenues | | 2,281,291.00 | 1,858,345.68 | 2,232,594.00 | (48,697.00) | -2.13% |
| 4. Other Local Revenues | | | | | | |
| All Other Local Revenues | LocalRevAO | 50,000.00 | 63,631.88 | 155,806.00 | 105,806.00 | 211.61% |
| Total, Local Revenues | | 50,000.00 | 63,631.88 | 155,806.00 | 105,806.00 | 211.61% |
| 5. TOTAL REVENUES | | | | | | |
| | | 10,394,205.00 | 3,525,695.49 | 10,593,101.00 | 198,896.00 | 1.91% |
| B. EXPENDITURES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| Certificated Teachers' Salaries | 1100 | 2,738,116.00 | 986,150.32 | 3,050,378.00 | 312,262.00 | 11.40% |
| Certificated Pupil Support Salaries | 1200 | 290,767.00 | 83,510.42 | 314,884.00 | 24,117.00 | 8.29% |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 383,750.00 | 187,921.08 | 564,256.00 | 180,506.00 | 47.04% |
| Other Certificated Salaries | 1900 | 51,480.00 | - | - | (51,480.00) | (100%) |
| Total, Certificated Salaries | | 3,464,113.00 | 1,257,581.82 | 3,929,518.00 | 465,405.00 | 13.44% |
| 2. Non-certificated Salaries | | | | | | |
| Non-certificated Instructional Aides' Salaries | 2100 | 108,752.00 | 45,009.29 | 151,108.00 | 42,356.00 | 38.95% |
| Non-certificated Support Salaries | 2200 | 427,187.00 | 122,527.28 | 416,305.00 | (10,882.00) | -2.55% |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 301,950.00 | 4,988.27 | 175,613.00 | (126,337.00) | -41.84% |
| Clerical and Office Salaries | 2400 | 140,327.00 | 109,900.70 | 271,429.00 | 131,102.00 | 93.43% |
| Other Non-certificated Salaries | 2900 | 45,944.00 | 5,500.00 | 12,000.00 | (33,944.00) | -73.88% |
| Total, Non-certificated Salaries | | 1,024,160.00 | 287,925.54 | 1,026,455.00 | 2,295.00 | 0.22% |
| 3. Employee Benefits | | | | | | |
| STRS | 3101-3102 | 701,361.00 | 197,466.11 | 649,828.00 | (51,533.00) | -7.35% |
| PERS | 3201-3202 | 220,439.00 | 101,468.11 | 323,622.00 | 103,183.00 | 46.81% |
| OASDI / Medicare / Alternative | 3301-3302 | 206,269.00 | 53,072.42 | 151,741.00 | (54,528.00) | -26.44% |
| Health and Welfare Benefits | 3401-3402 | 598,614.00 | 206,765.47 | 609,172.00 | 10,558.00 | 1.76% |
| Unemployment Insurance | 3501-3502 | 24,301.00 | 10,121.72 | 37,903.00 | 13,602.00 | 55.97% |
| Workers' Compensation Insurance | 3601-3602 | 47,863.00 | 17,943.70 | 54,603.00 | 6,740.00 | 14.08% |
| OPEB, Allocated | 3701-3702 | - | - | - | - | |
| OPEB, Active Employees | 3751-3752 | - | - | - | - | |
| Other Employee Benefits | 3901-3902 | - | - | - | - | |
| Total, Employee Benefits | | 1,798,847.00 | 586,837.53 | 1,826,869.00 | 28,022.00 | 1.56% |

**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: 2023/24

| 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 | 72,673.00 | 66,646.69 | 77,727.00 | 5,054.00 | 6.95% |
| Books and Other Reference Materials | 4200 | 24,000.00 | 5,850.36 | 7,000.00 | (17,000.00) | -70.83% |
| Materials and Supplies | 4300 | 595,835.00 | 86,013.18 | 425,074.00 | (170,761.00) | -28.66% |
| Noncapitalized Equipment | 4400 | - | - | - | - | |
| Food | 4700 | 347,034.00 | 36,821.01 | 375,034.00 | 28,000.00 | 8.07% |
| Total, Books and Supplies | | 1,039,542.00 | 195,331.24 | 884,835.00 | (154,707.00) | -14.88% |
| 5. Services and Other Operating Expenditures | | | | | | |
| Subagreements for Services | 5100 | 166,000.00 | 3,991.35 | 141,000.00 | (25,000.00) | -15.06% |
| Travel and Conferences | 5200 | 4,400.00 | 4,023.25 | 22,751.00 | 18,351.00 | 417.07% |
| Dues and Memberships | 5300 | 28,250.00 | 11,543.80 | 22,300.00 | (5,950.00) | -21.06% |
| Insurance | 5400 | 107,827.00 | 107,482.09 | 107,926.00 | 99.00 | 0.09% |
| Operations and Housekeeping Services | 5500 | 376,135.00 | 132,646.01 | 366,005.00 | (10,130.00) | -2.69% |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 368,310.00 | 132,398.57 | 517,309.00 | 148,999.00 | 40.45% |
| Transfers of Direct Costs | 5700-5799 | - | - | - | - | |
| Professional/Consulting Services and Operating Expend. | 5800 | 1,220,809.00 | 673,770.66 | 1,525,117.00 | 304,308.00 | 24.93% |
| Communications | 5900 | 69,868.00 | 33,598.34 | 100,000.00 | 30,132.00 | 43.13% |
| Total, Services and Other Operating Expenditures | | 2,341,599.00 | 1,099,454.07 | 2,802,408.00 | 460,809.00 | 19.68% |
| 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) | | | | | | |
| Land and Land Improvements | 6100-6170 | - | - | - | - | |
| Buildings and Improvements of Buildings | 6200 | 258,617.00 | - | - | (258,617.00) | (100%) |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | - | - | - | - | |
| Equipment | 6400 | - | - | - | - | |
| Equipment Replacement | 6500 | 514,050.00 | - | - | (514,050.00) | (100%) |
| Depreciation Expense (for accrual basis only) | 6900 | - | - | 444,066.00 | 444,066.00 | New |
| Amortization Expense-Lease Assets | 6910 | - | - | - | - | |
| Total, Capital Outlay | | 772,667.00 | - | 444,066.00 | (328,601.00) | -42.53% |
| 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 | - | 12,106.93 | 24,214.00 | 24,214.00 | New |
| Principal (for modified accrual basis only) | 7439 | - | - | 55,433.00 | 55,433.00 | New |
| Total, Other Outgo | | - | 12,106.93 | 79,647.00 | 79,647.00 | New |
| 8. TOTAL EXPENDITURES | | 10,440,928.00 | 3,439,237.13 | 10,993,798.00 | 552,870.00 | 5.30% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | | | | | |
| | | (46,723.00) | 86,458.36 | (400,697.00) | (353,974.00) | 757.60% |

**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: 2023/24

| 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) |
| 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) | | (46,723.00) | 86,458.36 | (400,697.00) | (353,974.00) | 757.60% |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1. Beginning Fund Balance | | | | | | |
| a. As of July 1 | 9791 | 12,515,638.00 | 12,092,976.40 | 12,092,976.40 | (422,661.60) | -3.38% |
| b. Adjustments/Restatements | 9793, 9795 | - | - | - | - | |
| c. Adjusted Beginning Fund Balance | | 12,515,638.00 | 12,092,976.40 | 12,092,976.40 | | |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 12,468,915.00 | 12,179,434.76 | 11,692,279.40 | | |
| 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 | - | - | - | - | |
| c. Committed | | | | | | |
| Stabilization Arrangements | 9750 | - | - | - | - | |
| Other Commitments | 9760 | - | - | - | - | |
| d. Assigned | | | | | | |
| Other Assignments | 9780 | 9,905,253.00 | 8,483,123.04 | 8,908,684.00 | (996,569.00) | -10.06% |
| e. Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | 9789 | 1,075,497.45 | 1,075,497.41 | 1,099,380.00 | 23,882.55 | 2.22% |
| Unassigned/Unappropriated Amount | 9790 | 1,488,164.55 | 2,620,814.31 | 1,684,215.40 | 196,050.85 | 13.17% |

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

| Description | Object Code | FY 2023/24 | | | Totals for 2024/25 | Totals for 2025/26 |
|--|-----------------|--------------|--------------|---------------|--------------------|--------------------|
| | | Unrestricted | Restricted | Total | | |
| A. REVENUES | | | | | | |
| 1. LCFF Sources | | | | | | |
| State Aid - Current Year | 8011 | 4,163,626.00 | 0.00 | 4,163,626.00 | 4,545,801.00 | 5,297,864.00 |
| Education Protection Account State Aid - Current Year | 8012 | 1,658,254.00 | 0.00 | 1,658,254.00 | 1,766,266.00 | 2,000,410.00 |
| 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 | 1,411,078.00 | 0.00 | 1,411,078.00 | 1,411,078.00 | 1,411,078.00 |
| Other LCFF Transfers | 8091, 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total, LCFF Sources | | 7,232,958.00 | 0.00 | 7,232,958.00 | 7,723,145.00 | 8,709,352.00 |
| 2. Federal Revenues | | | | | | |
| Every Student Succeeds Act (Title I - V) | 8290 | 0.00 | 213,988.00 | 213,988.00 | 209,204.00 | 209,204.00 |
| Special Education - Federal | 8181, 8182 | 0.00 | 59,280.00 | 59,280.00 | 67,600.00 | 71,500.00 |
| Child Nutrition - Federal | 8220 | 0.00 | 340,000.00 | 340,000.00 | 350,000.00 | 360,000.00 |
| Donated Food Commodities | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Federal Revenues | 8110, 8260-8299 | 0.00 | 358,475.00 | 358,475.00 | 0.00 | 0.00 |
| Total, Federal Revenues | | 0.00 | 971,743.00 | 971,743.00 | 626,804.00 | 640,704.00 |
| 3. Other State Revenues | | | | | | |
| Special Education - State | StateRevSE | 0.00 | 410,018.00 | 410,018.00 | 443,553.00 | 502,505.00 |
| All Other State Revenues | StateRevAO | 105,942.00 | 1,716,634.00 | 1,822,576.00 | 1,665,184.00 | 1,161,610.00 |
| Total, Other State Revenues | | 105,942.00 | 2,126,652.00 | 2,232,594.00 | 2,108,737.00 | 1,664,115.00 |
| 4. Other Local Revenues | | | | | | |
| All Other Local Revenues | LocalRevAO | 105,806.00 | 50,000.00 | 155,806.00 | 5,500.00 | 5,500.00 |
| Total, Local Revenues | | 105,806.00 | 50,000.00 | 155,806.00 | 5,500.00 | 5,500.00 |
| 5. TOTAL REVENUES | | | | | | |
| | | 7,444,706.00 | 3,148,395.00 | 10,593,101.00 | 10,464,186.00 | 11,019,671.00 |
| B. EXPENDITURES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| Certificated Teachers' Salaries | 1100 | 2,580,707.00 | 469,671.00 | 3,050,378.00 | 3,162,184.00 | 3,234,752.00 |
| Certificated Pupil Support Salaries | 1200 | 91,923.00 | 222,961.00 | 314,884.00 | 280,933.00 | 287,956.00 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 458,664.00 | 105,592.00 | 564,256.00 | 539,960.00 | 553,209.00 |
| Other Certificated Salaries | 1900 | 0.00 | 0.00 | 0.00 | | |
| Total, Certificated Salaries | | 3,131,294.00 | 798,224.00 | 3,929,518.00 | 3,983,077.00 | 4,075,917.00 |
| 2. Non-certificated Salaries | | | | | | |
| Non-certificated Instructional Aides' Salaries | 2100 | 22,824.00 | 128,284.00 | 151,108.00 | 148,683.00 | 152,400.00 |
| Non-certificated Support Salaries | 2200 | 359,032.00 | 57,273.00 | 416,305.00 | 430,401.00 | 440,286.00 |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 175,613.00 | 0.00 | 175,613.00 | 184,410.00 | 188,720.00 |
| Clerical and Office Salaries | 2400 | 271,429.00 | 0.00 | 271,429.00 | 276,715.00 | 283,383.00 |
| Other Non-certificated Salaries | 2900 | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 12,000.00 |
| Total, Non-certificated Salaries | | 840,898.00 | 185,557.00 | 1,026,455.00 | 1,052,209.00 | 1,076,789.00 |

**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: 2023/24

| Description | Object Code | FY 2023/24 | | | Totals for 2024/25 | Totals for 2025/26 |
|--|-------------|--------------|--------------|---------------|--------------------|--------------------|
| | | Unrestricted | Restricted | Total | | |
| 3. Employee Benefits | | | | | | |
| STRS | 3101-3102 | 518,189.00 | 131,639.00 | 649,828.00 | 717,345.00 | 735,279.00 |
| PERS | 3201-3202 | 270,936.00 | 52,686.00 | 323,622.00 | 320,255.00 | 330,183.00 |
| OASDI / Medicare / Alternative | 3301-3302 | 121,062.00 | 30,679.00 | 151,741.00 | 143,162.00 | 146,741.00 |
| Health and Welfare Benefits | 3401-3402 | 484,681.00 | 124,491.00 | 609,172.00 | 661,518.00 | 694,594.00 |
| Unemployment Insurance | 3501-3502 | 25,276.00 | 12,627.00 | 37,903.00 | 29,500.00 | 29,500.00 |
| Workers' Compensation Insurance | 3601-3602 | 44,334.00 | 10,269.00 | 54,603.00 | 54,091.00 | 55,443.00 |
| 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 | | 1,464,478.00 | 362,391.00 | 1,826,869.00 | 1,925,871.00 | 1,991,740.00 |
| 4. Books and Supplies | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 15,500.00 | 62,227.00 | 77,727.00 | 76,520.00 | 76,520.00 |
| Books and Other Reference Materials | 4200 | 0.00 | 7,000.00 | 7,000.00 | 8,000.00 | 8,000.00 |
| Materials and Supplies | 4300 | 232,170.00 | 192,904.00 | 425,074.00 | 606,900.00 | 606,900.00 |
| Noncapitalized Equipment | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food | 4700 | 0.00 | 375,034.00 | 375,034.00 | 397,786.00 | 417,475.00 |
| Total, Books and Supplies | | 247,670.00 | 637,165.00 | 884,835.00 | 1,089,206.00 | 1,108,895.00 |
| 5. Services and Other Operating Expenditures | | | | | | |
| Subagreements for Services | 5100 | 15,000.00 | 126,000.00 | 141,000.00 | 126,000.00 | 126,000.00 |
| Travel and Conferences | 5200 | 19,804.00 | 2,947.00 | 22,751.00 | 28,000.00 | 28,000.00 |
| Dues and Memberships | 5300 | 22,300.00 | 0.00 | 22,300.00 | 25,320.00 | 25,320.00 |
| Insurance | 5400 | 107,926.00 | 0.00 | 107,926.00 | 110,799.00 | 114,873.00 |
| Operations and Housekeeping Services | 5500 | 366,005.00 | 0.00 | 366,005.00 | 331,602.00 | 335,789.00 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 353,809.00 | 163,500.00 | 517,309.00 | 394,800.00 | 396,800.00 |
| Transfers of Direct Costs | 5700-5799 | (497,347.00) | 497,347.00 | 0.00 | 0.00 | 0.00 |
| Professional/Consulting Services and Operating Expend. | 5800 | 666,486.00 | 858,631.00 | 1,525,117.00 | 1,022,524.00 | 1,015,487.00 |
| Communications | 5900 | 97,700.00 | 2,300.00 | 100,000.00 | 43,400.00 | 43,400.00 |
| Total, Services and Other Operating Expenditures | | 1,151,683.00 | 1,650,725.00 | 2,802,408.00 | 2,082,445.00 | 2,085,669.00 |
| 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 | 376,540.00 | 67,526.00 | 444,066.00 | 457,169.00 | 474,721.00 |
| Amortization Expense-Lease Assets | 6910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total, Capital Outlay | | 376,540.00 | 67,526.00 | 444,066.00 | 457,169.00 | 474,721.00 |
| 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 | (61,810.00) | 61,810.00 | 0.00 | 0.00 | 0.00 |
| Debt Service: | | | | | | |
| Interest | 7438 | 24,214.00 | 0.00 | 24,214.00 | 23,084.00 | 21,930.00 |
| Principal (for modified accrual basis only) | 7439 | 55,433.00 | 0.00 | 55,433.00 | 56,542.00 | 57,673.00 |
| Total, Other Outgo | | 17,837.00 | 61,810.00 | 79,647.00 | 79,626.00 | 79,603.00 |
| 8. TOTAL EXPENDITURES | | 7,230,400.00 | 3,763,398.00 | 10,993,798.00 | 10,669,603.00 | 10,893,334.00 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | 214,306.00 | (615,003.00) | (400,697.00) | (205,417.00) | 126,337.00 |

**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: 2023/24

| Description | Object Code | FY 2023/24 | | | Totals for 2024/25 | Totals for 2025/26 |
|---|-------------|---------------|------------|---------------|--------------------|--------------------|
| | | 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 | (615,003.00) | 615,003.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL OTHER FINANCING SOURCES / USES | | (615,003.00) | 615,003.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (400,697.00) | 0.00 | (400,697.00) | (205,417.00) | 126,337.00 |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1. Beginning Fund Balance | | | | | | |
| a. As of July 1 | 9791 | 12,092,976.40 | 0.00 | 12,092,976.40 | 11,692,279.40 | 11,486,862.40 |
| b. Adjustments/Restatements | 9793, 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Adjusted Beginning Balance | | 12,092,976.40 | 0.00 | 12,092,976.40 | 11,692,279.40 | 11,486,862.40 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 11,692,279.40 | 0.00 | 11,692,279.40 | 11,486,862.40 | 11,613,199.40 |
| 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 | 8,908,684.00 | 0.00 | 8,908,684.00 | 9,232,580.00 | 9,482,028.00 |
| e. Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | 9789 | 1,099,380.00 | 0.00 | 1,099,380.00 | 1,066,960.00 | 1,089,333.00 |
| Unassigned/Unappropriated Amount | 9790 | 1,684,215.40 | 0.00 | 1,684,215.40 | 1,187,322.40 | 1,041,838.40 |

| Oakland Military Institute, College Preparatory Academy (130617) - First Interim | | 11/30/2023 | | |
|---|--------------------|--------------------|--------------------|--|
| | 2023-24 | 2024-25 | 2025-26 | |
| SUMMARY OF FUNDING | | | | |
| General Assumptions | | | | |
| COLA & Augmentation | 8.22% | 1.00% | 3.29% | |
| Base Grant Proration Factor | 0.00% | 0.00% | 0.00% | |
| Add-on, ERT & MSA Proration Factor | 0.00% | 0.00% | 0.00% | |
| LCFF Entitlement | | | | |
| Base Grant | \$5,439,672 | \$5,804,585 | \$6,560,523 | |
| Grade Span Adjustment | 84,727 | 92,588 | 102,205 | |
| Supplemental Grant | 884,457 | 946,261 | 1,052,711 | |
| Concentration Grant | 824,102 | 879,711 | 993,913 | |
| 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 | - | - | - | |
| Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid | \$7,232,958 | \$7,723,145 | \$8,709,352 | |
| Miscellaneous Adjustments | - | - | - | |
| Economic Recovery Target | - | - | - | |
| Additional State Aid | - | - | - | |
| Total LCFF Entitlement | 7,232,958 | 7,723,145 | 8,709,352 | |
| LCFF Entitlement Per ADA | \$ 14,956 | \$ 15,143 | \$ 15,574 | |
| Components of LCFF By Object Code | | | | |
| State Aid (Object Code 8011) | \$ 4,163,626 | \$ 4,545,801 | \$ 5,297,864 | |
| EPA (for LCFF Calculation - Resource 1400 / Object Code 8012) | \$ 1,658,254 | \$ 1,766,266 | \$ 2,000,410 | |
| <i>Local Revenue Sources:</i> | | | | |
| Property Taxes (Object 8021 to 8089) | \$ - | \$ - | \$ - | |
| In-Lieu of Property Taxes (Object Code 8096) | 1,411,078 | 1,411,078 | 1,411,078 | |
| <i>Property Taxes net of In-Lieu</i> | \$ - | \$ - | \$ - | |
| TOTAL FUNDING | 7,232,958 | 7,723,145 | 8,709,352 | |
| Basic Aid Status | \$ - | \$ - | \$ - | |
| Excess Taxes | \$ (1,658,254) | \$ (1,766,266) | \$ (2,000,410) | |
| EPA in Excess to LCFF Funding | \$ 1,658,254 | \$ 1,766,266 | \$ 2,000,410 | |
| Total LCFF Entitlement | 7,232,958 | 7,723,145 | 8,709,352 | |

| Oakland Military Institute, College Preparatory Academy (130617) - First Interim | | 11/30/2023 | | |
|---|---------------|---------------|---------------|--|
| | 2023-24 | 2024-25 | 2025-26 | |
| SUMMARY OF EPA | | | | |
| % of Adjusted Revenue Limit - Annual | 44.55990366% | 44.55990366% | 44.55990366% | |
| % of Adjusted Revenue Limit - P-2 | 44.55990366% | 44.55990366% | 44.55990366% | |
| EPA (for LCFF Calculation purposes) | \$ 1,658,254 | \$ 1,766,266 | \$ 2,000,410 | |
| EPA, Current Year (Object Code 8012) | \$ 1,658,254 | \$ 1,766,266 | \$ 2,000,410 | |
| (P-2 plus Current Year Accrual) | | | | |
| EPA, Prior Year Adjustment (Object Code 8019) | \$ - | \$ - | \$ - | |
| (P-A less Prior Year Accrual) | | | | |
| Accrual (from Data Entry tab) | - | - | - | |
| LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES | | | | |
| Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>) | \$ 5,524,399 | \$ 5,897,173 | \$ 6,662,728 | |
| Supplemental and Concentration Grant funding in the LCAP year | \$ 1,708,559 | \$ 1,825,972 | \$ 2,046,624 | |
| Percentage to Increase or Improve Services | 30.93% | 30.96% | 30.72% | |
| SUMMARY OF STUDENT POPULATION | | | | |
| Unduplicated Pupil Population | | | | |
| Enrollment | 520 | 550 | 600 | |
| COE Enrollment | - | - | - | |
| Total Enrollment | 520 | 550 | 600 | |
| Unduplicated Pupil Count | 411 | 435 | 474 | |
| COE Unduplicated Pupil Count | - | - | - | |
| Total Unduplicated Pupil Count | 411 | 435 | 474 | |
| Rolling %, Supplemental Grant | 80.0500% | 80.2300% | 79.0000% | |
| Rolling %, Concentration Grant | 77.9500% | 77.9500% | 77.9500% | |
| SUMMARY OF LCFF ADA | | | | |
| TOTAL FUNDED ADA | | | | |
| Grades TK-3 | - | - | - | |
| Grades 4-6 | 71.61 | 77.00 | 84.70 | |
| Grades 7-8 | 140.43 | 140.00 | 161.00 | |
| Grades 9-12 | 271.56 | 293.00 | 313.51 | |
| Total Funded ADA | 483.60 | 510.00 | 559.21 | |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | - | - | - | |