CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification

Charter School Name: Oakland Military Institute
(continued)
CDS #: 01-61259-0130617
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0349
Fiscal Year: 2025/26

CERTIFICATION OF FINANCIAL CONDITION

x 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:

(___) 2025/26 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: 11/20/2025
Charter School Official
(Original signature required)

Print
Name: Dr. Mary E. Streshly Title: Superintendent

To the County Superintendent of Schools:

(___) 2025/26 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: Timothy Ryan-Conner Title: Accounting Manager

For additional information on the First Interim Report, please contact:

For Approving Entity:	For Charter School:
Timothy Ryan-Conner	Jessika Welcome
Name	Name
Accounting Manager	School Finance Manager
Title	Title
(415) 706-6595	341-234-3613
Phone	Phone
timothy.ryan@ousd.org	jwelcome@edtec.com
E-mail	E-mail

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

_____ _____
ACOE District Advisor Date

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

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(continued)
CDS #: 01-61259-0130617
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0349
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

[x] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 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	4,682,514.55	-	4,682,514.55	792,340.00	-	792,340.00	4,360,363.44	-	4,360,363.44
Education Protection Account State Aid - Current Year	8012	998,469.75	-	998,469.75	316,392.00	-	316,392.00	1,306,456.96	-	1,306,456.96
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,834,508.70	-	1,834,508.70	608,401.78	-	608,401.78	1,847,231.60	-	1,847,231.60
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		7,515,493.00	-	7,515,493.00	1,717,133.78	-	1,717,133.78	7,514,052.00	-	7,514,052.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	275,191.00	275,191.00	-	40,768.00	40,768.00	-	265,377.00	265,377.00
Special Education - Federal	8181, 8182	-	69,745.00	69,745.00	-	-	-	-	69,600.00	69,600.00
Child Nutrition - Federal	8220	-	393,975.00	393,975.00	-	-	-	-	309,279.52	309,279.52
Donated Food Commodities	8221	-	-	-			-	-	-	-
Other Federal Revenues	8110, 8260-8299	(1,791.00)	1,791.00	-	-	-	-	-	-	-
Total, Federal Revenues		(1,791.00)	740,702.00	738,911.00	-	40,768.00	40,768.00	-	644,256.52	644,256.52
3. Other State Revenues										
Special Education - State	StateRevSE	-	468,703.02	468,703.02	-	127,337.00	127,337.00	-	469,879.10	469,879.10
All Other State Revenues	StateRevAO	531,000.96	997,478.26	1,528,479.22	253,834.34	161,873.00	415,707.34	605,377.82	1,107,689.88	1,713,067.70
Total, Other State Revenues		531,000.96	1,466,181.28	1,997,182.24	253,834.34	289,210.00	543,044.34	605,377.82	1,577,568.98	2,182,946.80
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	413,073.00	70,000.00	483,073.00	314,706.42	-	314,706.42	1,277,945.75	70,000.00	1,347,945.75
Total, Local Revenues		413,073.00	70,000.00	483,073.00	314,706.42	-	314,706.42	1,277,945.75	70,000.00	1,347,945.75
5. TOTAL REVENUES		8,457,775.96	2,276,883.28	10,734,659.24	2,285,674.54	329,978.00	2,615,652.54	9,397,375.57	2,291,825.50	11,689,201.07
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,318,400.65	507,664.96	2,826,065.61	636,865.30	175,622.48	812,487.78	2,266,440.47	650,808.80	2,917,249.27
Certificated Pupil Support Salaries	1200	195,611.74	-	195,611.74	31,714.59	20,313.22	52,027.81	105,854.94	89,676.80	195,531.74
Certificated Supervisors' and Administrators' Salaries	1300	636,785.35	104,221.80	741,007.15	148,368.11	76,780.96	225,149.07	468,966.35	227,181.80	696,148.15
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		3,150,797.74	611,886.76	3,762,684.50	816,948.00	272,716.66	1,089,664.66	2,841,261.76	967,667.40	3,808,929.16
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	9,750.00	119,992.00	129,742.00	-	46,690.45	46,690.45	-	204,946.25	204,946.25
Non-certificated Support Salaries	2200	221,786.09	53,310.40	275,096.49	61,489.76	20,350.74	81,840.50	199,761.69	75,334.80	275,096.49
Non-certificated Supervisors' and Administrators' Sal.	2300	259,578.71	87,723.00	347,301.71	73,696.79	18,827.84	92,524.63	277,193.71	70,240.00	347,433.71
Clerical and Office Salaries	2400	177,161.60	-	177,161.60	98,792.66	11,605.96	110,398.62	240,701.60	17,309.20	258,010.80
Other Non-certificated Salaries	2900	144,000.00	-	144,000.00	100,933.91	-	100,933.91	384,000.00	-	384,000.00
Total, Non-certificated Salaries		812,276.40	261,025.40	1,073,301.80	334,913.12	97,474.99	432,388.11	1,101,657.00	367,830.25	1,469,487.25
3. Employee Benefits										
STRS	3101-3102	494,431.63	116,870.37	611,302.00	151,518.80	45,717.81	197,236.61	490,559.10	175,243.61	665,802.71
PERS	3201-3202	269,199.08	69,980.91	339,179.99	88,476.72	24,869.32	113,346.04	288,311.64	79,677.92	367,989.56
OASDI / Medicare / Alternative	3301-3302	142,679.04	28,840.80	171,519.84	41,140.04	12,164.90	53,304.94	142,394.21	45,280.21	187,674.42
Health and Welfare Benefits	3401-3402	426,131.92	152,246.66	578,378.58	238,869.78	52,163.18	291,032.96	539,688.47	201,100.03	740,788.50
Unemployment Insurance	3501-3502	19,654.60	4,600.40	24,255.00	7,061.07	1,922.82	8,983.89	21,534.22	8,490.36	30,024.58
Workers' Compensation Insurance	3601-3602	43,593.82	9,602.03	53,195.85	24,417.00	-	24,417.00	43,372.11	14,690.47	58,062.58
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		1,395,690.09	382,141.17	1,777,831.26	551,483.41	136,838.03	688,321.44	1,525,859.75	524,482.60	2,050,342.35

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

Charter School Name: Oakland Military Institute
(continued)
CDS #: 01-61259-0130617
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0349
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

[x] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 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
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	-	-	-	-	-
Books and Other Reference Materials	4200	7,735.72	2,264.28	10,000.00	15,539.63	-	15,539.63	20,235.65	-	20,235.65
Materials and Supplies	4300	89,790.80	39,963.41	129,754.21	75,830.62	10,875.72	86,706.34	118,996.90	20,000.00	138,996.90
Noncapitalized Equipment	4400	140,712.00	5,000.00	145,712.00	10,578.87	4,402.10	14,980.97	131,857.51	10,000.00	141,857.51
Food	4700	28,531.00	525,300.00	553,831.00	9,652.40	100,890.11	110,542.51	30,817.64	416,145.75	446,963.39
Total, Books and Supplies		266,769.52	572,527.69	839,297.21	111,601.52	116,167.93	227,769.45	301,907.70	446,145.75	748,053.45
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	150,000.00	150,000.00	-	-	-	-	150,000.00	150,000.00
Travel and Conferences	5200	16,634.56	7,760.44	24,395.00	506.00	-	506.00	22,069.15	2,325.85	24,395.00
Dues and Memberships	5300	19,043.40	-	19,043.40	13,620.85	-	13,620.85	17,636.47	-	17,636.47
Insurance	5400	128,644.29	-	128,644.29	152,723.00	-	152,723.00	170,706.00	-	170,706.00
Operations and Housekeeping Services	5500	421,365.95	34,706.31	456,072.26	157,638.18	-	157,638.18	404,052.63	17,361.63	421,414.26
Rentals, Leases, Repairs, and Noncap. Improvements	5600	105,582.14	310,371.00	415,953.14	180,413.12	41,482.41	221,895.53	320,230.67	290,270.64	610,501.31
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	1,051,187.59	309,785.25	1,360,972.84	450,417.78	77,699.19	528,116.97	1,294,276.52	281,176.00	1,575,452.52
Communications	5900	108,963.67	-	108,963.67	48,534.77	-	48,534.77	114,251.17	-	114,251.17
Total, Services and Other Operating Expenditures		1,851,421.60	812,623.00	2,664,044.60	1,003,853.70	119,181.60	1,123,035.30	2,343,222.61	741,134.12	3,084,356.73
6. Capital Outlay (Objects 6100-6170, 6200-6500, 6600 for modified accrual only)										
Land and Land Improvements	6100-6170	-	-	-			-			-
Buildings and Improvements of Buildings	6200	-	-	-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Lease Assets	6600			-			-			-
Subscription Assets	6700			-			-			-
Depreciation Expense (for accrual basis only)	6900	400,563.00		400,563.00			-	401,313.00		401,313.00
Amortization Expense-Lease Assets	6910			-			-			-
Amortization Expense-Subscription Assets	6920			-			-			-
Total, Capital Outlay		400,563.00	-	400,563.00	-	-	-	401,313.00	-	401,313.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	-		-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-		-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-		-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-		-			-			-
All Other Transfers	7281-7299	-		-			-			-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	23,776.52		23,776.52			-	23,776.52		23,776.52
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		23,776.52	-	23,776.52	-	-	-	23,776.52	-	23,776.52
8. TOTAL EXPENDITURES		7,901,294.87	2,640,204.02	10,541,498.89	2,818,799.75	742,379.21	3,561,178.96	8,538,998.34	3,047,260.12	11,586,258.46
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		556,481.09	(363,320.74)	193,160.35	(533,125.21)	(412,401.21)	(945,526.42)	858,377.23	(755,434.62)	102,942.61
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-

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(continued)
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Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0349
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

[x] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 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
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(363,320.74)	363,320.74	-	(412,401.21)	412,401.21	-	(755,434.62)	755,434.62	-
4. TOTAL OTHER FINANCING SOURCES / USES		(363,320.74)	363,320.74	-	(412,401.21)	412,401.21	-	(755,434.62)	755,434.62	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		193,160.35	-	193,160.35	(945,526.42)	-	(945,526.42)	102,942.61	-	102,942.61
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	12,384,537.28		12,384,537.28	12,384,537.28	-	12,384,537.28	12,384,537.28	-	12,384,537.28
b. Adjustments to Beginning Balance	9793, 9795			-			-		-	-
c. Adjusted Beginning Balance		12,384,537.28	-	12,384,537.28	12,384,537.28	-	12,384,537.28	12,384,537.28	-	12,384,537.28
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,577,697.63	-	12,577,697.63	11,439,010.86	-	11,439,010.86	12,487,479.89	-	12,487,479.89
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			-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainities	9789	527,074.95	-	527,074.95	178,058.95	-	178,058.95	579,312.92	-	579,312.92
Unassigned/Unappropriated Amount	9790	12,050,622.68	-	12,050,622.68	11,260,951.91	-	11,260,951.91	11,908,166.97	-	11,908,166.97

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(continued)
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Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0349
Fiscal Year: 2025/26

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)	1st Interim vs. Adopted Budget Increase, (Decrease) % Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,682,514.55	792,340.00	4,360,363.44	(322,151.11)	-6.88%
Education Protection Account State Aid - Current Year	8012	998,469.75	316,392.00	1,306,456.96	307,987.21	30.85%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,834,508.70	608,401.78	1,847,231.60	12,722.90	0.69%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		7,515,493.00	1,717,133.78	7,514,052.00	(1,441.00)	-0.02%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	275,191.00	40,768.00	265,377.00	(9,814.00)	-3.57%
Special Education - Federal	8181, 8182	69,745.00	-	69,600.00	(145.00)	-0.21%
Child Nutrition - Federal	8220	393,975.00	-	309,279.52	(84,695.48)	-21.50%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		738,911.00	40,768.00	644,256.52	(94,654.48)	-12.81%
3. Other State Revenues						
Special Education - State	StateRevSE	468,703.02	127,337.00	469,879.10	1,176.08	0.25%
All Other State Revenues	StateRevAO	1,528,479.22	415,707.34	1,713,067.70	184,588.48	12.08%
Total, Other State Revenues		1,997,182.24	543,044.34	2,182,946.80	185,764.56	9.30%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	483,073.00	314,706.42	1,347,945.75	864,872.75	179.04%
Total, Local Revenues		483,073.00	314,706.42	1,347,945.75	864,872.75	179.04%
5. TOTAL REVENUES		10,734,659.24	2,615,652.54	11,689,201.07	954,541.83	8.89%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,826,065.61	812,487.78	2,917,249.27	91,183.66	3.23%
Certificated Pupil Support Salaries	1200	195,611.74	52,027.81	195,531.74	(80.00)	-0.04%
Certificated Supervisors' and Administrators' Salaries	1300	741,007.15	225,149.07	696,148.15	(44,859.00)	-6.05%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		3,762,684.50	1,089,664.66	3,808,929.16	46,244.66	1.23%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	129,742.00	46,690.45	204,946.25	75,204.25	57.96%
Non-certificated Support Salaries	2200	275,096.49	81,840.50	275,096.49	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	347,301.71	92,524.63	347,433.71	132.00	0.04%
Clerical and Office Salaries	2400	177,161.60	110,398.62	258,010.80	80,849.20	45.64%
Other Non-certificated Salaries	2900	144,000.00	100,933.91	384,000.00	240,000.00	166.67%
Total, Non-certificated Salaries		1,073,301.80	432,388.11	1,469,487.25	396,185.45	36.91%
3. Employee Benefits						
STRS	3101-3102	611,302.00	197,236.61	665,802.71	54,500.71	8.92%
PERS	3201-3202	339,179.99	113,346.04	367,989.56	28,809.57	8.49%
OASDI / Medicare / Alternative	3301-3302	171,519.84	53,304.94	187,674.42	16,154.58	9.42%
Health and Welfare Benefits	3401-3402	578,378.58	291,032.96	740,788.50	162,409.92	28.08%
Unemployment Insurance	3501-3502	24,255.00	8,983.89	30,024.58	5,769.58	23.79%
Workers' Compensation Insurance	3601-3602	53,195.85	24,417.00	58,062.58	4,866.73	9.15%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		1,777,831.26	688,321.44	2,050,342.35	272,511.09	15.33%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	10,000.00	15,539.63	20,235.65	10,235.65	102.36%
Materials and Supplies	4300	129,754.21	86,706.34	138,996.90	9,242.69	7.12%
Noncapitalized Equipment	4400	145,712.00	14,980.97	141,857.51	(3,854.49)	-2.65%
Food	4700	553,831.00	110,542.51	446,963.39	(106,867.61)	-19.30%
Total, Books and Supplies		839,297.21	227,769.45	748,053.45	(91,243.76)	-10.87%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	150,000.00	-	150,000.00	-	0.00%
Travel and Conferences	5200	24,395.00	506.00	24,395.00	-	0.00%
Dues and Memberships	5300	19,043.40	13,620.85	17,636.47	(1,406.93)	-7.39%
Insurance	5400	128,644.29	152,723.00	170,706.00	42,061.71	32.70%
Operations and Housekeeping Services	5500	456,072.26	157,638.18	421,414.26	(34,658.00)	-7.60%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	415,953.14	221,895.53	610,501.31	194,548.17	46.77%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,360,972.84	528,116.97	1,575,452.52	214,479.68	15.76%
Communications	5900	108,963.67	48,534.77	114,251.17	5,287.50	4.85%
Total, Services and Other Operating Expenditures		2,664,044.60	1,123,035.30	3,084,356.73	420,312.13	15.78%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary

Charter School Name: Oakland Military Institute
(continued)
CDS #: 01-61259-0130617
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0349
Fiscal Year: 2025/26

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)	1st Interim vs. Adopted Budget Increase, (Decrease) % Change (Z) vs. (X)
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Lease Assets	6600	-	-	-	-	
Subscription Assets	6700	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	400,563.00	-	401,313.00	750.00	0.19%
Amortization Expense-Lease Assets	6910	-	-	-	-	
Amortization Expense-Subscription Assets	6920	-	-	-	-	
Total, Capital Outlay		400,563.00	-	401,313.00	750.00	0.19%
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	23,776.52	-	23,776.52	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		23,776.52	-	23,776.52	-	0.00%
8. TOTAL EXPENDITURES		10,541,498.89	3,561,178.96	11,586,258.46	1,044,759.57	9.91%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		193,160.35	(945,526.42)	102,942.61	(90,217.74)	-46.71%
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)		193,160.35	(945,526.42)	102,942.61	(90,217.74)	-46.71%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	12,384,537.28	12,384,537.28	12,384,537.28	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		12,384,537.28	12,384,537.28	12,384,537.28		
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,577,697.63	11,439,010.86	12,487,479.89		
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	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	527,074.95	178,058.95	579,312.92	52,237.97	9.91%
Unassigned/Unappropriated Amount	9790	12,050,622.68	11,260,951.91	11,908,166.97	(142,455.71)	-1.18%

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP

Charter School Name: Oakland Military Institute
(continued)
CDS #: 01-61259-0130617
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0349
Fiscal Year: 2025/26

This charter school uses the following basis of accounting:

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 6920, 7438, 9400-9489, 9660-9669, 9796 and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2025/26 Unrestricted	FY 2025/26 Restricted	FY 2025/26 Total	Totals for 2026/27	Totals for 2027/28
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	4,360,363.44	0.00	4,360,363.44	4,544,453.98	4,841,248.03
Education Protection Account State Aid - Current Year	8012	1,306,456.96	0.00	1,306,456.96	1,345,911.42	1,419,780.74
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	1,847,231.60	0.00	1,847,231.60	1,847,231.60	1,884,176.23
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		7,514,052.00	0.00	7,514,052.00	7,737,597.00	8,145,205.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	265,377.00	265,377.00	265,377.00	265,377.00
Special Education - Federal	8181, 8182	0.00	69,600.00	69,600.00	72,645.00	72,500.00
Child Nutrition - Federal	8220	0.00	309,279.52	309,279.52	318,557.91	328,114.64
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	644,256.52	644,256.52	656,579.91	665,991.64
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	469,879.10	469,879.10	470,396.85	479,804.78
All Other State Revenues	StateRevAO	605,377.82	1,107,689.88	1,713,067.70	1,351,849.40	1,300,899.87
Total, Other State Revenues		605,377.82	1,577,568.98	2,182,946.80	1,822,246.25	1,780,704.65
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	1,277,945.75	70,000.00	1,347,945.75	357,907.75	357,907.75
Total, Local Revenues		1,277,945.75	70,000.00	1,347,945.75	357,907.75	357,907.75
5. TOTAL REVENUES		9,397,375.57	2,291,825.50	11,689,201.07	10,574,330.91	10,949,809.04
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,266,440.47	650,808.80	2,917,249.27	2,791,550.94	2,829,547.46
Certificated Pupil Support Salaries	1200	105,854.94	89,676.80	195,531.74	198,071.74	200,645.69
Certificated Supervisors' and Administrators' Salaries	1300	468,966.35	227,181.80	696,148.15	696,148.15	696,178.27
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		2,841,261.76	967,667.40	3,808,929.16	3,685,770.83	3,726,371.42
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	204,946.25	204,946.25	221,263.28	221,701.36
Non-certificated Support Salaries	2200	199,761.69	75,334.80	275,096.49	276,698.09	278,398.75
Non-certificated Supervisors' and Administrators' Sal.	2300	277,193.71	70,240.00	347,433.71	353,214.71	358,443.98
Clerical and Office Salaries	2400	240,701.60	17,309.20	258,010.80	264,548.20	271,975.40
Other Non-certificated Salaries	2900	384,000.00	0.00	384,000.00	0.00	0.00
Total, Non-certificated Salaries		1,101,657.00	367,830.25	1,469,487.25	1,115,724.28	1,130,519.49
3. Employee Benefits						
STRS	3101-3102	490,559.10	175,243.61	665,802.71	642,890.53	649,743.66
PERS	3201-3202	288,311.64	79,677.92	367,989.56	295,548.13	310,129.93
OASDI / Medicare / Alternative	3301-3302	142,394.21	45,280.21	187,674.42	158,627.40	160,640.60
Health and Welfare Benefits	3401-3402	539,688.47	201,100.03	740,788.50	762,436.40	838,680.04
Unemployment Insurance	3501-3502	21,534.22	8,490.36	30,024.58	23,373.00	23,373.00
Workers' Compensation Insurance	3601-3602	43,372.11	14,690.47	58,062.58	52,816.45	53,425.80
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		1,525,859.75	524,482.60	2,050,342.35	1,935,691.91	2,035,993.03
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	20,235.65	0.00	20,235.65	20,842.72	21,468.00
Materials and Supplies	4300	118,996.90	20,000.00	138,996.90	143,166.81	395,352.06
Noncapitalized Equipment	4400	131,857.51	10,000.00	141,857.51	133,603.74	137,611.85
Food	4700	30,817.64	416,145.75	446,963.39	460,372.29	474,183.46
Total, Books and Supplies		301,907.70	446,145.75	748,053.45	757,985.56	1,028,615.37
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	150,000.00	150,000.00	154,500.00	159,135.00
Travel and Conferences	5200	22,069.15	2,325.85	24,395.00	26,000.00	26,780.00
Dues and Memberships	5300	17,636.47	0.00	17,636.47	18,165.57	18,710.54
Insurance	5400	170,706.00	0.00	170,706.00	175,827.18	181,102.00
Operations and Housekeeping Services	5500	404,052.63	17,361.63	421,414.26	430,636.06	443,555.14
Rentals, Leases, Repairs, and Noncap. Improvements	5600	320,230.67	290,270.64	610,501.31	514,135.12	529,559.18
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,294,276.52	281,176.00	1,575,452.52	1,228,562.42	1,193,792.66
Communications	5900	114,251.17	0.00	114,251.17	117,678.71	121,209.07
Total, Services and Other Operating Expenditures		2,343,222.61	741,134.12	3,084,356.73	2,665,505.06	2,673,843.59
6. Capital Outlay (Obj. 6100-6170, 6200-6500, 6600 for modified accrual c						
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
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	401,313.00	0.00	401,313.00	390,224.00	366,400.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		401,313.00	0.00	401,313.00	390,224.00	366,400.00
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	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	23,776.52	0.00	23,776.52	24,489.82	25,224.51
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		23,776.52	0.00	23,776.52	24,489.82	25,224.51
8. TOTAL EXPENDITURES		8,538,998.34	3,047,260.12	11,586,258.46	10,575,391.46	10,986,967.41
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		858,377.23	(755,434.62)	102,942.61	(1,060.55)	(37,158.37)
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	(755,434.62)	755,434.62	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(755,434.62)	755,434.62	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		102,942.61	0.00	102,942.61	(1,060.55)	(37,158.37)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	12,384,537.28	0.00	12,384,537.28	12,487,479.89	12,486,419.34
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		12,384,537.28	0.00	12,384,537.28	12,487,479.89	12,486,419.34
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,487,479.89	0.00	12,487,479.89	12,486,419.34	12,449,260.97
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	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	579,312.92	0.00	579,312.92	528,769.57	549,348.37
Unassigned/Unappropriated Amount	9790	11,908,166.97	0.00	11,908,166.97	11,957,649.77	11,899,912.60