



Organizational Support Program

Annual Operating Income (AOI) Calculator Worksheet

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What is AOI?

Annual Operating Income (AOI) is a standardized measure used by the City of San Diego to calculate Organizational Support Program (OSP) funding awards. Award amounts are determined using an algorithm that considers:

- Applicant's rank
- Annual operating income (AOI)
- Total funds available in the OSP category
- Number of organizations receiving awards

AOI is based on the organization's most recently completed fiscal year and must be verified by the Financial Statement of Activities. Applicants must use accurate, up-to-date figures.

In Fluxx, applicants will provide the values listed below, and the system will automatically calculate AOI.

AOI Calculation – Worksheet

Please complete the table below using figures from your organization's most recently completed Statement of Activities.

| Required Information | Amount (\$) |
|---|-------------|
| Total Operating Revenue | _____ |
| Less: In-kind Revenue | _____ |
| Less: Revenue with Donor Restrictions | _____ |
| Less: Portion of multi-year grant or donation recorded as unrestricted but not yet received | _____ |
| Less: Unrealized unrestricted gains on investments | _____ |
| Final AOI (system will calculate in Fluxx) | _____ |

+ Applicants must upload the **Statement of Activities** used to prepare this calculation.

Sample Statement of Activities (*Illustrative Example Only*– FY2024)

AOI Example Nonprofit

For the Year Ended June 30, 2024

| Revenue & Support | Without Donor Restrictions | With Donor Restrictions | Total |
|---|-----------------------------------|--------------------------------|--------------------|
| <i>Contributions & Grants</i> | \$1,200,000 | \$200,000 | \$1,400,000 |
| <i>Program Service Revenue</i> | \$400,000 | – | \$400,000 |
| <i>Government Grants</i> | \$150,000 | \$75,000 | \$225,000 |
| <i>In-kind Contributions (donated goods/services)</i> | \$147,000 | – | 147,000 |
| <i>Multi-Year Grant Recorded as Unrestricted but Not Yet Received</i> | \$57,000 | – | \$57,000 |
| <i>Investment Income (Unrealized Gains)</i> | \$63,000 | – | \$63,000 |
| Total Revenue & Support | \$2,017,000 | \$275,000 | \$2,292,000 |

AOI Calculation from this Statement

Using the organization's statement of activities, the **Annual Operating Income (AOI)** is calculated as follows:

- **Total Operating Revenue (Without Donor Restrictions):** \$2,017,000
- **Less: In-kind Revenue:** \$147,000
- **Less: Revenue with Donor Restrictions:** \$275,000
- **Less: Multi-Year Grant Recorded as Unrestricted but Not Yet Received:** \$57,000
- **Less: Unrealized Unrestricted Gains on Investments:** \$63,000

Final AOI = \$1,475,000



Technical Assistance

Technical assistance refers to the support provided by City staff to help applicants successfully navigate the funding application process.

During the technical assistance period, applicants can access the following resources:

- **On-demand tutorials** available on the Cultural Affairs website.
- **[Schedule one-on-one virtual office hours](#)** via Teams video calls.
- **Email support** at ojones@sandiego.gov.

One-on-one technical assistance for Part 1 of the application will be available from October 8, 2025, to November 10, 2025, and for Part 2 from January 8 to February 6, 2026.

The City is committed to creating an equitable and inclusive process. In line with this commitment, translation, interpretation, alternative formats, and disability-related accommodations are available upon request.

Applicants are encouraged to contact staff well in advance of deadlines to ensure their needs can be met. For more information or to request assistance, visit the Cultural Affairs website or email City staff at ojones@sandiego.gov.

