



East Bay Innovation Academy

Board Meeting

Amended on November 15, 2017 at 6:48 AM PST

Date and Time

Wednesday November 15, 2017 at 8:00 PM PST

Location

3400 Malcolm Avenue, Oakland, CA 94605

Agenda

	Purpose	Presenter	Duration
I. Opening Items			
A. Record Attendance and Guests		Rochelle Benning	1 m
B. Call the Meeting to Order		Rochelle Benning	1 m
C. Approve Minutes	Approve Minutes	Rochelle Benning	1 m
D. Public Comment		Rochelle Benning	15 m
II. Academic Excellence			
A. First Trimester Academic Report	Discuss	Devin Krugman	10 m
B. First Trimester All Staff Survey	Discuss	Devin Krugman	10 m
C. 2017 Fall Intersession Report Out	Discuss	Devin Krugman	5 m
		- recap of 2017 Fall Intersession	
		- intersession update provided to OUSD board at November 8, 2017 OUSD board meeting	
III. Finance and Development			
A. 2016 - 2017 External Audit Report	Vote	Michelle Cho	5 m
		- Review and approve draft audit report	

- | | | | |
|---|------|-----------------------|------|
| B. Revision to EBIA Fiscal Policy and Rules | Vote | Laurie Jacobson Jones | 5 m |
| - Add funds disbursement authority for Michelle Cho EBIA's COO/CFO. | | | |
| C. October Finance Update | Vote | Michelle Cho | 15 m |
| - Review and approve first interim (Jul-Oct financials) report | | | |
| - 2017 - 2018 Budget re-approval | | | |
| D. 2017-2018 EBIA Development Discussion | Vote | Michelle Cho | 15 m |
| - Propose the formation of a Development committee | | | |

IV. Facility

- | | | | |
|--|---------|------------------|------|
| A. Facility Update | Discuss | Rochelle Benning | 10 m |
| - red-line contract submitted to OUSD | | | |
| - Prop 39 application submitted to OUSD on October 30th. | | | |
| - Water and Fire safety update | | | |
| - Safety plan approval | | | |

V. Governance

- | | | | |
|---|------|------------------|-----|
| A. Consent Agenda | Vote | Rochelle Benning | 5 m |
| - October check and credit card registers | | | |

VI. Board Business Matters

- | | | | |
|--|---------|------------------|------|
| A. Board Retreat | FYI | Rochelle Benning | 5 m |
| - in advance of our charter renewal in Fall 2018 we need to meet to discuss strategic direction and program goals for the next five year renewal period. | | | |
| B. Board Reflection | Discuss | Julia Gitis | 10 m |

VII. Other Business

- | | | | |
|---|-----|------------------|------|
| A. Key Activities and Events in November | FYI | Rochelle Benning | 2 m |
| <ul style="list-style-type: none"> • Nov. 17th is EBIA Cafelito - Friday, Nov. 17th from 9:00-10:00am at our Lower School. • Nov. 20th - 24th - School is closed for the Thanksgiving week holiday. • Nov. 30th Upper School Info Night for Current 8th Grade Families - On Nov. 30th from 6-7pm we will be hosting an Upper School info night for current EBIA 8th grade families. • Getting Down to the Wire for Giving Drive! We only have two weeks to go with the EBIA Giving Drive. Please support our students by making an online donation today! | | | |
| B. Public Comment | FYI | Rochelle Benning | 15 m |

VIII. Closing Items

- | | | | |
|---------------------------|------|------------------|-----|
| A. Adjourn Meeting | Vote | Rochelle Benning | 1 m |
|---------------------------|------|------------------|-----|

Cover Sheet

Approve Minutes

Section: I. Opening Items
Item: C. Approve Minutes
Purpose: Approve Minutes
Submitted by:



East Bay Innovation Academy

Minutes

Board Meeting

Date and Time

Wednesday October 18, 2017 at 7:30 PM

Location

3400 Malcolm Avenue, Oakland, CA 94605

Directors Present

Gary Borden, Kate Doyle (remote), Kelly Garcia (remote), Laurie Jacobson Jones, Rochelle Benning, Tom Pryor

Directors Absent

Julia Gitis, Ken Berrick

Directors Arrived Late

Gary Borden

Guests Present

Devin Krugman

I. Opening Items**A. Record Attendance and Guests****B. Call the Meeting to Order**

Rochelle Benning called a meeting of the board of directors of East Bay Innovation Academy to order on Wednesday Oct 18, 2017 @ 7:39 PM at 3400 Malcolm Avenue, Oakland, CA 94605.

C. Approve Minutes

Laurie Jacobson Jones made a motion to approve minutes from the RESCHEDULED: September Board Meeting on 09-21-17.

Kate Doyle seconded the motion.
The board **VOTED** unanimously to approve the motion.

D. Adjourn Public Session

Laurie Jacobson Jones made a motion to adjourn to closed session.
Kate Doyle seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Closed Session Pursuant to 54957

A. Open Closed Session and Record Attendance

no change from opening.
Gary Borden arrived late.

B. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION

Reviewed the issue - no action taken.

C. Adjourn Closed Session

Gary Borden made a motion to adjourn closed session to open session.
Laurie Jacobson Jones seconded the motion.
The board **VOTED** unanimously to approve the motion.

III. Resume Open Session

A. Record Attendance

no change from prior session.

B. Report on Closed Session

No reportable action was taken.

C. Public Comment

No comment was provided. Two members of the public were in attendance.

IV. Academic Excellence

A. Intersession - EBIA Changemakers

Devin Krugman provided an update. Please see board packet for materials.

V. Finance

A. September Finance Update

Michelle Cho provided the September financial update. Please see packet for detailed materials.

B. 2017-2018 EBIA Development Discussion

Laurie provided a development update. Please see packet for materials.

VI. Facility

A. Prop 39 Application Submission

Gary Borden made a motion to allow the board chair to submit the Prop 39 application to OUSD for the 2018-2019 school year.
Laurie Jacobson Jones seconded the motion.

The board **VOTED** unanimously to approve the motion.

VII. Board Business Matters

A. Proposed Board Addition - Samraa Mekuria-Grillo

Laurie Jacobson Jones made a motion to add Saamra to the EBIA.

Gary Borden seconded the motion.

The board **VOTED** unanimously to approve the motion.

VIII. Governance

A. Consent Agenda

Gary Borden made a motion to approve the consent agenda.

Laurie Jacobson Jones seconded the motion.

The board **VOTED** unanimously to approve the motion.

IX. Closing Items

A. Adjourn Meeting

Laurie Jacobson Jones made a motion to adjourn the meeting.

Gary Borden seconded the motion.

The board **VOTED** unanimously to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:51 PM.

Respectfully Submitted,

Rochelle Benning

Cover Sheet

First Trimester Academic Report

Section: II. Academic Excellence
Item: A. First Trimester Academic Report
Purpose: Discuss
Submitted by:
Related Material: Nov2017.BoardPacket.AcademicExcellence.pdf



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Academic Excellence

EBIA Team Updates, November 2017



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First Trimester Academic Report

Academic Report

Lower School

Subject Area	A (100-90)	B (89-80)	C (79-70)	F (69 and Below)
Math	37%	28%	18%	17%
Science	48%	29%	14%	9%
ELA	58%	26%	11%	5%
History	43%	24%	17%	16%
Computer Science	48%	19%	15%	18%
Art	73%	18%	3%	6%
Spanish	34%	29%	19%	18%

Academic Report

Upper School

Subject Area	A (100-90)	B (89-80)	C (79-70)	F (69 and Below)
Math	36%	30%	12%	22%
Science	34%	20%	16%	30%
ELA	22%	18%	19%	41%
History	38%	28%	16%	18%
Computer Science	35%	17%	11%	37%
Art	39%	10%	14%	37%
Spanish	33%	20%	19%	28%



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First Trimester All Staff Survey

Methodology

- Given to all staff members (admin, ops, teachers, IAs) with 30% response rate
- Includes both quantitative (0-5 scale) and qualitative (short answer) questions
- Taken anonymously with 1 week completion timeline
- Modeled off of Seneca SCAI survey categories

All Staff Survey

Results

Category	Strengths	Challenges	Next Steps
Culture and Climate	<ul style="list-style-type: none"> Sense of physical safety (100%) Students speak proudly about their school (3.7) 	<ul style="list-style-type: none"> Clear and consistent responses to student behavior (2.5) Clean and orderly school campus (40%) 	<ul style="list-style-type: none"> Use of standardized behavior reflection form Advisory/Grade level community service
Academics	<ul style="list-style-type: none"> High academic expectations for students (4.6) Belief that all students can improve through practice and effort (growth mindset) (4.8) 	<ul style="list-style-type: none"> Ensuring at least 75% of students meet proficiency by end of school year (3.7) Belief that all students are prepared to take AP courses (3.8) 	<ul style="list-style-type: none"> Development of academic intervention/RtI programming
Professional Development	<ul style="list-style-type: none"> Belief that staff member has the support and feedback necessary to achieve their PEP goals (3.9) 	<ul style="list-style-type: none"> Belief that team meetings are productive (3.6) 	<ul style="list-style-type: none"> Reorganizing coaching arc to address areas of highest need
Work Environment	<ul style="list-style-type: none"> I believe that I am a strong fit to EBIA (4.6) Trust in and respect for school administration (4.3) Belief that staff acts collaboratively (4.3.) HR needs are quickly addressed (4.3) 	<ul style="list-style-type: none"> Belief that staff member has had the opportunity to make authentic input into the budget (2.5) Sense of understaffing 	<ul style="list-style-type: none"> Development of operational 5 year growth plan to share and workshop with staff



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Fall 2017 Intersession Report Out

Fall Intersession

Report Out

- 22 programs across both campuses
- 8-10 work sites running each day
- Over 20 parent volunteers across the week
- Over 10,000 hours of service completed



Cover Sheet

2016 - 2017 External Audit Report

Section: III. Finance and Development
Item: A. 2016 - 2017 External Audit Report
Purpose: Vote
Submitted by:
Related Material: 6.30.17 Audited FS Draft- EBIA Rev 11.10.17.pdf
Required Board Communications Draft.pdf

EAST BAY INNOVATION ACADEMY

**Independent Auditor's Report
and Financial Statements
For the Year Ended
June 30, 2017**

DRAFT

EAST BAY INNOVATION ACADEMY

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**CliftonLarsonAllen**CliftonLarsonAllen LLP
CLAconnect.com**INDEPENDENT AUDITOR'S REPORT**

Board of Directors
East Bay Innovation Academy
Oakland, CA

Report on the Financial Statements

We have audited the accompanying financial statements of East Bay Innovation Academy (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors
East Bay Innovation Academy

Opinion

In our opinion, the financial statements referred to on page one present fairly, in all material respects, the financial position of the Academy as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Academy's financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 13, 2017 on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Academy's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP
Glendora, CA
November 13, 2017

EAST BAY INNOVATION ACADEMY
STATEMENT OF FINANCIAL POSITION
June 30, 2017

ASSETS**CURRENT ASSETS:**

Cash and cash equivalents	\$ 399,539
Accounts receivable - federal and state	461,091
Accounts receivable - other	25,990
Prepaid expenses and other assets	45,740
Total current assets	<u>932,360</u>
Total assets	<u><u>\$ 932,360</u></u>

LIABILITIES AND NET ASSETS**CURRENT LIABILITIES:**

Accounts payable and accrued liabilities	\$ 317,843
Revolving loan payable, current portion	50,004
Total current liabilities	<u>367,847</u>

LONG-TERM LIABILITIES:

Revolving loan payable	100,000
Total long-term liabilities	<u>100,000</u>

NET ASSETS:

Unrestricted	464,513
Total net assets	<u>464,513</u>
Total liabilities and net assets	<u><u>\$ 932,360</u></u>

The accompanying notes are an integral part of these financial statements.

EAST BAY INNOVATION ACADEMY**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES:			
State revenue:			
State aid	\$ 2,251,373	\$ -	\$ 2,251,373
Other state revenue	470,639	-	470,639
Federal revenue:			
Grants and entitlements	172,383	-	172,383
Local revenue:			
In-lieu property tax revenue	928,062	-	928,062
Other revenue	879,487	-	879,487
Net assets released from restriction	50,378	(50,378)	-
Total revenues and net assets released from restriction	<u>4,752,322</u>	<u>(50,378)</u>	<u>4,701,944</u>
EXPENSES:			
Program services	4,283,981	-	4,283,981
Management and general	394,086	-	394,086
Total expenses	<u>4,678,067</u>	<u>-</u>	<u>4,678,067</u>
Change in net assets	74,255	(50,378)	23,877
Beginning net assets	<u>390,258</u>	<u>50,378</u>	<u>440,636</u>
Ending net assets	<u>\$ 464,513</u>	<u>\$ -</u>	<u>\$ 464,513</u>

The accompanying notes are an integral part of these financial statements.

EAST BAY INNOVATION ACADEMY**STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2017****CASH FLOWS from OPERATING ACTIVITIES:**

Change in net assets	\$ 23,877
Adjustments to reconcile change in net assets to net cash flows from operating activities:	
Change in operating assets:	
Accounts receivable - federal and state	89,884
Accounts receivable - other	(25,990)
Prepaid expenses and other assets	(17,860)
Change in operating liabilities:	
Accounts payable and accrued liabilities	188,051
Deferred Revenue	(200,000)
Net cash flows from operating activities	<u>57,962</u>

CASH FLOWS from FINANCING ACTIVITIES:

Repayments of debt	<u>(49,998)</u>
Net cash flows from financing activities	<u>(49,998)</u>
Net change in cash and cash equivalents	7,964
Cash and cash equivalents at the beginning of the year	<u>391,575</u>
Cash and cash equivalents at the end of the year	<u>\$ 399,539</u>

The accompanying notes are an integral part of these financial statements.

EAST BAY INNOVATION ACADEMY**STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2017**

	Program	Management		Total
	Services	and General	Fundraising	Expenses
Salaries and wages	\$ 2,349,626	\$ 67,685	\$ -	\$ 2,417,311
Pension expense	211,536	6,094	-	217,630
Other employee benefits	190,571	5,490	-	196,061
Payroll taxes	90,170	2,597	-	92,767
Legal expenses	-	80,453	-	80,453
Accounting expenses	-	8,240	-	8,240
Instructional materials	237,315	-	-	237,315
Other fees for services	611,310	156,073	-	767,383
Advertising and promotion expenses	2,963	-	-	2,963
Office expenses	-	67,011	-	67,011
Printing and postage expenses	1,574	-	-	1,574
Information technology expenses	60,619	-	-	60,619
Occupancy expenses	342,608	-	-	342,608
Travel expenses	889	-	-	889
Interest expense	-	443	-	443
Insurance expense	35,009	-	-	35,009
Other expenses	149,791	-	-	149,791
	<u>\$ 4,283,981</u>	<u>\$ 394,086</u>	<u>\$ -</u>	<u>\$ 4,678,067</u>

The accompanying notes are an integral part of these financial statements.

EAST BAY INNOVATION ACADEMY

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – The Academy is a not-for-profit benefit corporation under the laws of the State of California for the purpose of managing and operating public charter schools located in Alameda County. The Academy is economically dependent on state and federal funding.

The charter may be revoked by the Oakland Unified School District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Cash and Cash Equivalents – The Academy defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Accounting – The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Functional Allocation of Expenses – Costs of providing the Academy's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Basis of Presentation – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States as prescribed by the Financial Accounting Standards Board.

Net Asset Classes – The Academy is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets of the Academy are defined as:

- Unrestricted: All resources over which the governing board has discretionary control to use in carrying on the general operations of the Academy.
- Temporarily restricted: These net assets are restricted by donors to be used for specific purposes. The Academy does not currently have any temporarily restricted net assets.
- Permanently restricted: These net assets are permanently restricted by donors and cannot be used by the Academy. The Academy does not currently have any permanently restricted net assets.

Receivables – Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2017. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

EAST BAY INNOVATION ACADEMY**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Property Taxes – Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Academy is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Compensated Absences – Accumulated unpaid employee vacation benefits are recognized as a liability of the Academy. The current portion of the liability, if material, is recognized at year-end. The entire compensated absences liability is reported on the statement of financial position. Employees of the Academy are paid for days or hours worked based upon Board approved schedules which include vacation. Sick leave is accumulated without limit for each employee at the equivalent rate of one day for each full month of service. Sick leave with pay is provided when employees are absent for health reasons.

Revenue Recognition – Amounts received from the California Department of Education are recognized as revenue by the Academy based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted revenue. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair market value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Income Taxes – The Academy is a non-profit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Academy files informational returns in the U.S. federal jurisdiction, and the state of California. The statute of limitations for federal and California state purposes is generally three and four years, respectively.

Evaluation of Subsequent Events – The Academy has evaluated subsequent events through November 13, 2017, the date these financial statements were available to be issued.

EAST BAY INNOVATION ACADEMY**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017****NOTE 2: CONCENTRATION OF CREDIT RISK**

The Academy maintains cash balances held in banks which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The Academy has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 3: LONG-TERM DEBT**California Department of Education**

The Academy received a revolving loan from the California Department of Education (CDE) in the amount of \$250,000. The loan requires annual principal payments of \$50,000. The loan has a term of 5 years and carries an interest rate of 0.24 %. Annual payments of principal and interest are deducted from the Academy's apportionment.

The loan repayment by year is as follows:

Year Ended <u>June 30,</u>	
2018	\$ 50,004
2019	50,000
2020	<u>50,000</u>
Total	<u>\$ 150,004</u>

NOTE 4: EMPLOYEE RETIREMENT**Multi-employer Defined Benefit Pension Plans**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS).

The risks of participating in this multiemployer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law, and (c) if the Academy chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Academy has no plans to withdraw from this multi-employer plan.

EAST BAY INNOVATION ACADEMY**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017****NOTE 4: EMPLOYEE RETIREMENT****State Teachers' Retirement System (STRS)****Plan Description**

The Academy contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS.

The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2016, total plan net assets are \$189 billion, the total actuarial present value of accumulated plan benefits is \$333 billion, contributions from all employers totaled \$3.4 billion, and the plan is 63.7% funded. The Academy did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for the year ended June 30, 2017 was 12.58% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

The Academy's contributions to STRS for the past three years are as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Required</u> <u>Contribution</u>	<u>Percent</u> <u>Contributed</u>
2015	\$ 65,059	100%
2016	\$ 113,247	100%
2017	\$ 217,630	100%

EAST BAY INNOVATION ACADEMY

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017**

NOTE 5: CONTINGENCIES

The Academy has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

DRAFT

SUPPLEMENTARY INFORMATION

DRAFT

EAST BAY INNOVATION ACADEMY

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

For the Year Ended June 30, 2017

The Academy was established in October 2013, and granted its charter through Oakland Unified School District (the District) and its charter school status from the California Department of Education. The charter may be revoked by the District for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

The charter school number is: 1620

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EAST BAY INNOVATION ACADEMY**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE (continued)
For the Year Ended June 30, 2017**

The Board of Directors and the Administrator as of the year ended June 30, 2017 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>3-Year Term Expires</u>
Rochelle Benning	Board Chair	August 2019
Laurie Jacobson Jones	Board Member	August 2019
Kelly Garcia	Board Vice Chair	February 2019
Ken Berrick	Board Member	October 2017
Gary Borden	Board Member	December 2017
Tom Pryor	Board Member	May 2017
Kate Doyle	Board Member	June 2019
Julia Gitis	Board Member	June 2019

ADMINISTRATOR

Devin Krugman	Head of School
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EAST BAY INNOVATION ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2017

	<u>Instructional Minutes</u>		<u>Traditional Calendar Days</u>	<u>Status</u>
	<u>Requirement</u>	<u>Actual</u>		
Grade 6	54,000	63,180	186	In compliance
Grade 7	54,000	63,180	186	In compliance
Grade 8	54,000	63,180	186	In compliance
Grade 9	64,800	72,339	186	In compliance

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See auditor's report and the notes to the supplementary information.

EAST BAY INNOVATION ACADEMY

**SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2017**

	<u>Second Period Report</u>		<u>Annual Report</u>	
	Classroom		Classroom	
	<u>Based</u>	<u>Total</u>	<u>Based</u>	<u>Total</u>
Grades 4-6	112.73	112.73	112.42	112.42
Grades 7-8	235.32	237.10	234.76	236.73
Grades 9-12	55.37	56.68	55.75	56.95
ADA Totals	<u>403.42</u>	<u>406.51</u>	<u>402.93</u>	<u>406.10</u>

DRAFT

See auditor's report and the notes to the supplementary information.

EAST BAY INNOVATION ACADEMY

**RECONCILIATION OF ANNUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2017**

June 30, 2017 Annual Financial Report	
Fund Balances (Net Assets)	\$ 497,956
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance (Net Assets):	
Accounts payable and accrued liabilities	<u>(33,443)</u>
Net Adjustments and Reclassifications	<u>(33,443)</u>
June 30, 2017 Audited Financial Statement	
Fund Balances (Net Assets)	<u><u>\$ 464,513</u></u>

DRAFT

See auditor's report and the notes to the supplementary information.

EAST BAY INNOVATION ACADEMY

**NOTES TO THE SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2017**

NOTE 1: PURPOSE OF SCHEDULES

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Academy and whether the Academy complied with the provisions of Education Code Sections 46200 through 46206.

Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Academy. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



CliftonLarsonAllen LLP
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
East Bay Innovation Academy
Oakland, CA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of East Bay Innovation Academy (the Academy), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, cash flows and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated November 13, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, CA

November 13, 2017



CliftonLarsonAllen LLP
 CLAAconnect.com

INDEPENDENT AUDITOR’S REPORT ON STATE COMPLIANCE

Board of Directors
 East Bay Innovation Academy
 Oakland, CA

We have audited East Bay Innovation Academy’s (the Academy) compliance with the types of compliance requirements described in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2017. The Academy’s State compliance requirements are identified in the table below.

Management’s Responsibility

Management is responsible for the compliance with the State laws and regulations as identified below.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Academy’s compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the Academy’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the Academy’s compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Academy’s compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Not applicable
After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes



INDEPENDENT AUDITOR’S REPORT ON STATE COMPLIANCE

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Not applicable
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Not applicable

¹We did not perform testing for independent study because the independent study ADA was under the level which requires testing.

Opinion on State Compliance

In our opinion, the Academy complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2017.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP
 Glendora, CA
 November 13, 2017

EAST BAY INNOVATION ACADEMY

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017**

All audit findings must be identified as one or more of the following twelve categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
62000	Local Control Accountability Plan
61000	Classroom Teacher Salaries
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements or state awards for June 30, 2017.

EAST BAY INNOVATION ACADEMY

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017**

There were no findings and questioned costs related to the basic financial statements, federal awards or state awards for the prior year.

DRAFT



CliftonLarsonAllen LLP
CLAAconnect.com

November 13, 2017

Board of Directors
East Bay Innovation Academy
San Jose, CA

We have audited the financial statements of East Bay Innovation Academy (the Academy) for the year ended June 30, 2017, and have issued our reports thereon dated November 13, 2017, respectively. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the U.S. Office of Management, *Local Governments, and Non-Profit Organizations*, and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 4, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Academy are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies has not changed during the year ended June 30, 2017. We noted no transactions entered into by the Academy during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop estimates in determining that they are reasonable in relation to the financial statements taken as a whole. A schedule of the major accounting estimates is attached to this letter.

Board of Directors
East Bay Innovation Academy
Page 2

The financial statement disclosures are neutral, consistent, and clear. There are no particularly sensitive disclosures.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 13, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Academy's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Academy's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Board of Directors
East Bay Innovation Academy
Page 3

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the Academy.

This information is intended solely for the use of the Board of Directors, management and others within the Academy and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP
Glendora, CA

East Bay Innovation Academy

Summary of Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of the financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the Academy's June 30, 2017 financial statements:

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Valuation of receivables	The Academy does not record an allowance for doubtful accounts.	Management believes receivables are collectible since most are from governmental units. However, management reviews individual receivable balances at year end to evaluate the appropriate allowance, if any.	We reviewed management's estimate noting the method and assumptions were reasonable and in accordance with generally accepted accounting principles (GAAP) requirements.
Allocation of functional expenses	The costs of providing various programs and activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services based on management's estimates.	Throughout the year management codes certain expenses based on a functional classification. For other expenses, management prepares an analysis of the expense recognized to data and calculates the allocation.	We reviewed management's estimate noting the method and assumptions were reasonable, consistent with prior years, and in accordance with applicable GAAP requirements.

Cover Sheet

Revision to EBIA Fiscal Policy and Rules

Section: III. Finance and Development
Item: B. Revision to EBIA Fiscal Policy and Rules
Purpose: Vote

Submitted by:

Related Material:

Accounts Payable Rules EBIA 2017.10.15 DRAFT.doc
EBIA Financial Policies and Procedures as of 2017.10.15 DRAFT.doc



Accounts Payable & Banking Requirements East Bay Innovation Academy Effective ~~8/20/15~~10/19/17

Approval of Purchase Orders (if applicable):

Purchase Orders Under \$10,001	Purchase Orders of \$10,000 or More
How many signatures are needed for PO approval? 1	How many signatures are needed for PO approval? 2
Who are the signers (designate primary and secondary if appropriate)?	Who are the signers (designate primary and secondary if appropriate)?
Primary: Head of School <u>or COO/CFO</u> Secondary: Board Chair or Board Treasurer	Primary: Head of School <u>or COO/CFO</u> Secondary: Board Chair or Board Treasurer Budgeted expenses over \$20,000* can be approved in advance of consent agenda review at monthly Board meetings. All new proposed and unbudgeted expenditures over \$20,000 require Board review and approval.

Approval of Invoices:

Invoices Under \$10,001	Invoices of \$10,000 or More
How many signatures are needed for Invoice approval? 1	How many signatures are needed for Invoice approval? 2
Who are the signers (designate primary and secondary if appropriate)?	Who are the signers (designate primary and secondary if appropriate)?
Primary: Head of School <u>or COO/CFO</u> Secondary: Board Chair or Board Treasurer	Primary: Head of School <u>or COO/CFO</u> Secondary: Board Chair or Board Treasurer Budgeted expenses over \$20,000* can be approved in advance of consent agenda review at monthly Board meetings. All new proposed and unbudgeted expenditures over \$20,000 require Board review and approval. <i>*Budgeted expenses for Paychex, OUSD and EdTec do not required additional approval by the Board</i>

General Checking Account

Invoices Under \$10,001	Invoices of \$10,000 or More
How many signatures are needed for check approval? 1	How many signatures are needed for Check approval? 2
Who are the signers (designate primary and secondary if appropriate)?	Who are the signers (designate primary and secondary if appropriate)?
	Primary: Head of School <u>or COO/CFO</u>



Primary: Head of School <u>or COO/CFO</u> Secondary: Board Chair or Board Treasurer	Secondary: Board Chair or Board Treasurer Budgeted expenses over \$20,000* can be paid in advance of consent agenda review at monthly Board meetings. All new proposed and unbudgeted expenditures over \$20,000 require Board review and approval. <i>*Budgeted expenses for Paychex, OUSD and EdTec do not required additional approval by the Board</i>
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Petty Cash Account – \$1,000

Comment [m1]: We don't have one

No one should ever authorize use of petty cash funds themselves without an additional signature.

Requirements:

Disbursements Under \$100	Disbursements of \$100 or More (state amount)
How many signatures are needed for disbursement approval? 1	How many signatures are needed for disbursement approval? 1
Who are the signers (designate primary and secondary if appropriate)? Primary: Office Manager Secondary: Head of School or <u>Director of Instruction</u> <u>COO/CFO</u>	Who are the signers (designate primary and secondary if appropriate)? Primary: Head of School <u>or COO/CFO</u> Secondary: Directors

Petty Cash Checking Account Information: (if applicable)

Account No.: _____

I hereby certify that the above-named accounts are all of the school's accounts.

_____ **Authorized School Representative** _____ **Date**

Name of School: East Bay Innovation Academy



Financial Policies and Procedures

It is the intent of these Financial Policies and Procedures to implement both the letter and spirit of all applicable State and Federal regulations regarding the expenditure of and accounting for public funds. These Policies and Procedures will be in effect as of ~~August 020, October 19, 2015-2017~~ and may need to be modified as the School develops and regulations change. The Board of Directors (“Board”) should approve these financial policies, and revisit them periodically.

A. PURCHASES

1. Authorization of Expenditures: All purchases of goods and services shall be consistent with the Board-approved budget. These purchases shall not require Board-approved/executed contracts, with the exception of expenditures in total annual amounts greater than \$10,001. All other proposed expenditures must be reviewed by the Head of School or the COO/CFO who will review the proposed expenditure to determine whether it is consistent with the Board adopted budget. The Board Chair or Treasurer will approve the check request and purchase order forms (if applicable).
2. Budgeted expenses over \$20,000 can be approved in advance of consent agenda review at monthly Board meetings.
3. All new proposed and unbudgeted expenditures over \$20,000 require Board review and approval.
4. Budgeted expenses for Paychex, OUSD and EdTec do not require additional oversight during monthly Board meetings.

B. CONTRACTS

1. All professional consulting services shall be provided for under a contract.
2. Contracts for other goods and services exceeding \$25,000 on an annual basis shall be presented to the Board for approval prior to signing. Length of contracts shall be at the discretion of the Board. In general, contracts exceeding \$50,000 shall be let after a bidding process of sufficient duration to ensure competition. However, the Head of School may make a finding to the Board for sole sourcing a contract exceeding \$10,000; in this case, the Board may approve the contract in arrears at the time of contract execution. (The basis for such a finding may include: time/urgency issues; the absence of competitors; high service/quality from a particular contractor).



3. Bid tabulations shall be presented to the Board along with a recommendation for action. The Board reserves the right to select whichever vendor it deems most prepared to provide the required goods/ services without regard to the low bidder being the automatic selection.

C. Commitments and Purchase Orders

1. Purchase orders under \$10,001 must be approved by ~~a Director of the corporation~~ Head of School or COO/CFO.
2. Purchase orders of \$10,001 or more must be approved by the Board Chair or Board Treasurer
3. Budgeted expenses over \$20,000 can be approved in advance of consent agenda review at monthly Board meetings.
4. All new proposed and unbudgeted expenditures over \$20,000 require Board review and approval.

D. Invoices

1. Invoices under \$10,001 must be approved by a ~~Director of the corporation~~ Head of School or COO/CFO
2. Invoices for \$10,001 or more must be approved by the Board Chair or Board Treasurer

E. Accounts Payable: The school shall abide by EdTec accounts payable policies and procedures set forth separately.

F. Credit and Debit Card Usage: Unless otherwise specified by the Board of Directors and/or school management, the use of school credit and debit cards shall be limited to the ~~Director of the corporation~~ Head of School or COO/CFO and Board Chair. Expenditure limits follow the rules in this document. It is the responsibility of the cardholder to submit supporting documentation (receipts) with payment approval.

G. Other Electronic Payments: Other electronic methods (wire, ACH, transfer between bank accounts, etc.) shall not be permitted for payment of any expenses or reimbursements without the express written consent of the Board Chair or Board Treasurer.

H. Employee Reimbursements: Reimbursements for business expenses must be pre-approved and are at the discretion of the Head of School or the COO/CFO. Under no circumstances shall alcohol be reimbursed. The Head of School must obtain a Board member's authorization on reimbursement requests payable to



the Head of School.” The COO/CFO must obtain Head of School’s authorization on reimbursement requests payable to the COO/CFO.

I. Petty Cash – Purpose and Usage

1. The purpose of the Petty Cash Checking Account is for payment of incidental expenses when there is insufficient time for processing through the General Checking Account. Examples of proper expenses include, but are not limited to, food/meals for teachers doing curriculum work and emergency plumbing repairs. Petty cash shall not be used for teacher reimbursements, employee expense reimbursements or independent contractor payments.

Comment [m1]: We do not have one

2. The Head of School, ~~Director of Operations~~ COO/CFO, Director of Instruction and the Office Manager shall have access to petty cash not to exceed \$100. Such funds shall be used at the discretion of the Head of School or the COO/CFO, subject to Board oversight and consistent with the approved budget and School rules and regulations. Authorized employees must obtain each other’s authorization on petty cash checks made payable to their names. Use of petty cash shall require original receipts for all purchases.

J. Personal Use of School Funds: Use of School funds for personal use is prohibited. Violation of this policy shall result in discipline up to and including dismissal or removal, including from the Board.

K. BANKING

1. General Checking Account

a) The Board shall authorize the establishment of commercial bank accounts for the purposes of School operations. Funds will be deposited in non-speculative accounts including federally-insured savings and/or checking accounts and/or invested in non-speculative federally-backed instruments and/or standard money market accounts.

b) The General Checking Account shall be the primary account for School needs. Authorized signatories to this account shall be the Head of School, COO/CFO, Board Chair and Board Treasurer.

c) The General Checking Account shall be reconciled monthly by a school staff member or outsourced accountant that does not have the ability to approve expenses or disperse funds from the account. The monthly Bank

Revised November 15, 2017

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Reconciliations shall be reviewed and approved by the Board or a representative of the Board that does not have access to the account.

2. ~~Petty Cash Checking Account~~ - Account Setup and Maintenance

Comment [m2]: We do not have one

a) The Petty Cash Checking Account shall have a maximum balance of \$1,000. The Account shall be funded from the School's business General Checking Account as necessary. A simple ledger shall be maintained by the Office Manager reconciled monthly by a staff member or accountant that does not have transactional access to the account. The petty cash bank reconciliations shall be reviewed by a representative of the Board. Replenishment of the Petty Cash Checking Account shall occur through the normal accounts payable process (see EdTec accounts payable policies and procedures set forth separately).

b) No deposits other than replenishments as stated above shall be made into the Petty Cash Checking Account. All cash and checks shall be deposited into the General Checking Account.

c) Check writing requires signatures from the Head of School or ~~Director of Operations~~COO/CFO.

d) Deposits of Receipts – The School will deposit all funds received as soon as practical upon receipt. The Office Manager will open all mail on a daily basis, immediately sort all checks and forward them to the ~~Director of Operations~~COO/CFO. The ~~Director of Operations~~COO/CFO will immediately endorse the checks to the appropriate school account and prepare appropriate deposits as soon as practical, ideally the same day and in no case later than three working days.

L. TRAVEL POLICIES

1. Employee Mileage Reimbursement

a) All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business related travel pre-approved by their supervisor. In addition, parking fees and tolls paid are reimbursable if supported by receipts.

b) All employees requesting such mileage reimbursement are required to furnish an Expense Report containing the

Revised November 15, 2017

Page 4 of 7



destination of each trip, its purpose and the miles driven, parking fees and tolls, within one month after the travel date, supported by receipts, if applicable.

M. OTHER PRACTICES

1. Budget Adoption: A budget shall be adopted by the Board no later than June 30 prior to the start of each new fiscal year, or earlier if required by the authorizing entity. During the course of the year, the Board may adopt an amended budget as expenses and revenue projections change.

N. Audit

1. An annual audit by an outside firm shall be performed each year on the close of the prior year's books. The audit shall be performed in advance of the December 15 statutory audit deadline. The audit shall include, but not be limited to, (1) an audit of the accuracy of the School's financial statements, (2) an audit of the School's attendance accounting and revenue claims practices, and (3) an audit of the School's internal controls practices.
2. If the School receives over \$500,000 from federal sources, the audit shall be prepared in accordance with any relevant Office of Management and Budget audit circulars.
3. The audit firm shall be on the State approved list of School auditors.
4. At the conclusion of the audit, EdTec will review the audit with the Board and propose any changes necessary in operating procedures to comply with audit findings.
5. Form 990 Federal Tax Return: The selected audit firm will prepare the Form 990 tax return and send a copy to the school staff responsible for the audit. The school staff will review and send a copy to the Board of Directors for its review and approval before filing. Once approved by the Board, the school will notify the audit firm who will then prepare the final return for filing.

O. Board Meetings: The Board shall review financial statements at periodic Board meetings. The Board shall also review and approve the monthly check registers and bank reconciliations from the General Checking Account and the Petty Cash Account.

P. Conflict of Interest: Any Board member with a financial interest in a matter presented to the Board shall fully disclose such interest prior to Board discussion on the issue and shall recuse themselves from the discussion and voting on the matter. The



Board shall develop a separate more comprehensive policy on conflict of interest, hiring of relatives, and compliance with Government Code 1090 and the Fair Political Practices Act.

Q. Payroll

1. New Employees: Requests for new employees shall be initiated by the Head of School and be consistent with the approved annual personnel budget. New employees shall complete an Application for Employment and all necessary paperwork for payroll. New employees shall be fingerprinted and TB tested consistent with State law. Fingerprint clearance must be received by the School before any employee may start work.
2. Employees shall accrue sick leave time based on the personnel policy of the School.
3. Timekeeping (for hourly staff)
 - a) The Head of School or Director/Principal shall develop procedures to ensure accurate and timely preparation of timesheets for hourly employees.
 - b) Authorized timesheets shall be forwarded to EdTec according to EdTec policies and procedures set forth separately. Payroll processing and payment shall take place according to EdTec policies and procedures set forth separately.
4. Independent Contractors: The School shall only engage independent contractors if all of the following practices are followed:
 - a) The expense is within the approved budget or separately approved by the Board;
 - b) The contractor provides proof of adequate insurance and IRS form W-9;
 - c) IRS rules are followed regarding classification of staff as contractors versus employees; and
 - d) The work is done under contract.

R. Capitalization and Depreciation:

1. The School will capitalize and depreciate all assets costing \$5,000 or more. All other assets are charged to expense in the year incurred.
2. Capitalized assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives which can range from:
 - a) Leasehold Improvement – Lease term or 5 years, whichever is shorter
 - b) Equipment – 3 years
 - c) Furniture – 5 years



3. Repair and maintenance costs, which do not extend the useful lives of the assets, are charged to expense. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the asset accounts, and any resulting gain or loss is included in the earnings in the year.
- S. Disposal of Surplus Property and Donations:
1. Surplus property shall mean property that is no longer in use, is damaged beyond repair, or that the School feels will have no future value to the School's program, and that is declared to be surplus property by the Board. If the School wishes to dispose of equipment or other surplus property, the Board shall declare the property surplus and shall direct the staff on the actual means of disposal of the property, such as sale, donation, or destruction and disposal.
 2. If the School wishes to sell equipment or other surplus property, the Board shall direct the staff by giving specific guidance regarding the manner in which such property is to be sold.
 3. If the School wishes to donate equipment or other surplus property, the Board shall declare the property surplus and authorize the donation. Requirements for potential donee organizations shall include: (1) the donee organization is fully independent of the School, with none of the School's Board members or key personnel involved in the donee organization; and (2) the donee organization shall be a non-profit or governmental entity related to education. In addition, the School shall secure a receipt from the donee organization for the donated property, and shall remove the asset from the School's books and record the donation as required by state and federal audit guidelines.
- T. Property Acquired with Federal Grant Funds
1. If the property in question cost \$5,000 or more at the time of acquisition and was acquired with federal grant funds, the School shall notify the federal contract administrator prior to donating or disposing of such property as provided above.

Cover Sheet

October Finance Update

Section: III. Finance and Development
Item: C. October Finance Update
Purpose: Vote
Submitted by:
Related Material: EBIA-17-18 OCT Financials - 2017.11.14 CF FINAL.pdf
EBIA-17-18 OCT Financials - 2017.11.14 YTD FINAL.pdf
EBIA_17-18 First Interim_print.pdf
EBIA_financial summary for the board_Nov 2017.pdf

East Bay Innovation Academy
 Monthly Cash Forecast
 As of October close

	2017/18												Forecast	AP/AR
	Actual & Projected													
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Projected	Dec Projected	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected		
Beginning Cash	399,540	387,492	215,785	275,562	174,378	221,599	65,684	54,769	33,901	65,883	70,306	289,856		
Revenue														
LCFF Entitlement	-	166,586	368,789	330,427	254,578	273,869	330,567	273,869	422,608	341,286	341,286	341,286	3,840,102	394,951
Federal Income	-	-	2,227	8,217	1,019	1,623	9,839	51,135	27,811	9,839	1,623	14,717	299,520	171,469
Other State Income	10,026	9,925	18,091	17,879	135,047	18,483	18,483	79,870	26,402	58,526	45,485	26,402	602,853	138,233
Local Revenues	0	10,892	43,268	(504)	86,335	1,670	4,140	4,140	4,140	4,140	4,140	4,140	166,498	-
Fundraising and Grants	1,101	16,496	7,152	26,327	17,997	24,118	24,118	29,118	24,118	24,118	224,118	24,118	612,900	170,000
Total Revenue	11,128	203,899	439,527	382,346	494,975	319,762	387,147	438,132	505,078	437,910	616,652	410,663	5,521,872	874,653
Expenses														
Compensation & Benefits	108,763	298,002	326,531	300,654	326,529	306,057	314,414	307,102	307,102	302,898	305,441	273,996	3,477,487	-
Books & Supplies	60,408	56,713	10,994	3,988	15,358	13,661	13,661	13,661	13,661	13,661	13,661	13,661	243,086	-
Services & Other Operating Expenses	66,157	95,251	90,721	189,023	154,356	168,194	130,136	156,720	170,816	127,077	96,483	185,704	1,800,448	169,809
Capital Outlay	-	12,175	1,236	(13,411)	-	-	-	-	-	-	-	-	-	-
Total Expenses	235,328	462,142	429,482	480,254	496,243	487,912	458,211	477,482	491,579	443,635	415,584	473,361	5,521,021	169,809
Operating Cash Inflow (Outflow)	(224,200)	(258,242)	10,045	(97,908)	(1,269)	(168,149)	(71,063)	(39,350)	13,500	(5,726)	201,068	(62,698)	851	704,844
Revenues - Prior Year Accruals	329,290	99,493	686	17,501	38,341	2,085	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(838)	(0)	-	(1,882)	-	-	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-
Accounts Payable - Current Year	(88,497)	(25,579)	37,215	(19,010)	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(73,542)	12,622	11,832	8,448	18,482	18,482	18,482	18,482	18,482	18,482	18,482	18,482	-	18,482
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	(8,333)	(8,334)	(8,334)	(8,334)	-	-	(8,334)	-	-	-	-
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Balance Sheet Changes	45,740	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	387,492	215,785	275,562	174,378	221,599	65,684	54,769	33,901	65,883	70,306	289,856	245,640		

East Bay Innovation Academy

Budget vs. Actuals
As of October close

	Actual			Budget vs. Actual			Budget					
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY												
Revenue												
LCFF Entitlement	166,586	368,789	330,427	865,802	846,511	19,291	3,876,091	3,827,002	3,840,102	13,099	2,974,300	23%
Federal Revenue	-	2,227	8,217	10,444	7,596	2,848	356,007	284,055	299,520	15,465	289,076	3%
Other State Revenues	9,925	18,091	17,879	55,921	45,953	9,968	409,285	600,935	602,853	1,918	546,931	9%
Local Revenues	10,892	43,268	(504)	53,656	9,931	43,725	179,434	164,702	166,498	1,796	112,842	32%
Fundraising and Grants	16,496	7,152	26,327	51,076	60,070	(8,994)	465,350	463,250	612,900	149,650	561,824	8%
Total Revenue	203,899	439,527	382,346	1,036,900	970,061	66,839	5,286,166	5,339,944	5,521,872	181,928	4,484,973	19%
Expenses												
Compensation and Benefits	298,002	326,531	300,654	1,033,950	1,062,532	28,582	3,477,931	3,538,777	3,477,487	61,290	2,443,537	30%
Books and Supplies	56,713	10,994	3,988	132,103	136,399	4,296	219,533	245,928	243,086	2,842	110,983	54%
Services and Other Operating Expenditures	95,251	90,721	189,023	441,153	438,824	(2,329)	1,554,613	1,779,514	1,800,448	(20,934)	1,359,295	25%
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	449,967	428,246	493,665	1,607,205	1,637,755	30,550	5,252,077	5,564,219	5,521,021	43,198	3,913,816	29%
Operating Income	(246,067)	11,281	(111,319)	(570,306)	(667,694)	97,388	34,090	(224,275)	851	225,126	571,157	
Fund Balance												
Beginning Balance (Unaudited)	235,620	(10,447)	834	459,820	459,820		459,820	459,820	459,820			
Audit Adjustment				(33,445)	(33,445)		-	-	(33,445)			
Beginning Balance (Audited)				426,375	426,375		459,820	459,820	426,375			
Operating Income	(246,067)	11,281	(111,319)	(570,306)	(667,694)		34,090	(224,275)	851			
Ending Fund Balance	(10,447)	834	(110,486)	(143,930)	(241,319)		493,910	235,545	427,226			
Capital Outlay	12,175	1,236	(13,411)	-	-		-	15,000	-			

East Bay Innovation Academy

Budget vs. Actuals
As of October close

Detail	Actual			Budget vs. Actual			Budget				% of Forecast Spent	
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)		Forecast Remaining
Enrollment Breakdown		M1	M2									
6			125	124			124	124	124	-		
7			121	121			124	121	121	-		
8			119	119			118	119	119	-		
9			83	81			70	78	78	-		
10			51	51			65	53	52	(1)		
Enrollment Summary												
4-6			125	124			124	124	124	-		
7-8			240	240			242	240	240	-		
9-12			134	132			135	131	130	(1)		
Total Enrolled			499	496			501	495	494	(1)		
ADA %												
4-6			98.0%	99.3%			96%	96%	97%			
7-8			97.9%	98.7%			96%	96%	96%			
9-12			96.9%	96.5%			92%	92%	93%			
Average			97.7%	98.3%			95%	95%	95%			
ADA												
4-6			118.2	123.2			119.0	119.0	120.3			
7-8			237.8	237.2			232.3	230.4	230.4			
9-12			129.9	126.6			124.2	120.5	120.9			
Total ADA			485.9	487.0			475.6	470.0	471.6			
Demographic Information												
Prior Year												
ADA (P-2)							404	404	404			
CALPADS Enrollment (for unduplicated % calc)							419	419	419			
# Unduplicated Count (CALPADS)							90	94	94			
# Free & Reduced Lunch (FRL) (CALPADS)							58	58	58			
# ELL (CALPADS)							21	21	21			
Current Year							-	-	-			
CALPADS Enrollment (for unduplicated % calc)							419	495	494			
# Unduplicated Count (CALPADS)							90	103	103			
# Free & Reduced Lunch (FRL) (CALPADS)							58	69	68			
# ELL (CALPADS)							21	25	25			
New Students							82	76	75			

East Bay Innovation Academy

Budget vs. Actuals
As of October close

		Actual			Budget vs. Actual			Budget					
		Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE													
LCFF Entitlement													
8011	Charter Schools LCFF - State Aid	110,902	257,422	199,624	567,948	546,663	21,285	2,692,503	2,660,092	2,669,169	9,077	2,101,221	21%
8012	Education Protection Account Entitlement	-	-	20,326	20,326	20,326	1	95,112	93,992	94,316	324	73,990	22%
8096	Charter Schools in Lieu of Property Taxes	55,684	111,367	110,477	277,528	279,523	(1,995)	1,088,476	1,072,919	1,076,617	3,698	799,089	26%
SUBTOTAL - LCFF Entitlement		166,586	368,789	330,427	865,802	846,511	19,291	3,876,091	3,827,002	3,840,102	13,099	2,974,300	23%
8100 Federal Revenue													
8181	Special Education - Entitlement	-	-	-	-	-	-	52,375	52,375	52,375	-	52,375	0%
8182	Special Education Reimbursement	-	-	-	-	-	-	270,000	198,048	198,048	-	198,048	0%
8220	Child Nutrition Programs	-	2,227	-	2,227	3,246	(1,019)	16,232	16,232	16,232	-	14,005	14%
8291	Title I	-	-	6,619	6,619	4,133	2,487	16,530	16,530	26,474	9,944	19,855	25%
8292	Title II	-	-	1,598	1,598	218	1,381	870	870	6,391	5,521	4,793	25%
SUBTOTAL - Federal Income		-	2,227	8,217	10,444	7,596	2,848	356,007	284,055	299,520	15,465	289,076	3%
8300 Other State Revenues													
8319	Other State Apportionments - Prior Years	-	90	-	191	-	191	-	191	191	-	-	100%
8381	Special Education - Entitlement (State)	9,925	17,864	17,864	55,578	38,531	17,047	244,438	241,559	242,392	833	186,814	23%
8382	Special Education Reimbursement (State)	-	-	-	-	-	-	65,718	71,280	71,280	-	71,280	0%
8520	Child Nutrition - State	-	137	15	151.93	203	(51)	2,029	2,005	2,001	(4)	1,849	8%
8545	School Facilities Apportionments	-	-	-	-	-	-	-	127,748	128,498	750	128,498	0%
8550	Mandated Cost Reimbursements	-	-	-	-	7,219	(7,219)	7,219	69,329	69,362	33	69,362	0%
8560	State Lottery Revenue	-	-	-	-	-	-	89,881	88,822	89,129	306	89,129	0%
SUBTOTAL - Other State Income		9,925	18,091	17,879	55,921	45,953	9,968	409,285	600,935	602,853	1,918	546,931	9%
8600 Other Local Revenue													
8634	Food Service Sales	-	1,903	1,656	3,559	2,435	1,124	12,174	8,019	8,003	(16)	4,444	44%
8660	Interest	0	0	0	1	0	0	1	1	1	-	0.74	43%
8690	Other Local Revenue	-	-	40	40	-	40	15,030	14,850	14,820	(30)	14,780.00	0%
8699	All Other Local Revenue	6,000	-	2,692	8,692	-	8,692	-	6,000	8,692	2,692	-	100%
8701	Oakland Measure N	-	41,183	-	41,183	-	41,183	114,750	111,350	110,500	(850)	69,318	37%
8703	Oakland Measure G1	-	-	-	-	7,496	(7,496)	37,478	24,482	24,482	-	24,482	0%
8999	Uncategorized Revenue	4,892	182	(4,892)	182	-	182	-	-	-	-	(182)	
SUBTOTAL - Local Revenues		10,892	43,268	(504)	53,656	9,931	43,725	179,434	164,702	166,498	1,796	112,842	32%
8800 Donations/Fundraising													
8801	Donations - Parents	1,167	4,470	23,211	29,850	35,070	(5,220)	175,350	173,250	172,900	(350)	143,050	17%
8802	Donations - Private	15,224	2,682	3,116	21,121	15,000	6,121	240,000	240,000	390,000	150,000	368,879	5%
8803	Fundraising	106	-	-	106	10,000	(9,894)	50,000	50,000	50,000	-	49,894	0%
SUBTOTAL - Fundraising and Grants		16,496	7,152	26,327	51,076	60,070	(8,994)	465,350	463,250	612,900	149,650	561,824	8%
TOTAL REVENUE		203,899	439,527	382,346	1,036,900	970,061	66,839	5,286,166	5,339,944	5,521,872	181,928	4,484,973	19%

East Bay Innovation Academy

Budget vs. Actuals
As of October close

	Actual			Budget vs. Actual			Budget						
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	
EXPENSES													
Compensation & Benefits													
1000	Certificated Salaries												
1100	Teachers Salaries	140,070	143,250	140,352	429,944	434,663	4,720	1,453,878	1,540,451	1,538,352	2,099	1,108,408	28%
1103	Teacher - Substitute Pay	-	-	360	360	10,252	9,892	37,591	30,756	10,645	20,111	10,285	3%
1111	Teacher - Bonus	-	-	-	-	-	-	28,998	28,998	28,998	-	28,998	0%
1148	Teacher - Special Ed	18,802	20,311	18,142	58,635	55,253	(3,382)	227,510	201,846	153,450	48,396	94,815	38%
1150	Teacher - Summer School	-	-	-	-	13,200	13,200	13,200	13,200	13,200	-	13,200	0%
1300	Certificated Supervisor & Administrator Salaries	11,158	15,208	14,758	52,150	44,633	(7,517)	133,900	159,100	159,100	-	106,950	33%
1311	Cert Admin - DESEL, Curr. Instr.	21,667	21,501	21,501	90,506	92,003	1,497	276,010	258,010	258,010	-	167,504	35%
1322	Cert Admin - Bonus	-	-	-	-	-	-	12,297	12,297	12,297	-	12,297	0%
1940	Other Cert - UL Dean of Students	-	-	-	-	16,000	16,000	80,000	-	-	-	-	-
1980	Other Cert - Custom 5	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Certificated Employees		191,698	200,270	195,113	631,595	666,005	34,410	2,263,384	2,244,658	2,174,051	70,606	1,542,457	29%
2000 Classified Salaries													
2104	Classified - SPED	12,941	13,149	13,664	45,755	42,952	(2,803)	143,172	124,264	132,352	(8,088)	86,597	35%
2105	Classified - Enrichment	-	5,833	5,833	12,518	11,667	(851)	58,333	58,333	59,186	(853)	46,669	21%
2300	Classified Supervisor & Administrator Salaries	14,264	13,784	14,362	45,020	41,667	(3,353)	125,000	181,783	181,783	-	136,763	25%
2311	Classified Admin - Bonus	-	-	-	-	-	-	3,750	3,750	3,750	-	3,750	0%
2400	Classified Clerical & Office Salaries	10,819	9,122	8,851	35,094	29,120	(5,974)	94,080	106,060	106,060	-	70,966	33%
2401	Classified Clerical & Office Salaries - Bonus	-	-	-	-	-	-	6,120	6,120	6,120	-	6,120	0%
2402	Classified Clerical & Office Salaries - Community Enga	5,896	5,896	5,896	23,583	23,583	(0)	70,750	70,750	70,750	-	47,167	33%
2403	Classified Clerical & Office Salaries - Tech Coordinato	-	-	-	-	5,727	5,727	21,000	-	-	-	-	-
2905	Other Classified - After School	4,422	6,007	6,283	16,711	8,505	(8,206)	28,350	57,960	57,960	-	41,249	29%
2928	Other Classified - Food	323	1,616	1,697	3,636	4,848	1,212	16,160	16,160	16,160	-	12,524	23%
SUBTOTAL - Classified Employees		48,665	55,407	56,586	182,317	168,069	(14,249)	566,715	625,181	634,122	(8,941)	451,805	29%
3000 Employee Benefits													
3100	STRS	28,674	27,806	24,845	84,680	90,206	5,526	297,046	312,981	302,792	10,188	218,112	28%
3300	OASDI-Medicare-Alternative	8,977	7,500	7,479	27,249	23,267	(3,983)	89,252	85,430	85,091	339	57,842	32%
3400	Health & Welfare Benefits	14,450	21,275	21,803	93,330	84,842	(8,488)	203,622	215,498	226,840	(11,342)	133,510	41%
3500	Unemployment Insurance	5,538	964	620	7,260	12,102	4,842	23,951	20,591	20,892	(301)	13,633	35%
3600	Workers Comp Insurance	-	13,309	(5,791)	7,518	18,042	10,524	33,961	34,438	33,698	740	26,180	22%
SUBTOTAL - Employee Benefits		57,639	70,854	48,955	220,038	228,459	8,421	647,832	668,938	669,314	(376)	449,276	33%

East Bay Innovation Academy

Budget vs. Actuals
As of October close

	Actual			Budget vs. Actual			Budget					
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000 Books & Supplies												
4100 Approved Textbooks & Core Curricula Materials	361	1,607	998	3,499	11,345	7,845	13,798	11,632	11,605	28	8,105.61	30%
4200 Books & Other Reference Materials	-	-	-	-	1,461	1,461	2,191	2,337	2,337	-	2,337.37	0%
4300 Materials & Supplies	5,213	5,857	384	11,500	10,527	(973)	15,791	15,601	15,570	32	4,069.81	74%
4320 Educational Software	5,223	177	-	35,297	30,422	(4,875)	37,000	50,000	50,000	-	14,703	71%
4330 Office Supplies	843	2,234	864	4,414	6,012	1,598	18,036	17,820	17,784	36	13,370	25%
4352 Quest (After School)	-	44	661	206	1,700	1,494	5,100	5,100	2,550	2,550	2,344.30	8%
4400 Noncapitalized Equipment	-	-	204	204	3,951	3,747	11,854	11,854	11,854	-	11,650.04	2%
4410 Classroom Furniture, Equipment & Supplies	8,621	(446)	-	11,606	6,877	(4,729)	8,364	16,364	16,364	-	4,757.95	71%
4420 Computers (individual items less than \$5k)	23,105	6,003	399	55,957	48,720	(7,237)	58,000	57,305	57,190	116	1,233	98%
4423 Staff Computers	6,470	(6,032)	-	519	7,176	6,657	8,543	8,543	8,543	-	8,024.02	6%
4425 Classroom Noncapitalized items 2	-	-	-	-	-	-	-	-	-	-	-	-
4430 Non Classroom Related Furniture, Equipment & Suppli	6,081	(1,368)	-	4,713	92	(4,621)	275	8,275	8,275	-	3,562.33	57%
4710 Student Food Services	478	2,675	478	3,631	8,116	4,486	40,581	40,095	40,014	81	36,383.39	9%
4720 Other Food	317	240	-	557	-	(557)	-	1,000	1,000	-	443	56%
SUBTOTAL - Books and Supplies	56,713	10,994	3,988	132,103	136,399	4,296	219,533	245,928	243,086	2,842	110,983	54%

East Bay Innovation Academy

Budget vs. Actuals
As of October close

	Actual			Budget vs. Actual			Budget			(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast			
5000 Services & Other Operating Expenses												
5220 Travel and Lodging	267	-	152	419	457	38	2,283	2,435	2,435	-	2,016	17%
5300 Dues & Memberships	-	1,200	872	2,072	1,234	(837)	6,172	6,172	6,172	-	4,100	34%
5450 Insurance - Other	-	(2,605)	-	13,449	17,580	4,131	33,092	32,695	32,629	66	19,180.26	41%
5515 Janitorial, Gardening Services & Supplies	219	1,460	20,806	22,888	29,923	7,035	149,616	115,000	115,000	-	92,112	20%
5535 Utilities - All Utilities	2,844	9,720	3,824	18,550	34,598	16,048	103,793	103,793	103,793	-	85,243	18%
5610 Rent	20,441	15,537	14,391	50,369	-	(50,369)	-	151,106	151,106	-	100,737	33%
5611 Prop 39 Related Costs	-	-	31,393	31,393	48,708	17,315	194,833	126,720	126,464	256	95,071	25%
5615 Repairs and Maintenance - Building	4,046	(7,155)	17,011	17,508	845	(16,663)	4,225	4,225	20,225	(16,000)	2,717	87%
5616 Repairs and Maintenance - Computers	499	-	-	21,859	-	(21,859)	22,000	22,000	22,000	-	141	99%
5803 Accounting Fees	-	-	-	-	-	-	8,405	8,405	8,405	-	8,405	0%
5809 Banking Fees	59	245	52	544	278	(265)	834	834	834	-	291	65%
5810 Intersession	-	800	5,618	5,618	34,444	28,826	137,775	136,125	105,850	30,275	100,232	5%
5812 Business Services	7,000	7,000	7,000	28,000	28,000	-	84,000	84,000	84,000	-	56,000	33%
5815 Consultants - Instructional	5,519	5,260	-	10,779	30,000	19,221	45,000	50,000	35,000	15,000	24,221	31%
5820 Consultants - Non Instructional - Custom 1	5,376	109	3,401	8,885	-	(8,885)	-	10,000	10,000	-	1,115	89%
5824 District Oversight Fees	-	-	-	-	9,690	9,690	38,761	38,270	38,401	(131)	38,401	0%
5836 Fingerprinting	824	52	428	1,304	2,191	888	2,665	1,345	1,319	26	16	99%
5839 Fundraising Expenses	270	-	297	864	3,015	2,151	15,076	15,076	15,076	-	14,212.29	6%
5843 Interest - Loans Less than 1 Year	-	-	179	179	-	(179)	-	-	360	(360)	181	50%
5845 Legal Fees	15,187	7,827	5,275	28,288	10,560	(17,728)	52,800	52,800	67,800	(15,000)	39,512	42%
5851 Marketing and Student Recruiting	-	756	28	784	418	(366)	2,091	1,938	1,913	26	1,128.47	41%
5857 Payroll Fees	690	392	418	1,782	1,387	(395)	4,162	4,162	4,162	-	2,380	43%
5860 Printing and Reproduction	-	-	-	-	38	38	189	189	189	-	189	0%
5861 Prior Yr Exp (not accrued)	309	2,230	(2,539)	-	-	-	-	2,539	-	2,539	-	-
5863 Professional Development	6,040	4,162	1,384	12,244	8,638	(3,606)	25,913	28,913	28,913	-	16,669.06	42%
5866 SPED MH Day/NPS Services	414	16,662	65,342	82,418	126,667	44,248	380,000	335,876	335,876	-	253,458	25%
5869 Special Education Contract Instructors	354	9,417	-	9,772	24,392	14,621	121,962	323,462	323,462	-	313,690	3%
5872 Special Education Encroachment	-	-	-	-	-	-	9,987	11,757	11,791	(33)	11,791	0%
5875 Staff Recruiting	391	438	297	1,591	880	(710)	4,402	4,402	4,402	-	2,811.38	36%
5878 Student Assessment	-	(2,979)	-	6,615	400	(6,215)	2,000	10,000	10,000	-	3,385	66%
5880 Student Health Services	-	-	396	396	-	(396)	-	-	396	(396)	-	100%
5881 Student Information System	14,676	2,250	-	16,926	7,500	(9,426)	30,000	20,000	20,000	-	3,074	85%
5884 Substitutes	-	1,732	8,531	10,264	3,006	(7,258)	15,030	14,850	37,050	(22,200)	26,786.36	28%
5887 Technology Services	106	11,355	1,200	13,412	7,507	(5,905)	37,536	37,536	47,536	(10,000)	34,123.96	28%
5899 Miscellaneous Operating Expenses	8,404	(158)	844	9,090	-	(9,090)	-	-	-	-	(9,090)	-
5900 Communications	1,099	5,716	2,369	11,852	6,120	(5,732)	18,360	21,360	26,360	(5,000)	14,508.44	45%
5905 Communications - Cell Phones	-	-	-	-	41	41	122	-	-	-	-	-
5915 Postage and Delivery	216	270	54	1,041	306	(735)	1,530	1,530	1,530	-	489	68%
SUBTOTAL - Services & Other Operating Exp.	95,251	90,721	189,023	441,153	438,824	(2,329)	1,554,613	1,779,514	1,800,448	(20,934)	1,359,295	25%

East Bay Innovation Academy

Budget vs. Actuals
As of October close

	Actual			Budget vs. Actual			Budget					
	Aug	Sep	Oct	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
6000 Capital Outlay												
6100 Sites & Improvement of Sites	12,175	1,236	(13,411)	-	-	-	-	15,000	-	15,000	-	
6200 Buildings & Improvement of Buildings	-	-	-	-	-	-	-	-	-	-	-	
6300 School Libraries	-	-	-	-	-	-	-	-	-	-	-	
6400 Equipment	-	-	-	-	-	-	-	-	-	-	-	
6410 Computers (capitalizable items)	-	-	-	-	-	-	-	-	-	-	-	
6420 Furniture (capitalizable items)	-	-	-	-	-	-	-	-	-	-	-	
6430 Other Equipment (capitalizable items)	-	-	-	-	-	-	-	-	-	-	-	
6500 Equipment Replacement	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Capital Outlay	12,175	1,236	(13,411)	-	-	-	-	15,000	-	15,000	-	
TOTAL EXPENSES	462,142	429,482	480,254	1,607,205	1,637,755	30,550	5,252,077	5,579,219	5,521,021	58,198	3,913,816	29%
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES including Depreciation	449,967	428,246	493,665	1,607,205	1,637,755	30,550	5,252,077	5,564,219	5,521,021	43,198	3,913,816	29%

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

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School Distric
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2017/18

To the entity that approved the charter school:
 (x) 2017/18 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: Devin Krugman Title: Head of School

To the County Superintendent of Schools:
 (x) 2017/18 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:

<p><u>For Approving Entity:</u></p> <p><u>Minh Co</u> Name</p> <p><u>Accounting Manager</u> Title</p> <p><u>(510) 879-0132</u> Phone</p> <p><u>minh.co@ousd.org</u> E-mail</p>	<p><u>For Charter School:</u></p> <p><u>Michelle Cho</u> Name</p> <p><u>COO/CFO</u> Title</p> <p><u>510-577-9557</u> Phone</p> <p><u>michelle.cho@eastbayia.org</u> E-mail</p>
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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: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932 _____
 Charter Approving Entity: Oakland Unified School District _____
 County: Alameda _____
 Charter #: 1620 _____
 Fiscal Year: 2017/18 _____

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	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	2,692,503.49		2,692,503.49	\$567,948.00		567,948.00	2,669,168.64		2,669,168.64
Education Protection Account State Aid - Current Year	8012	95,112.00		95,112.00	\$20,326.00		20,326.00	94,316.00		94,316.00
State Aid - Prior Years	8019	-		-			-	-		-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,088,475.99		1,088,475.99	\$277,528.00		277,528.00	1,076,617.14		1,076,617.14
Other LCFF Transfers	8091, 8097	-		-			-	-		-
Total, LCFF Sources		3,876,091.49		3,876,091.49	865,802.00		865,802.00	3,840,101.78		3,840,101.78
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		17,400.00	17,400.00		\$8,217.00	8,217.00		32,865.00	32,865.00
Special Education - Federal	8181, 8182		322,375.00	322,375.00					250,422.88	250,422.88
Child Nutrition - Federal	8220		16,232.40	16,232.40		\$2,226.94	2,226.94		16,232.00	16,232.00
Donated Food Commodities	8221		-	-					-	-
Other Federal Revenues	8110, 8260-8299		-	-					-	-
Total, Federal Revenues			356,007.40	356,007.40		10,443.94	10,443.94		299,519.88	299,519.88
3. Other State Revenues										
Special Education - State	StateRevSE		310,155.84	310,155.84		\$55,578.00	55,578.00		313,672.12	313,672.12
All Other State Revenues	StateRevAO	97,099.66	2,029.05	99,128.71	\$191.32	\$151.93	343.25	287,179.86	2,000.70	289,180.56
Total, Other State Revenues		97,099.66	312,184.89	409,284.55	191.32	55,729.93	55,921.25	287,179.86	315,672.82	602,852.68
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	644,784.03		644,784.03	\$104,731.99		104,731.99	779,397.91		779,397.91
Total, Local Revenues		644,784.03		644,784.03	104,731.99		104,731.99	779,397.91		779,397.91
5. TOTAL REVENUES		4,617,975.18	668,192.29	5,286,167.47	970,725.31	66,173.87	1,036,899.18	4,906,679.55	615,192.70	5,521,872.25
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,558,246.29	202,930.00	1,761,176.29	\$420,548.59	\$68,390.11	488,938.70	1,583,274.24	161,370.24	1,744,644.48
Certificated Pupil Support Salaries	1200	-	-	-			-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	386,363.30	35,844.00	422,207.30	\$124,048.33	\$18,607.76	142,656.09	353,082.50	76,324.50	429,407.00
Other Certificated Salaries	1900	80,000.00	-	80,000.00			-	-	-	-
Total, Certificated Salaries		2,024,609.59	238,774.00	2,263,383.59	544,596.92	86,997.87	631,594.79	1,936,356.74	237,694.74	2,174,051.48
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	78,874.33	122,631.00	201,505.33	\$18,794.34	\$39,477.97	58,272.31	59,186.33	132,352.00	191,538.33
Non-certificated Support Salaries	2200	-	-	-			-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	128,750.00	-	128,750.00	\$45,019.98		45,019.98	185,533.33	-	185,533.33
Clerical and Office Salaries	2400	191,950.00	-	191,950.00	\$58,677.74		58,677.74	182,930.00	-	182,930.00
Other Non-certificated Salaries	2900	44,510.00	-	44,510.00	\$20,347.01		20,347.01	45,140.00	28,980.00	74,120.00
Total, Non-certificated Salaries		444,084.33	122,631.00	566,715.33	142,839.07	39,477.97	182,317.04	472,789.67	161,332.00	634,121.67
3. Employee Benefits										
STRS	3101-3102	259,113.43	37,932.97	297,046.40	\$73,139.57	\$11,540.83	84,680.40	259,766.88	43,025.17	302,792.05
PERS	3201-3202	-	-	-			-	-	-	-
OASDI / Medicare / Alternative	3301-3302	77,854.03	11,397.46	89,251.48	\$23,405.44	\$3,843.99	27,249.43	73,000.40	12,091.05	85,091.45
Health and Welfare Benefits	3401-3402	177,619.34	26,002.62	203,621.97	\$78,811.00	\$14,519.48	93,330.48	194,607.22	32,232.78	226,840.00
Unemployment Insurance	3501-3502	20,892.45	3,058.55	23,951.00	\$6,294.73	\$965.00	7,259.73	17,923.71	2,968.70	20,892.41
Workers' Compensation Insurance	3601-3602	29,624.33	4,336.86	33,961.19	\$6,351.07	\$1,166.86	7,517.93	28,909.76	4,788.32	33,698.08
OPEB, Allocated	3701-3702	-	-	-			-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-			-	-	-	-
Other Employee Benefits	3901-3902	-	-	-			-	-	-	-
Total, Employee Benefits		665,103.57	82,728.46	747,832.03	188,001.81	32,036.16	220,037.97	574,207.96	95,106.02	669,313.98
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	13,797.54	-	13,797.54	\$3,499.15		3,499.15	11,604.76	-	11,604.76
Books and Other Reference Materials	4200	2,191.29	-	2,191.29			-	2,337.37	-	2,337.37
Materials and Supplies	4300	75,926.52	-	75,926.52	\$51,417.05		51,417.05	85,903.89	-	85,903.89
Noncapitalized Equipment	4400	87,036.33	-	87,036.33	\$72,998.80		72,998.80	102,225.95	-	102,225.95
Food	4700	22,319.55	18,261.45	40,581.00	\$557.38	\$3,630.61	4,187.99	22,781.30	18,232.70	41,014.00
Total, Books and Supplies		201,271.23	18,261.45	219,532.68	128,472.38	3,630.61	132,102.99	224,853.28	18,232.70	243,085.98
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-			-	-	-	-
Travel and Conferences	5200	2,282.59	-	2,282.59	\$333.21	\$85.60	418.81	2,434.77	-	2,434.77
Dues and Memberships	5300	6,172.02	-	6,172.02	\$2,071.66		2,071.66	6,172.02	-	6,172.02
Insurance	5400	33,091.61	-	33,091.61	\$13,448.99		13,448.99	32,629.25	-	32,629.25
Operations and Housekeeping Services	5500	253,409.00	-	253,409.00	\$41,437.93		41,437.93	218,793.00	-	218,793.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	221,057.89	-	221,057.89	\$70,760.04	\$50,368.50	121,128.54	319,794.43	-	319,794.43
Transfers of Direct Costs	5700-5799	-	-	-			-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	505,768.68	512,818.82	1,018,587.49	\$181,126.79	\$68,626.77	249,753.56	515,214.90	677,519.60	1,192,734.50
Communications	5900	20,012.40	-	20,012.40	\$12,893.02		12,893.02	27,890.00	-	27,890.00
Total, Services and Other Operating Expenditures		1,041,794.19	512,818.82	1,554,613.01	322,071.64	119,080.87	441,152.51	1,122,928.37	677,519.60	1,800,447.97

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

Charter School Name: East Bay Innovation Academy
 (continued)
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2017/18

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	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			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
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			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		4,276,862.91	975,213.73	5,252,076.64	1,325,981.82	281,223.48	1,607,205.30	4,331,136.02	1,189,885.06	5,521,021.08
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		341,112.27	(307,021.44)	34,090.82	(355,256.51)	(215,049.61)	(570,306.12)	575,543.53	(574,692.36)	851.17
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	(307,021.44)	307,021.44	-			-	(574,692.36)	574,692.36	-
4. TOTAL OTHER FINANCING SOURCES / USES		(307,021.44)	307,021.44	-	-	-	-	(574,692.36)	574,692.36	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		34,090.83	(0.00)	34,090.82	(355,256.51)	(215,049.61)	(570,306.12)	851.17	(0.00)	851.17
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	497,956.43		497,956.43	497,956.43		497,956.43	497,956.43		497,956.43
b. Adjustments to Beginning Balance	9793, 9795			-			-	(33,444.83)		(33,444.83)
c. Adjusted Beginning Balance		497,956.43	-	497,956.43	497,956.43	-	497,956.43	464,511.60	-	464,511.60
2. Ending Fund Balance, June 30 (E + F.1.c.)		532,047.26	(0.00)	532,047.25	142,699.92	(215,049.61)	(72,349.69)	465,362.77	(0.00)	465,362.77
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	157,562.30		157,562.30			-	165,630.63		165,630.63
Unassigned/Unappropriated Amount	9790	374,484.96	(0.00)	374,484.96	142,699.92	(215,049.61)	(72,349.69)	299,732.14	(0.00)	299,732.14

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

Charter School Name: East Bay Innovation Academy
 (continued)
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2017/18

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	2,692,503.49	567,948.00	2,669,168.64	(23,334.85)	-0.87%
Education Protection Account State Aid - Current Year	8012	95,112.00	20,326.00	94,316.00	(796.00)	-0.84%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,088,475.99	277,528.00	1,076,617.14	(11,858.85)	-1.09%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,876,091.49	865,802.00	3,840,101.78	(35,989.71)	-0.93%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	17,400.00	8,217.00	32,865.00	15,465.00	88.88%
Special Education - Federal	8181, 8182	322,375.00	-	250,422.88	(71,952.12)	-22.32%
Child Nutrition - Federal	8220	16,232.40	2,226.94	16,232.00	(0.40)	0.00%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		356,007.40	10,443.94	299,519.88	(56,487.52)	-15.87%
3. Other State Revenues						
Special Education - State	StateRevSE	310,155.84	55,578.00	313,672.12	3,516.28	1.13%
All Other State Revenues	StateRevAO	99,128.71	343.25	289,180.56	190,051.85	191.72%
Total, Other State Revenues		409,284.55	55,921.25	602,852.68	193,568.13	47.29%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	644,784.03	104,731.99	779,397.91	134,613.88	20.88%
Total, Local Revenues		644,784.03	104,731.99	779,397.91	134,613.88	20.88%
5. TOTAL REVENUES						
		5,286,167.47	1,036,899.18	5,521,872.25	235,704.78	4.46%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,761,176.29	488,938.70	1,744,644.48	(16,531.81)	-0.94%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	422,207.30	142,656.09	429,407.00	7,199.70	1.71%
Other Certificated Salaries	1900	80,000.00	-	-	(80,000.00)	(100%)
Total, Certificated Salaries		2,263,383.59	631,594.79	2,174,051.48	(89,332.11)	-3.95%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	201,505.33	58,272.31	191,538.33	(9,967.00)	-4.95%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	128,750.00	45,019.98	185,533.33	56,783.33	44.10%
Clerical and Office Salaries	2400	191,950.00	58,677.74	182,930.00	(9,020.00)	-4.70%
Other Non-certificated Salaries	2900	44,510.00	20,347.01	74,120.00	29,610.00	66.52%
Total, Non-certificated Salaries		566,715.33	182,317.04	634,121.67	67,406.33	11.89%
3. Employee Benefits						
STRS	3101-3102	297,046.40	84,680.40	302,792.05	5,745.65	1.93%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	89,251.48	27,249.43	85,091.45	(4,160.04)	-4.66%
Health and Welfare Benefits	3401-3402	203,621.97	93,330.48	226,840.00	23,218.03	11.40%
Unemployment Insurance	3501-3502	23,951.00	7,259.73	20,892.41	(3,058.59)	-12.77%
Workers' Compensation Insurance	3601-3602	33,961.19	7,517.93	33,698.08	(263.11)	-0.77%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		647,832.03	220,037.97	669,313.98	21,481.95	3.32%

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

Charter School Name: East Bay Innovation Academy
 (continued)
CDS #: 01-61259-0129932
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 1620
Fiscal Year: 2017/18

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	13,797.54	3,499.15	11,604.76	(2,192.78)	-15.89%
Books and Other Reference Materials	4200	2,191.29	-	2,337.37	146.09	6.67%
Materials and Supplies	4300	75,926.52	51,417.05	85,903.89	9,977.37	13.14%
Noncapitalized Equipment	4400	87,036.33	72,998.80	102,225.95	15,189.62	17.45%
Food	4700	40,581.00	4,187.99	41,014.00	433.00	1.07%
Total, Books and Supplies		219,532.68	132,102.99	243,085.98	23,553.30	10.73%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	2,282.59	418.81	2,434.77	152.17	6.67%
Dues and Memberships	5300	6,172.02	2,071.66	6,172.02	-	0.00%
Insurance	5400	33,091.61	13,448.99	32,629.25	(462.36)	-1.40%
Operations and Housekeeping Services	5500	253,409.00	41,437.93	218,793.00	(34,616.00)	-13.66%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	221,057.89	121,128.54	319,794.43	98,736.54	44.67%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,018,587.49	249,753.56	1,192,734.50	174,147.01	17.10%
Communications	5900	20,012.40	12,893.02	27,890.00	7,877.60	39.36%
Total, Services and Other Operating Expenditures		1,554,613.01	441,152.51	1,800,447.97	245,834.96	15.81%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
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	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		5,252,076.64	1,607,205.30	5,521,021.08	268,944.44	5.12%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		34,090.82	(570,306.12)	851.17	(33,239.65)	-97.50%

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

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2017/18

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)		34,090.82	(570,306.12)	851.17	(33,239.65)	-97.50%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	497,956.43	497,956.43	497,956.43	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	(33,444.83)	(33,444.83)	New
c. Adjusted Beginning Fund Balance		497,956.43	497,956.43	464,511.60		
2. Ending Fund Balance, June 30 (E + F.1.c.)		532,047.25	(72,349.69)	465,362.77		
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	157,562.30	-	165,630.63	8,068.33	5.12%
Unassigned/Unappropriated Amount	9790	374,484.96	(72,349.69)	299,732.14	(74,752.81)	-19.96%

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

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2017/18

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	2,669,168.64	0.00	2,669,168.64	3,371,202.28	4,245,680.37
Education Protection Account State Aid - Current Year	8012	94,316.00	0.00	94,316.00	111,440.00	132,600.00
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	1,076,617.14	0.00	1,076,617.14	1,272,087.60	1,513,629.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,840,101.78	0.00	3,840,101.78	4,754,729.88	5,891,909.37
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	32,865.00	32,865.00	20,400.00	24,867.00
Special Education - Federal	8181, 8182	0.00	250,422.88	250,422.88	270,051.06	288,217.74
Child Nutrition - Federal	8220	0.00	16,232.00	16,232.00	16,726.50	19,986.75
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	299,519.88	299,519.88	307,177.56	333,071.49
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	313,672.12	313,672.12	357,680.80	412,062.00
All Other State Revenues	StateRevAO	287,179.86	2,000.70	289,180.56	249,797.00	276,639.42
Total, Other State Revenues		287,179.86	315,672.82	602,852.68	607,477.80	688,701.42
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	779,397.91	0.00	779,397.91	736,623.33	674,609.35
Total, Local Revenues		779,397.91	0.00	779,397.91	736,623.33	674,609.35
5. TOTAL REVENUES						
		4,906,679.55	615,192.70	5,521,872.25	6,406,008.57	7,588,291.63
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,583,274.24	161,370.24	1,744,644.48	2,259,205.42	2,684,492.28
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	353,082.50	76,324.50	429,407.00	523,101.98	537,943.67
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		1,936,356.74	237,694.74	2,174,051.48	2,782,307.40	3,222,435.94
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	59,186.33	132,352.00	191,538.33	224,135.89	242,876.64
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	185,533.33	0.00	185,533.33	215,250.00	221,912.50
Clerical and Office Salaries	2400	182,930.00	0.00	182,930.00	187,357.90	210,147.56
Other Non-certificated Salaries	2900	45,140.00	28,980.00	74,120.00	55,959.20	57,637.98
Total, Non-certificated Salaries		472,789.67	161,332.00	634,121.67	682,702.99	732,574.67

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

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2017/18

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	259,766.88	43,025.17	302,792.05	448,734.01	581,334.09
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	73,000.40	12,091.05	85,091.45	94,599.51	104,211.80
Health and Welfare Benefits	3401-3402	194,607.22	32,232.78	226,840.00	278,162.55	350,361.19
Unemployment Insurance	3501-3502	17,923.71	2,968.70	20,892.41	25,886.00	27,391.00
Workers' Compensation Insurance	3601-3602	28,909.76	4,788.32	33,698.08	41,580.12	47,460.13
OPEB, Allocated	3701-3702	0.00	0.00	0.00	-	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	-	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	-	0.00
Total, Employee Benefits		574,207.96	95,106.02	669,313.98	888,962.19	1,110,758.20
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	11,604.76	0.00	11,604.76	11,800.00	14,382.00
Books and Other Reference Materials	4200	2,337.37	0.00	2,337.37	2,880.81	3,445.06
Materials and Supplies	4300	85,903.89	0.00	85,903.89	103,142.00	124,676.64
Noncapitalized Equipment	4400	102,225.95	0.00	102,225.95	114,094.52	124,670.06
Food	4700	22,781.30	18,232.70	41,014.00	48,810.00	58,145.40
Total, Books and Supplies		224,853.28	18,232.70	243,085.98	280,727.34	325,319.15
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	2,434.77	0.00	2,434.77	3,000.85	3,588.60
Dues and Memberships	5300	6,172.02	0.00	6,172.02	6,295.46	6,421.37
Insurance	5400	32,629.25	0.00	32,629.25	38,970.16	47,497.35
Operations and Housekeeping Services	5500	218,793.00	0.00	218,793.00	233,368.86	268,036.24
Rentals, Leases, Repairs, and Noncap. Improvements	5600	319,794.43	0.00	319,794.43	335,175.27	339,224.38
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	515,214.90	677,519.60	1,192,734.50	1,120,884.28	1,183,513.72
Communications	5900	27,890.00	0.00	27,890.00	20,287.80	20,693.56
Total, Services and Other Operating Expenditures		1,122,928.37	677,519.60	1,800,447.97	1,757,982.68	1,868,975.22
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		
Buildings and Improvements of Buildings	6200	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		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,331,136.02	1,189,885.06	5,521,021.08	6,392,682.60	7,260,063.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		575,543.53	(574,692.36)	851.17	13,325.97	328,228.44

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

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2017/18

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(574,692.36)	574,692.36	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(574,692.36)	574,692.36	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		851.17	(0.00)	851.17	13,325.97	328,228.44
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	497,956.43	0.00	497,956.43	465,362.77	478,688.74
b. Adjustments/Restatements	9793, 9795	(33,444.83)	0.00	(33,444.83)		
c. Adjusted Beginning Balance		464,511.60	0.00	464,511.60	465,362.77	478,688.74
2. Ending Fund Balance, June 30 (E + F.1.c.)		465,362.77	(0.00)	465,362.77	478,688.74	806,917.18
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	165,630.63	0.00	165,630.63	191,780.78	217,801.90
Unassigned/Unappropriated Amount	9790	299,732.14	(0.00)	299,732.14	286,907.96	589,115.29



Financial Update SY 2017-18

EBIA, November 2017

Agenda

- 16-17 audited financials
- Jul-Oct actuals (1st Interim)
- Current forecast for FY 2017-18
 - Budget re-approval
 - Development
- Cash update

FY 16-17: No findings

	Unaudited Actuals	Final audited financials	Change (adjustment)
Revenues	\$4.7 M	\$4.7M	
Expenses	\$4.64M	\$4.68M	\$33K
Change in net assets	\$57K	\$24K	-\$33K
Ending net assets	\$498K	\$465K	-\$33K

Adjustments: lagging expenses from 16-17, including Comcast early termination fee

FY 17-18 YTD (Jul-Oct): First Interim

- Revenues: state/fed revenues on track, SB740 for Mountain campus confirmed, Giving Drive helping cash position
- Expenses: compensation and benefits on track, SPED (NPS, Seneca, other) invoices rolling in
- YTD, -\$570K operating income, 29% of forecast spent

	Actual YTD	Budget YTD	Variance (YTD less Budget)
SUMMARY			
Revenue			
LCFF Entitlement	865,802	846,511	19,291
Federal Revenue	10,444	7,596	2,848
Other State Revenues	55,921	45,953	9,968
Local Revenues	53,656	9,931	43,725
Fundraising and Grants	51,076	60,070	(8,994)
Total Revenue	1,036,900	970,061	66,839
Expenses			
Compensation and Benefits	1,033,950	1,062,532	28,582
Books and Supplies	132,103	136,399	4,296
Services and Other Operating Expenditures	441,153	438,824	(2,329)
Depreciation	-	-	-
Total Expenses	1,607,205	1,637,755	30,550
Operating Income	(570,306)	(667,694)	97,388

Action item: approve current forecast as revised budget

- Closing the gap: decrease expenses, increase revenue
- Intersession and Quest budgets revised down (combined \$48K)
- Plan for additional fundraising development (\$150K)

	Approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)
SUMMARY					
Revenue					
LCFF Entitlement	3,876,091	3,827,002	3,840,102	13,099	(35,989)
Federal Revenue	356,007	284,055	299,520	15,465	(56,487)
Other State Revenues	409,285	600,935	602,853	1,918	193,568
Local Revenues	179,434	164,702	166,498	1,796	(12,936)
Fundraising and Grants	465,350	463,250	612,900	149,650	147,550
Total Revenue	5,286,166	5,339,944	5,521,872	181,928	235,706
Expenses					
Compensation and Benefits	3,477,931	3,538,777	3,477,487	61,290	444
Books and Supplies	219,533	245,928	243,086	2,842	(23,553)
Services and Other Operating Expenditures	1,554,613	1,779,514	1,800,448	(20,934)	(245,835)
Depreciation	-	-	-	-	-
Total Expenses	5,252,077	5,564,219	5,521,021	43,198	(268,944)
Operating Income	34,090	(224,275)	851	225,126	(33,239)

* Current projection assumes 50% of the Seneca contract will be expended.

Action Item: short-term and long-term development

- Short-term: form a working group of staff/board/volunteers to concentrate efforts on meeting operating needs via targeted asks
 - Giving Drive
 - Private donations (foundations)
 - Potential fundraising events
- Long-term: achieve sustainability through scale, co-location, strategic initiatives

Cash expected to be tight over next few months

- Aging has begun – vendor management
- Ending Oct: \$174K

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Projected	Dec Projected	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected
Beginning Cash	399,540	387,492	215,785	275,562	174,378	221,599	65,684	54,769	33,901	65,883	70,306	289,856
Total Revenue	11,128	203,899	439,527	382,346	494,975	319,762	387,147	438,132	505,078	437,910	616,652	410,663
Total Expenses	235,328	462,142	429,482	480,254	496,243	487,912	458,211	477,482	491,579	443,635	415,584	473,361
Operating Cash Inflow (Outflow)	(224,200)	(258,242)	10,045	(97,908)	(1,269)	(168,149)	(71,063)	(39,350)	13,500	(5,726)	201,068	(62,698)
Revenues - Prior Year Accruals	329,290	99,493	686	17,501	38,341	2,085	-	-	-	-	-	-
Expenses - Prior Year Accruals	(838)	(0)	-	(1,882)	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	50,000	-	-	-	-	-
Accounts Payable - Current Year	(88,497)	(25,579)	37,215	(19,010)	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(73,542)	12,622	11,832	8,448	18,482	18,482	18,482	18,482	18,482	18,482	18,482	18,482
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	(8,333)	(8,334)	(8,334)	(8,334)	-	-	(8,334)	-	-
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other Balance Sheet Changes	45,740	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	387,492	215,785	275,562	174,378	221,599	65,684	54,769	33,901	65,883	70,306	289,856	245,640



Cover Sheet

Facility Update

Section: IV. Facility
Item: A. Facility Update
Purpose: Discuss
Submitted by:
Related Material: EBIA School Safety Plan - Nov 2017.docx

November 2014~~7~~



EAST BAY INNOVATION ACADEMY (EBIA)

SCHOOL SAFETY PLAN

November ~~2014~~2017

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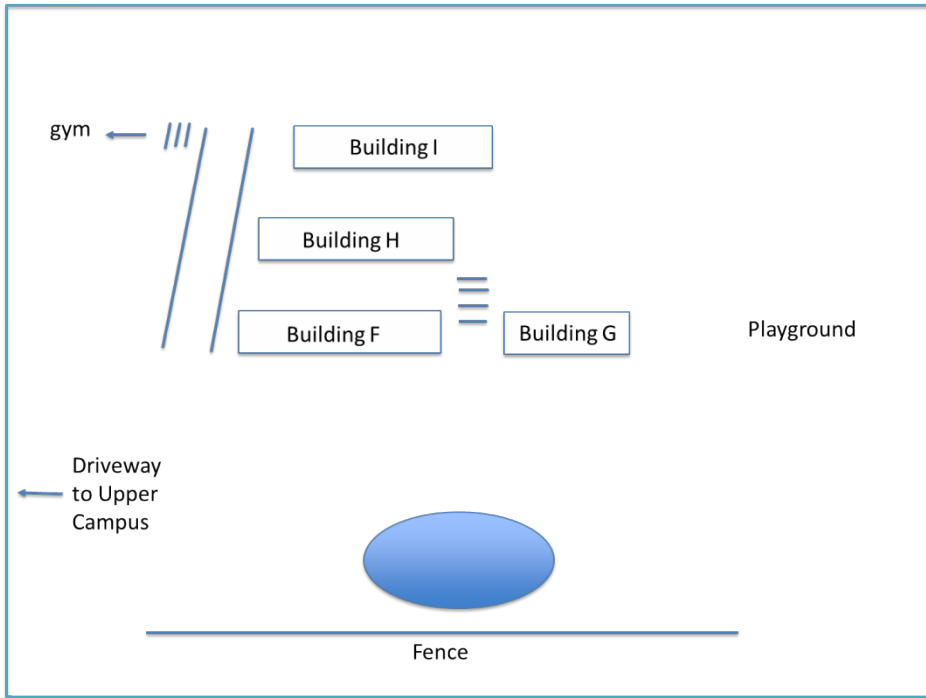
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.....39

INTRODUCTION

East Bay Innovation Academy is committed to maintaining safe and secure campuses for all of its pupils and staff. To that end, this Comprehensive School Safety Plan covers the School's policies and expectations regarding the practices of each school in maintaining the security of the physical campus, responding appropriately to emergencies, increasing the safety and protection of students and staff, and creating a safe and orderly environment that is conducive to learning.

All school employees should receive training in the Comprehensive School Safety Plan upon joining the school, and should review any changes to the Plan annually.

CAMPUS SAFETY AND SECURITY

ENTRANCES AND EXITS

The ~~school Executive Director~~Head of School and ~~Office Manager~~COO & CFO should develop procedures so that students, staff, parents and community members can enter and exit the building in a safe and orderly way, and that the building is secure from unauthorized entry during non-school hours, as follows:

- Designating individuals to lock ~~the school building and/or grounds~~ ~~when not in use~~
- Training school staff members to maintain the security of the building when working during non-regular working hours (e.g. not propping doors open, re-securing the building after leaving)
- Maintaining a practice of locking doors that are not being regularly used, even during school hours
- Posting signs requesting that visitors sign in at the main office
- Establishing a culture in which any adults without a visitor or staff badge and any children not enrolled at the school are escorted immediately to the main office
- Periodically testing the security system according to the manufacturer or vendor instructions, to ensure it is functioning
- Creating a dismissal plan and student pick-up traffic plan to avoid congestion of the parking lot and local streets, and to prevent students from crossing traffic unnecessarily

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VISITORS POLICY

The School encourages interested members of the community to visit our schools. To avoid potential disruptions to learning, to provide visitors with the information they need, and for the safety of students and staff, ALL visitors should register immediately upon entering any school building or grounds. Visitors shall sign in at the beginning of their visit, receive a visitor badge, and sign out at the end of their visit. Students from other schools as well as students who have ended their school day are not to be on campus unless accompanied by parents/guardians or with the permission of the site administrator.

In registering as a visitor, the sign-in form should include spaces for the following information

- Name;
- His/her purpose for entering school grounds;
- Destination within the school
- Time in and out

At his/her discretion, the ~~Executive Director~~Head of School, COO & CFO, Office Manager or designee may also request

- proof of identity
- address
- occupation and company affiliation
- age (if less than 21); and any other information consistent with law.

Parents and guardians visiting during the school day for any purpose other than picking up at or dropping off a child at the beginning or end of the school day as part of the normal school day schedule should also be requested to sign into the visitor log. This applies to parents and guardians who are picking up a student early (e.g. for a medical reason) or dropping off a student late (e.g. tardy), as well as parents and guardians who are on campus to volunteer in their child's classroom. If observing instruction, teacher will be notified and administrator will escort parents/guardians to classroom.

School employees should follow normal check-in procedures upon arrival for work and **should wear badges** signifying that they are School employees.

Comment [m1]: Keep?

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Students not enrolled at the school who wish to use the school grounds for recreation during the school day are, at the discretion of the Office Manager, also subject to the School's visitor policy.

The Office Manager or designee may refuse to register any visitor if he or she reasonably concludes that the visitor's/outsider's presence would disrupt the school, students or employees, would result in damage to property, or would result in the distribution or use of a controlled substance. (Penal Code 627.4).

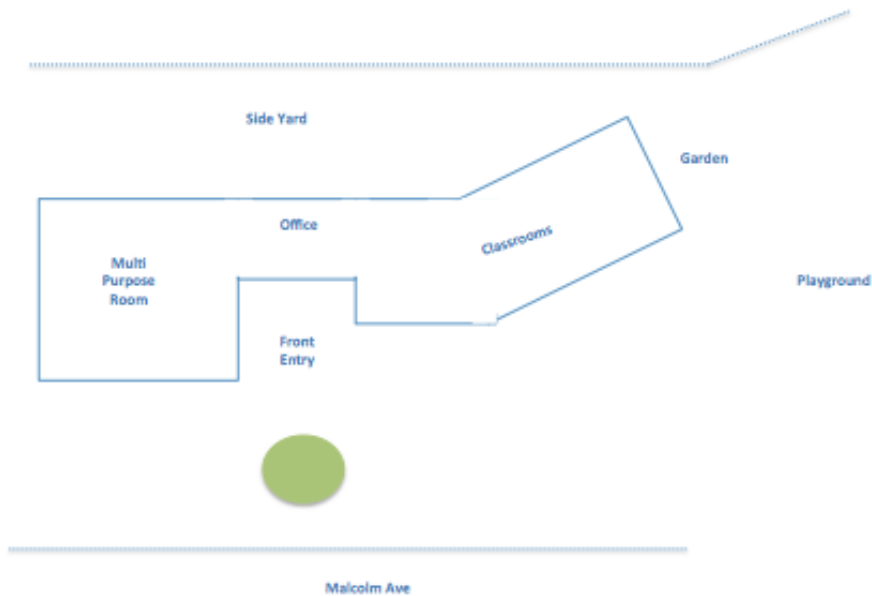
The Office Manager or designee may request that a visitor/outsider who has failed to register, or whose registration privileges have been denied or revoked, to promptly leave school grounds. If necessary, the Office Manager or designee may call the local police to enforce the departure of the visitor/outsider. When a visitor/outsider is directed to leave, the ~~Executive Director~~Head of School or designee shall inform the visitor/outsider that if he or she reenters the school within seven (7) days, he or she will be guilty of a misdemeanor and subject to a fine and/or imprisonment. (Penal Code 627.7).

All schools shall inform parents annually about the school's policies regarding visitors/outside, and remind parents that to maximize safety and security they should also register when visiting the school.

This visitor/outsider policy is subject to the further terms and conditions contained in The School's Registered Sex Offender Policy, set forth below.

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MAP OF THE SCHOOL



FINGERPRINTING POLICY

For the protection of students, California State law requires criminal background checks for all public school employees, as well as any individual working alone with minors in a school setting. All employees' [fingerprints](#) who fall into the above categories run through the Federal Bureau of Investigations (FBI) and/or Department of Justice (DOJ) databases.

WHO SHOULD BE FINGERPRINTED

All new school site employees must be fingerprinted and cleared before they begin working independently with minors. Individuals who were previously fingerprinted when they worked in another school district must be fingerprinted again to ensure that The School is notified if the person subsequently commits a felony or misdemeanor.

In addition, any volunteers who have the occasion to be alone with a pupil while not in the presence of a ~~credentialed~~ School employee must receive fingerprint clearance prior to volunteering on campus. Volunteers do not have to be fingerprinted only if they are working under the direct and continual supervision of a ~~credentialed~~ school employee in the same room, and will have no occasion to be alone with a pupil. This policy also applies to

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parents/guardians of students who volunteer at the school and may have the occasion to be alone with a pupil other than their own child.

The actual background check depends on the individual's residency history. If the individual has resided in the state of California for more than 5 years, only DOJ check is required. If the individual has resided in the state of California for less than 5 years, DOJ and FBI checks are both required.

Note that most DOJ background checks take less than seven days, sometimes more. FBI background checks take considerably longer. Individuals who wish to work or volunteer at the School should plan to get fingerprinted as quickly as possible to avoid delays in commencing work or volunteer activities.

REGISTERED SEX OFFENDER POLICY

For the protection of pupils while they are traveling to and from school, attending school, or at a school-related activity, Directors and their designees should respond appropriately when apprised of information that a registered sex offender resides or works within two (2) miles of the School, or otherwise may be likely to attempt to visit the School for any reason whatsoever.

In accordance with "Megan's Law", the ~~Executive Director~~Head of School or designee shall notify parents/guardians annually of the availability of the CD-ROM from local law enforcement regarding registered sex offenders, and recommend that they utilize the information contained on the disk, and that information about registered sex offenders may be obtained from the California Attorney General's Megan's Law website, found at <http://meganslaw.ca.gov>, (Penal Code 290.4 and Parra Act), subject to the disclaimer found on said website.

Comment [m2]: Are we doing this?

The School and its employees shall be immune from liability for the good faith dissemination of sex offender information so long as the dissemination is in the manner and to the extent authorized by law. (Penal Code 290).

When a school has received information about a registered sex offender from any source, the ~~Executive Director~~Head of School or designee may, on a case-by-case basis, notify staff, including but not limited to, bus drivers, staff who may be involved in visitor/outside registration, and teachers. If the ~~Executive Director~~Head of School or designee informs any staff member of the information about a registered sex offender, the ~~Head of School~~Executive Director or designee shall also inform the staff member of the following:

- a) The school will share public registered sex offender information with staff members to assist in identifying a danger;

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- b) Any person who uses registered sex offender information to commit a felony will be subject to criminal penalties; and
- c) Staff is not permitted to notify any parents or any other members of the community of any information received pursuant to this policy without the written permission of the Head of School~~Executive Director~~ or designee.

If a suspected registered sex offender is seen on or nearby school grounds, and is not a parent or guardian of a pupil at the school, staff members shall immediately inform the Head of School~~Executive Director~~ or designee. When the Head of School~~Executive Director~~ or designee receives information that a suspected registered sex offender may be on or nearby school grounds or around any pupil, he or she will determine whether the suspected registered sex offender has received written permission for the entry onto school grounds, is a parent or guardian of a pupil at the school, and if possible, is actually a registered sex offender. Any such registered sex offender who does not have written permission for the entry onto school grounds or is not a parent or guardian of a pupil attending the school will be promptly directed to leave by the Head of School~~Executive Director~~, who will notify law enforcement immediately. Law enforcement will determine if the registered sex offender is in violation of parole or probation conditions.

If a school learns or is notified that a registered sex offender is a parent/guardian of one or more pupils who attend the school, the Head of School~~Executive Director~~ or designee should attempt to schedule a meeting with the parent/guardian for the following purposes:

- a) To establish a positive, cooperative working relationship to the extent possible;
- b) To discuss the incident(s) leading to the registration requirement, (the School recognizes that the parent/guardian is not required to discuss any criminal or personal history with representatives of the School);
- c) To explain the limitations placed upon the parent's/guardian's participation in school programs, activities or visits, as specified in this policy;
- d) To advise the parent/guardian that the regulations limiting his/her access to children at school will be strictly enforced with the assistance of law enforcement personnel, if required;
- e) To develop joint strategies with the parent/guardian for "normalizing" the educational experience of his/her children to the fullest extent possible; and

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- f) To be advised of any judicial restraining orders or conditions of probation or parole that may limit the parent's/guardian's ability to participate in school activities.

This meeting shall be held on school grounds unless there is a concern for the safety or welfare of pupils or staff, and in that event, it may be held at a location within the Head of School~~Executive Director~~'s or designee's discretion. If this meeting with the parent is not held, the Head of School~~Executive Director~~ or designee shall notify the parent/guardian in writing of the information contained in this policy. The School recognizes the following rights of the parent/guardian to participate in his/her child's education:

- a) To transport his/her child to and from school;
- b) To attend regularly scheduled parent conferences with the teacher, Head of School~~Executive Director~~ or other school official; and
- c) To attend a regularly scheduled school program or activity in which their child is a participant.

The parent/guardian may not extend their presence at school beyond what is reasonable to exercise the aforesaid parental rights, and to that end, a registered sex offender shall not:

- a) Serve as a school or class volunteer;
- b) Act as a chaperone on a school field trip;
- c) Be in the presence of children for any reason other than for the parent rights stated herein; and
- d) Make individual contact with any student other than his/her own while at school or during a school activity.

Staff shall provide observation and/or supervision of a parent/guardian registered sex offender who is visiting a school or participating in a school activity defined herein.

When a parent/guardian is a registered sex offender, the school will make an effort to preserve the confidentiality of information obtained pursuant to the Megan's Law notification process to the fullest degree possible. School officials may share relevant information with employees as needed but will not share the information with unauthorized employees, other parents or with the community at large. In order to avoid a breach of confidentiality, copies of forms, materials or information distributed or used in connection with the implementation of this policy should be collected and/or destroyed. Under no circumstances is it appropriate to post notices,

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photographs, or the identity of a parent/guardian registered sex offender on school bulletin boards.

All schools shall inform parents annually about the existence of this policy regarding registered sex offenders. All schools shall cooperate to the fullest extent possible with local law enforcement for receiving, communicating and disseminating information concerning registered sex offenders.

NOTE: Pursuant to Penal Code 290(q), any person who uses registered sex offender information to commit a felony will receive a five-year state prison term; any person who uses registered sex offender information to commit a misdemeanor will be fined at least \$500 and not more than \$1000.

EMERGENCY PREPAREDNESS

The Office Manager should have emergency preparedness procedures readily on hand, including a list of up to date emergency contact numbers. This information should be discussed and disseminated before school starts, ideally at an all school staff meeting just when the teachers return to duty.

DRILLS

It is the ~~Office Manager~~ **COO & CFO**'s responsibility to schedule emergency drills throughout the year, and record the date and time of each drill. The Office Manager may be asked to help out. Those drills are:

- **Fire Drill:** At least once per quarter, a fire drill should be conducted in which all pupils, teachers, and other employees are required to vacate the building.
- **Earthquake Duck & Cover Drill:** This drill should be performed twice per school year.

DISASTER PLANS

Whenever there is any type of disaster, the primary concern is the safety of the students. The following general guidelines will offer assistance in a variety of disaster situations. Each teacher should also display Disaster Plan guidelines prominently in each classroom.

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FIRE

1. Office Manager, custodians and/or office staff will determine the location of the fire.
2. Office Manager or administrator will sound the fire alarms if not automatically activated to trigger evacuation. Head of School or COO & CFO will determine evacuation route.
3. Office ~~m~~Manager or administrator will phone fire disbatch and/or 911, picks up emergency card binder, supplies and student medication, and leaves the building prepared to ~~phone~~ contact parents of any injured child.
4. ~~Office Manager will sound the fire alarms.~~
5. Staff will follow emergency procedures previously described.
6. Students should leave the room in a single file, walk briskly but carefully, and stay in their class group when they reach their designated spot.

EARTHQUAKE

If indoors:

1. All drop down to the floor and duck and cover.
2. Turn away from windows.
3. Take cover under a desk or table or against an interior wall.
4. Cover head with arms or hold to the cover and be prepared to move with it.
5. Hold the position until the ground stops shaking.
6. When initial shaking stops, ~~Executive Director~~ the Head of School, COO & CFO -or ~~O~~office ~~M~~anager sounds alarms to evacuate the building.
7. Staff to follow emergency procedures previously described.

If outdoors:

1. Move away from buildings, poles and overhead wires.
2. Lie down or crouch low to the ground.

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3. Look out for dangers that demand movement.
4. Be prepared to duck and cover again due to after shocks.
5. Staff to follow emergency procedures previously described.

FLOOD/ SEVERE WEATHER

Warnings of severe weather are usually received via public radio or the State Warning Center. If time and conditions permit, students may be sent home. However, if the weather conditions develop during school hours, without sufficient warning, students should be held at school.

The Head of School or COO & CFO Office Manager will assess the situation and make an announcement over the PA or megaphone to A) evacuate, B) stay in classes or C) release students to go home.

See emergency procedures previously described for evacuation directions.

ELECTRICAL FAILURE

1. Office Manager notifies property owner and PG&E.~~y the electrical company~~
2. Office staff and classroom teachers turn off computers and other equipment that might be damaged by a power surge when the service is restored

GAS LINE BREAK

1. Office Manager notifies property owner and PG&E.
2. Office Manager notify the Fire Department.
3. Staff to follow the emergency procedures previously described.

WATER MAIN BREAK

1. Office Manager notifies the property owner and the water department~~East Bay MUD.~~
2. Custodian shuts off water.
3. Office Manager notifies the police.

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4. ~~Office Manager~~Head of School or COO & CFO determines if it is necessary to follow the emergency procedures on page 6 to evacuate students and staff.

WATER CONTAMINATION

1. Instruct teachers to move students away from drinking fountains and sinks.
2. **Notify property owner and East Bay MUD headquarters.**
3. Have custodian turn off pressure to drinking fountains and sinks.

CHEMICAL SPILL/ INCIDENT

If Indoors:

1. Block or rope off area – DO NOT TOUCH ANYTHING.
2. Evacuate room and TURN OFF air conditioning system.
3. Notify school office and Head Custodian of the incident - contact 911 if necessary.
4. Head Custodian should check for chemical safety data to determine clean up procedure.

If Outdoors:

1. Upon hearing of a chemical leak (usually from the fire department or other city office) the Office Manager will determine if students should be evacuated.
2. Move away from buildings, poles and overhead wires.
3. Close doors and windows and TURN OFF air conditioning system.
4. If it is necessary to leave the site, move crosswind, never more directly with or against the wind which may carry fumes.
5. Give first aid.
6. Staff to follow the emergency procedures previously described.

LOCKDOWN/SHOOTING INCIDENT

If a shooting takes place the first priority is to shelter students and staff. On hearing shots or an announcement from the administration or Office Manager:

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1. Teachers close and lock all classroom doors and windows immediately.
2. Teachers take roll.
3. Teachers calmly direct students to duck under their desks.
4. Office Manager calls 911.
5. Office Manager assigned person ensure students are not in the hallways or bathrooms. Students found in these areas are immediately escorted to a secure classroom or office.
6. Office personnel close and lock all office doors and windows immediately.
7. Nobody leaves their secure sites until emergency crew members escort them to safety.
8. Assigned person(s) will control and organize media.
9. Assigned person(s) will ensure that counseling services are available as soon as possible.

BOMB THREAT

There are two primary ways a bomb threat may arise. One is through a phone call or written letter in which a bomb is discussed. The other is through a citing of a suspicious object. Threats should be handled quickly and efficiently as if they were real and life threatening.

If there is a phone call or written threat of a bomb on campus, the person who took the call or read the note will:

1. Notify Office Manager and the administration immediately.
2. Try to obtain information from the caller such as where the bomb is, where it is set to explode, what it looks like, what kind of bomb it is, why it is there and who the caller is. Note any identifying features about the caller (i.e. gender, speech patterns).

If there is a citing of a suspicious object, the person would:

1. Notify Office Manager and the administration immediately.
2. Do not touch the object but note any identifying features to describe it to the Office Manager and emergency crews.

In all cases:

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1. If ~~Office Manager~~ Head of School or COO & CFO determines to evacuate, staff follows emergency procedures previously described.
2. Before emergency crews are on campus, do not search for any bomb, or explosive. Search only for people who should be evacuated.
3. If you see any suspicious object, steer clear of it and report it to the Office Manager and the emergency crew chief. Follow all emergency crew and bomb squad directives.
4. Use radios, walkie-talkies and phones only if absolutely necessary as the frequencies may set off the bomb(s).

EXPLOSION

If indoors:

1. All drop down to the floor and duck and cover.
2. Turn away from the windows.
3. Take cover under a desk or table or against an interior wall.
4. Cover head with arms or hold to the cover.
5. Hold the position until directed to leave the building.
6. Staff to follow the emergency procedures previously described.

If outdoors:

1. Move away from buildings, poles and overhead wires.
2. Lie down or crouch low to the ground.
3. Look out for dangers that demand movement.
4. Staff to follow emergency procedures previously described.

DEATH/SUICIDE

1. Office Manager will be notified in the event of a death or suicide on campus.
2. Assigned person(s) will phone 911.

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3. Office Manager will notify teachers to keep students in their classrooms until informed otherwise.
4. Assigned person(s) will control and organize media.
5. Assigned person(s) will notify relatives where the victim(s) have been taken and not divulge unnecessary details.
6. Assigned person(s) will ensure that counseling services are available as soon as possible.

INTRUDERS/ VICIOUS ANIMALS

1. ~~Call the school main office and~~ Head of School, COO & CFO, or the office staff will check out the situation and take appropriate action (i.e., contact Police or animal control agency).
2. Administration should initiate a code to alert staff of a potential suspicious intruder.
3. Keep the students in the classroom until the threat is cleared.
4. Implement shelter in place if necessary; lock classroom doors and windows, move away from windows, draw curtains, remain silent.
5. Notify office of who is with you, if possible.
6. All students outside of the building are to be quietly and cautiously led into the building.
7. Wait for further instructions from administration and/or police/animal agency.

EMERGENCY STUDENT RELEASE PROCEDURES

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1. EBIA will keep and care for all students in an emergency situation (such as loss of electrical power, wind/rain storms, earthquakes, etc.) until the end of the school day or longer if the emergency dictates.
2. Should conditions exist that make transportation impossible, students will be kept at school until the parent, guardian or an authorized adult comes to check the student out of school. In such conditions it is expected that parents/authorized adults will come as soon as possible to pick up their student(s).
3. If electrical power has not been disrupted, only high school parents/legal guardians may have their student(s) released, as per normal absence/release procedures.
4. In all situations, the ~~Executive Director~~ Head of School or COO & CFO may make other decisions dependent on the type of emergency. During any community-wide emergency, please listen to the radio for pertinent information.
5. Those who arrive during an emergency to check a student out of school will go through the designated release procedures: typically the school will record the time, student's name, and the name of adult to whom the student is being released and address or destination.

IF THE EMERGENCY SITUATION DOES NOT EXTEND BEYOND NORMAL SCHOOL HOURS, STUDENTS WILL BE RELEASED AS USUAL AT THE END OF THE SCHOOL DAY. **IMPORTANT INFORMATION**

EMERGENCY EVACUATION PROCEDURES FOR SAFE INGRESS AND EGRESS

Beyond planning for daily ingress/egress routes and emergency evacuation routes, schools must plan for assisting students, staff and visitors with disabilities. Under the Americans with Disabilities Act of 1990, individuals who are deaf/hard of hearing, blind/partially sighted, mobility impaired and/or cognitively/emotionally impaired must be assisted.

A. Considerations for Planning for People with Disabilities:

1. Identify the population of people with disabilities
2. Students with disabilities are located in self-contained SDC and SH classrooms
3. There are certified teachers and paraprofessionals trained to assist students with disabilities
4. Determine proper signage and equipment

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- 5. The facility has been reviewed and certified by the school district’s department of buildings and grounds
- 6. The facility is reviewed for proper signage and equipment on a yearly basis

B. Assigned Staff Trainers for Assisting Individuals With Disabilities

Name: ~~Alex Harp~~ Lansine Tour/Mick Terrizzi Title: ~~Executive~~
~~Director~~ DESEL

Name: ~~Emily Donaldson~~ Elizabeth Lopez/Jennifer Sanchez Title: Office
Manager

Name: Cory Potts/Bo Moore ~~TBD~~ Title: RSP Teacher

On-Campus Evacuation/Assembly Location

Marshall: The black top behind the school

Mountain: In front of the fence

STUDENT DISCIPLINE

The School believes that one of the major functions of education is the preparation of youth for responsible citizenship. The School shall foster a learning environment that reinforces self-discipline and the acceptance of personal responsibility. In addition, the School shall work with students and families to provide a safe school environment that provides students with the opportunity to have a quality education.

The following policies and procedures are designed to guide school personnel in dealing with student discipline issues, while providing students and parents with a clear set of expectations regarding student behavior and an understanding of the consequences of misconduct.

As provided in the charter petitions, the policies and procedures for suspension and expulsion of students set forth in this document comply with the policies and procedures identified in the California Education Code. These policies and procedures will be periodically reviewed and the lists of offenses for which students are subject to suspension or expulsion will be modified as necessary.

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These policies and procedures will be enforced fairly, uniformly, and consistently without regard to sex, ethnic group, religion, sexual orientation, color, race, national origin and physical or mental disability

DISCIPLINE IN GENERAL

Each school should develop a process for handling, and if necessary escalating, individual cases of student misbehavior. Strategies may include but are not limited to:

- Relocating the student's desk to a different part of the classroom;
- Assigning different or additional work appropriate to the infraction;
- Utilizing a peer mediation or student conflict resolution program;
- Individual conversation with the classroom teacher about behavior and consequences;
- Utilizing a written referral framework;
- Designating selected classrooms and teachers (typically, lead teachers or advisors) as places for "time out";
- Referring students to the ~~Executive Director~~Head of School or a designee;
- Contacting parents/guardians; and/or
- Requiring the student to attend before/after school detention or Saturday detention;

All employees will report unmanageable or unusual behavior of students to the ~~school Executive Director~~Director of Social and Emotional Learning (DESEL) or designee as soon as possible. The ~~school Executive Director~~DESEL or designee shall investigate the report and exercise his or her discretion for purposes of notification of parents, legal guardians, law enforcement, or local child protection services.

SUSPENSION

Suspension is the temporary removal of a student from class instruction for adjustment or disciplinary reasons. A suspension does not mean any of the following:

1. Reassignment to another class at the same school where the student will receive continuing instruction for the school day.
2. Referral to an advisor assigned that role by the Executive Director.

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While on suspension from school, the student is not to loiter on or about any school grounds at any time, nor to attend any school activity at any time, no matter where such activity may be taking place. Violation may result in further disciplinary action.

Except in cases where suspension for a first offense is warranted in accordance with law, each school site shall consider suspension from school only when other means have not been successful or where the student's presence would constitute a danger to persons or property or seriously disrupt the educational process.

AUTHORITY TO SUSPEND:

1. A teacher may suspend a student only from his/her classroom for the day of the suspension plus the following school day.
2. The ~~Executive Director~~DESEL, Head of School, or his/her designee may suspend a student from class, classes or the school campus for a period not to exceed five school days.
3. The ~~Executive Director~~DESEL, Head of School or his/her designee may extend a student's suspension pending final decision by the Board of Directors on a recommendation for expulsion.
4. A Special Education student being considered for expulsion may be suspended for ten (10) consecutive days pending assessment and an IEP Team meeting. The suspension may also be extended pending final decision by the Board of Directors on a recommendation for expulsion.

A pupil may not be suspended or expelled for any of the acts enumerated unless the act is related to school activity or school attendance occurring within a school under the jurisdiction of the ~~Chief Executive Officer or Executive Director~~Head of School or occurring within any other school district. A pupil may be suspended or expelled for acts that are enumerated in the section and related to school activity or attendance that occur at any time, including, but not limited to any of the following:

- While on school grounds.
- While going to or coming from school.
- During the lunch period whether on or off the campus.
- During, or while going to or coming from, a school sponsored activity.

GROUNDS FOR SUSPENSION AND EXPULSION

The following information is provided in order to provide uniformity within EBIA on matters of student misconduct requiring disciplinary action. The following offenses constitute grounds for suspension and expulsion and require police notification for the grade levels indicated:

- **Physical Injury:** Caused, attempted to cause, or threatened to cause physical injury to another person (Ed. Code 48900(a)(1)) or willfully used force or violence upon the person of another, except in self-defense. (Ed. Code 48900(a)(2)) Notification to police required for students in grades K-12.
- **Weapons, Explosives, Dangerous Objects:** Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the pupil had obtained written permission to possess the item from a certificated school employee, which is concurred in by the ~~Executive Director~~ DESEL, Head of School or the designee ~~of the Executive Director~~. (Ed.Code 48900(b)) Notification to police required for students in grades K-12.
- **Controlled Substances/Alcohol:** Unlawfully possessed, used, sold, or otherwise furnished, or been under the influence of, any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind. (Ed.Code 48900(c)) Notification to police required for students in grades K-12.
- **Substances in Lieu of Controlled Substances:** Unlawfully offered, arranged, or negotiated to sell any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind, and then either sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance, or material as a controlled substance, alcoholic beverage, or intoxicant. (Ed.Code 48900(d)) Notification to police required for students in grades K-12.
- **Robbery or Extortion:** Committed or attempted to commit robbery or extortion. (Ed.Code 48900(e)) Notification to police required for students in grades K-12.
- **Damage to Property:** Caused or attempted to cause damage to school property or private property. (Ed. Code 48900(f)) Notification to police required for students in grades K-12.
- **Theft of Property:** Stole or attempted to steal school property or private property. (Ed. Code 48900(g)) Notification to police required for students in grades 4-12.

- **Tobacco:** Possessed or used tobacco, or any product containing tobacco or nicotine products, including, but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. However, this section does not prohibit use or possession by a pupil of his or her own prescription products. (Ed.Code 48900(h))
- **Obscenity/Profanity:** Committed an obscene act or engaged in habitual profanity or vulgarity. (Ed.Code 48900(i))
- **Drug Paraphernalia:** Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Section 11014.5 of the Health and Safety Code. (Ed.Code 48900(j)) Notification to police required for students in grades K-12.
- **Disruption/Defiance:** Disrupted school activities or otherwise willfully defied the valid authority of Supervisors, teachers, administrators, or other school personnel engaged in the performance of their duties. (Ed.Code 48900(k)) Notification to police required for students in grades K-12.
- **Received Stolen Property:** Knowingly received stolen school property or private property. (Ed.Code 48900(l)) Notification to police required for students in grades 4-12.
- **Imitation Firearm:** Possessed an imitation firearm. (Ed. Code 48900(m)) Notification to police required for students in grades 4-12.
 - *Definition of Imitation Firearm:* a replica of a firearm that is so substantially similar in physical properties to an existing firearm to lead a reasonable person to conclude that the replica is a firearm. (Ed.Code 48900(m))
- **Sexual Assault/Sexual Battery:** Committed or attempted to commit a sexual assault as defined in Section 261, 266c, 286, 288, 288a, or 289 of the Penal Code or committed a sexual battery as defined in Section 243.4 of the Penal Code. (Ed.Code 48900(n)) Notification to police required for students in grades 4-12.
 - *Definition of Sexual Assault:* includes rape, various types of sexual abuse, and lewd and lascivious conduct. (Penal Code 261, 266c, 286, 288, 288a, 289.)
 - *Definition of Sexual Battery:* the touching of an intimate part of another person, if the touching is against the will of the person touched, and is for the specific purpose of sexual arousal, sexual gratification, or sexual abuse. (Penal Code 243.4.)
- **Harassment of Witness:** Harassed, threatened, or intimidated a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing

that pupil from being a witness or retaliating against that pupil for being a witness, or both. (Ed.Code 48900(o))

- **Sexual Harassment:** Committed sexual harassment. (Ed.Code 48900.2)
 - *Definition of Sexual Harassment:* an act which, upon review of a reasonable person of the same gender as the victim, is determined to be sufficiently severe or pervasive so as to cause negative impact on one's academic performance or to create an intimidating, hostile or offensive educational environment. Notification to police required for students in grades 4-12.
 - *Limitation:* Sexual harassment must be unwelcomed by the recipient in order to constitute a violation of Education Code 48900.2.
 - *Limitation:* Only students in grades 4-12 are subject to suspension for sexual harassment.
- **Hate Violence:** Caused, attempted to cause, threatened to cause, or participated in an act of hate violence. (Ed.Code 48900.3) Notification to police required for students in grades K-12.
 - *Definition of Hate Violence:* the use of force or threat of force to intimidate a person in the exercise of a constitutional or statutory right, or damage or destruction of property for the purpose of intimidating or interfering with a person because of that individual's "race, color, religion, ancestry, national origin, disability, gender, or sexual orientation."
- **Intentional Harassment:** Created a hostile educational environment (Ed.Code 48900.4)
 - *Definition of Intentional Harassment:* engaging in harassment, threats or intimidation, directed against a student or group of students, that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting a classroom, creating substantial disorder, and invading the rights of the students or group of students by creating an intimidating or hostile educational environment.
- **Terrorist Threats Against School Officials and/or Property:** Committed a terroristic threat against school officials, school property or both (Ed.Code 48900.7)
 - *Definition of Terrorist Threat:* includes any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in:

- death
 - great bodily injury to another person, or
 - property damage in excess of one thousand dollars (\$1,000.00),
 - with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for:
 - his or her own safety,
 - his or her immediate family's safety,
 - the protection of school property, and/or
 - the personal property of the person threatened or of his or her immediate family.
- **Electronic Signaling Device:** Possessed electronic signaling device, including cell phones and pagers while on school grounds while attending school sponsored activities or while under the supervision and control of school employees (Ed. Code 48901.5)
 - **Hazing:** Engaged in hazing activities or any act that causes or is likely to cause personal humiliation or disgrace (Ed.Code 32050-32052)
 - **Vandalism/Malicious Mischief:** Defaced, damaged or destroyed any school property including, books, supplies of all kinds, equipment, buildings and grounds.
 - *Note:* Parents can be held financially liable for damages up to \$10,000 and shall also be liable for the amount of any reward not exceeding \$10,000 pursuant to Section 53069.5 of the Government Code (Ed.Code 48904).

See complete Suspension/Expulsion Policy and Procedures for steps taken in cases requiring suspension and appeals process.

EXPULSION

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Expulsion is the involuntary removal of a student from the School for an extended period of time for acts of specified misconduct. Except for single acts of a grave nature, expulsion is used only when there is a history of misconduct, when other forms of discipline, including suspension, have failed to bring about proper conduct, or when the student's presence causes a continuing danger to other students. Final action is only taken by vote of the Board of Directors.

In the event that a student is recommended for expulsion from the School, he or she is entitled to a hearing and, among other things, advance written notice of the rights and responsibilities enumerated in Education Code section 48918. Written notice of these due process rights shall be provided at least 10 days in advance of the date set for the hearing. (Ed. Code 48918)

Expulsion proceedings for a currently identified Special Education student require additional due process procedures. The School will follow all due process procedures for Special Education students included in this document and in the Education Code.

While under expulsion, a student cannot enroll in another California school district without approval of that district's Board of Education. Certain expelled students may enroll only in Juvenile Court Schools, County Community Schools, or District operated Community Day Schools (AB922) during the duration of the expulsion.

The Board of Directors, upon voting to expel a pupil, may suspend the enforcement of the expulsion order for a period of not more than one calendar year and may, as a condition of the suspension of enforcement, assign the pupil to a school, class, or program that is deemed appropriate for the rehabilitation of the pupil. The rehabilitation program to which the pupil is assigned may provide for the involvement of the pupil's parent or guardian in his or her child's education in ways that are specified in the rehabilitation program. A parent or guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the pupil has satisfactorily completed the rehabilitation program. (Ed. Code 48917)

EXPELLABLE OFFENSES:**CATEGORY I – MANDATORY EXPULSION**

Under the mandatory provisions of Education Code 48915(c), a student who has committed one or more of the following acts **must be recommended for expulsion** and the Board of Directors **must expel** the student.

- Possessing, selling or otherwise furnishing a firearm when a school employee verified firearm possession,
- Brandishing a knife at another person,
- Unlawfully selling a controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, or
- Committing or attempting to commit a sexual assault or committing sexual battery

CATEGORY II – MANDATORY RECOMMENDATION FOR EXPULSION

Under the mandatory provision of Education Code 48915(a), a student who has committed one of the following acts of misconduct must be **recommended for expulsion** unless particular circumstances render it inappropriate.

- Causing serious physical injury to another person, except in self-defense;
- Possession of any knife, explosive, or other dangerous object of no reasonable use to the student;
- Unlawful possession of any controlled substance listed in Chapter 2 (Commencing with Section 11053) of Division 10 of the Health and Safety Code, except for the first offense for the possession of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis;
- Robbery or extortion;
- Assault or battery upon a school employee.

-

CATEGORY III – EXPULSION MAY BE RECOMMENDED

In accordance with Education Code 48915 and by direction of the California Board of Education, a student may be considered for expulsion for committing any act not listed in Category I or II and enumerated in Education Code sections 48900, 48900.2, 48900.3, 48900.4, or 48900.7.

Note: The Board’s decision to expel a student for violations included in Categories II and III must be based on a finding of one or both of the following:

1. Other means of correction are not feasible or have repeatedly failed to bring about the proper conduct.
2. Due to the nature of the act, the presence of the pupil causes a continuing danger to the physical safety of the pupil or others. (Ed. Code 48915(b) and 48915(e).)

Note: If the Discipline Review Board chooses not to recommend the expulsion of the student, the Board may, at its discretion, impose a lesser form of disciplinary action which may include assigning the student to another school or program. Such transferred students will not be permitted to re-enroll in their former school of assignment. (Ed. Code 48918(e).)

See complete Suspension/Expulsion Policy and Procedures for procedures in cases involving expulsion, requiring the extension of suspension and/or expulsion, and the appeals process.

ANTI-DISCRIMINATION AND ANTI-HARASSMENT POLICY

East Bay Innovation Academy (“EBIA”) is committed to providing a work and educational atmosphere that is free of unlawful harassment. EBIA’s policy prohibits sexual harassment and harassment based upon pregnancy, childbirth or related medical conditions, race, religion, creed, color, gender, national origin or ancestry, physical or mental disability, medical condition, marital status, age, sexual orientation, or any other basis protected by federal, state, local law, ordinance or regulation. EBIA will not condone or tolerate harassment of any type by any employee, independent contractor or other person with which EBIA does business with. This policy applies to all employee actions and relationships, regardless of position or gender. EBIA will promptly and thoroughly investigate any complaint of harassment and take appropriate corrective action, if warranted.

PROHIBITED UNLAWFUL HARASSMENT

- Verbal conduct such as epithets, derogatory jokes or comments or slurs;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis;
- Retaliation for reporting or threatening to report harassment
- Deferential or preferential treatment based on any of the protected classes above.

PROHIBITED UNLAWFUL SEXUAL HARASSMENT

In accordance with existing policy, discrimination on the basis of gender in education institutions is prohibited. All persons, regardless of the gender, are afforded equal rights and opportunities and freedom from unlawful discrimination in education programs or activities conducted by EBIA.

EBIA is committed to provide a workplace free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action, up to, and including dismissal, of the offending employee.

Sexual harassment consist of sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature when: (1) submission of the conduct is either made explicitly or implicitly a term or condition of an individual's employment; (2) an employment decision is based upon an individual's acceptance or rejection of that conduct; (3) that conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment.

It is also unlawful to retaliate in any way against an employee who has articulated a good faith concern about sexual harassment against him or her against another individual.

All Supervisors of staff will receive sexual harassment training within six (6) months of their assumption of a Supervisory position and will receive further training once every two (2) years thereafter. All staff will receive sexual harassment training and/or instruction concerning sexual harassment in the workplace as required by law.

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment. Consequently, should any individual, in particular those with Supervisory responsibilities, become aware of any conduct that may constitute sexual harassment or other

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prohibited behavior, immediate action should be taken to address such conduct. Employees and students are expected to act in a positive and professional manner and to contribute to a productive School environment that is free from harassing or disruptive activity. Any employee who believes they have been harassed or has witnessed harassment is encouraged to immediately report such harassment to their Supervisor or the ~~Executive Director~~Head of School or the COO & CFO. See Attachment B for the “Harassment Complaint Form.”

Sexual harassment may include, but is not limited to:

- Physical assaults of a sexual nature, such as:
 - Rape, sexual battery, molestation or attempts to commit these assaults and
 - Intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another’s body, or poking another’s body.
- Unwanted sexual advances, propositions or other sexual comments, such as:
 - Sexually oriented gestures, notices, remarks, jokes, or comments about a person’s sexuality or sexual experience.
 - Preferential treatment or promises of preferential treatment to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward or deferential treatment for rejecting sexual conduct.
 - Subjecting or threats of subjecting an employee to unwelcome sexual attention or conduct or intentionally making performance of the employee’s job more difficult because of the employee’s sex.
- Sexual or discriminatory displays or publications anywhere at the workplace by employees, such as:
 - Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing to work or possessing any such material to read, display or view at work.
 - Reading publicly or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and

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- Displaying signs or other materials purporting to segregate an employee by sex in an area of the workplace (other than restrooms or similar rooms).

The illustrations of harassment and sexual harassment above are not to be construed as an all-inclusive list of prohibited acts under this policy.

Complainants and witnesses under these policies will be protected from further harassment and will not be retaliated against in any aspect of their employment due to their participation, filing of a complaint or reporting sexual harassment.

EBIA will investigate complaints promptly and provide a written report of the investigation and decision as soon as practicable. The investigation will be handled in as confidential a manner as possible consistent with a full, fair, and proper investigation.

Employees may also direct their complaints to the California Department of Fair Employment and Housing (“DFEH”), which has authority to conduct investigation of the facts. The deadline for filing complaints with the DFEH is one year from the date of the alleged unlawful conduct. If the DFEH believes a complaint is valid and settlement efforts fail, the DFEH may seek an administrative hearing before the California Fair Employment and Housing Commission (“FEHC”) or file a lawsuit in court. Both the FEHC and the courts have authority to award monetary and non-monetary relief in meritorious cases. Employees can contact the nearest DFEH office or the FEHC by checking the State Government listings in the local telephone directory.

While in most situations a personal relationship is a private matter, these relationships are not appropriate in a professional setting, particularly where one of the parties has management or Supervisory responsibilities.

PREVENTION OF CHILD ABUSE POLICY

The School is committed to maintaining safe and secure campuses for students, and for following its legal responsibilities in reporting suspected child abuse/neglect to the proper authorities.

REPORTING SUSPECTED ABUSE/NEGLECT

While the responsibility of enforcing legal prohibitions against child abuse and neglect lies with the protective agencies such as the local police department and Children’s Protective Services,

the School's child care custodians (including teachers, administrative officers, certificated personnel, etc.) are mandated reporters of known or suspected child abuse/neglect and are required to fulfill this legal responsibility. Every child care custodian of the School must sign a "Child Abuse Reporting" form indicating they understand their responsibilities to report known or suspected child abuse/neglect.

See complete Prevention of Child Abuse Policy and Procedure for specific steps regarding the reporting of suspected abuse and neglect.

REPORTING PROBLEMS AT THE SCHOOL SITE

The School maintains zero tolerance for abuse. Every member of the School community must participate actively in the protection of its students.

The School will monitor the school buildings and grounds:

- All unused rooms, storage areas, and closet doors should be kept locked at all times;
- all unused buildings and areas must be designated, posted and enforced as off-limits to children;
- all students are required to remain in areas that are easily viewed by employees;
- Interior doors should be left open and unlocked when rooms are in use
- Blinds should be left open to allow informal monitoring by a passerby.

In the event that any current or future school employee observes any suspicious or inappropriate behaviors on the part of any third party or other employee while on the school premises or during a school-sponsored activity, he or she is required to immediately report their observations to the Office Manager or designee. Examples of suspicious or inappropriate behaviors include, but are not limited to:

- policy violations,
- neglectful supervision,
- "private time" with students,
- taking students off premises without adhering to procedures,
- buying unusual gifts for children and youth,

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- swearing or making suggestive comments to students,
- or any other conduct as identified in this policy, or which is inappropriate or illegal in the eyes of the observer.

All reports of suspicious or inappropriate behavior with students will be taken seriously. The ~~Executive Director~~Head of School or designee will conduct an immediate investigation concerning the alleged act or omission. If at any point in gathering information about the allegedly suspicious, inappropriate or illegal behavior, a concern arises that there is a possibility of abuse of any kind, appropriate law enforcement and/or local child protection services will be contacted immediately and a report will be filed. If at any point any policy violations with students are confirmed, employees will be subject to disciplinary action, including but not limited to, administrative leave, termination and/or criminal prosecution.

The School will cooperate ~~will~~with any and all law enforcement and/or governmental entities in the implementation and enforcement of this policy.

EMPLOYEE CONDUCT WITH STUDENTS

All school employees are responsible for conducting themselves in ways that preserves the safety of students and that prevents either the reality of or perception of inappropriate interaction with students.

In general, all School employees will treat all children with respect and consideration equally, regardless of sex, race, religion, culture or socio-economic status. Employees will portray a positive role model for youth by maintaining an attitude of respect, patience and maturity.

ALCOHOL, TOBACCO, AND CONTROLLED SUBSTANCES

All school employees are prohibited from the use, possession, or distribution of alcohol, tobacco products, or any illegal controlled substances while in the presence of students or at any time on school grounds. They are also prohibited from being under the influence of alcohol or any illegal controlled substances while in the presence of students or at any time on school grounds.

TRANSPORTATION OF STUDENTS

School employees may occasionally be in a position to provide transportation for students. The following guidelines should be observed in such circumstances:

- a) With the exception of emergency situations related to medical necessity, employees should avoid transporting students without the written permission of his or her parent or guardian;
- b) If written permission is not possible, the employee should make a written record of any verbal permission granted by the parent or guardian;
- c) Students should be transported directly to their destination and no unauthorized or unnecessary stops should be made;
- d) Employees will avoid unnecessary and/or inappropriate physical contact with students while in vehicles;
- e) The employee should make a written record of the trip, including departure and arrival times and locations and students involved; and
- f) Whenever possible, two school employees should collectively engage in the transportation activity.

EMERGENCY TELEPHONE NUMBER DIRECTORY

PURPOSE	AREA		DIAL
ALL EMERGENCIES	All Areas		9-1-1
Law Enforcement	Oakland School Police		224-1001
Oakland Police Dept. EMERGENCY	City of Oakland		9-1-1 777-3211
Oakland Police Dept. NON-EMERGENCY	City of Oakland		777-3333
Non Emergency Fire/Paramedics	City of Oakland		<u>238-3030444-1616</u>
<u>PG&E</u>			<u>1-800-743-5000</u>
<u>EBMUD</u>			<u>1-866-403-2683</u>
Local Hospitals	Children’s Hospital		428-3240
Poison Control	Alameda County		1-800-222-1222
OUSD Management			
Emergency Preparedness Program Manager		879-3670 (office)	
Golden Gate Academy			
<u>Facilities (Moses)</u>		<u>510-504-8210</u>	



APPENDIX

EVACUATION PROCEDURES

EMERGENCY EVACUATION: ~~PRINCIPAL'S ADMINISTRATION'S~~ CHECKLIST

- Determine appropriate evacuation areas that have been pre-designated.
- Activate alarm/PA system or send message runner.
- Telephone emergency service personnel:
 - ✓ **911 or fire (444-1616)**
 - ✓ **Superintendent's officeBoard of Directors**
 - ✓ **Utilities**

ACTIVATE KEY PERSONNEL TO :

- Attend to the injured.
- Assure complete evacuation and student/staff are accounted for.
- Ensure special needs students are evacuated accordingly.
- Secure school for specific emergency.
- Clear road/fire lanes for emergency vehicles (pre-assigned).
- Assure that injured students/staff are reported to medical services for care and transportation to hospital/emergency medical center.
- Be contact person for emergency services, District, utility and/or news media personnel and provide needed aid (pre-assigned).
- Direct employees to aid those from the emergency services, District, utilities and other authorities. Avoid entering damaged areas unless specifically asked.
- Assure the facility is thoroughly inspected by the custodian, fire officials and District Operation personnel before re-entry is allowed.
- Seek ~~Superintendent or designee/Assistant Superintendents~~ Board of Directors' approval

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for school closure if damage cannot be immediately restored or repaired.

- If possible, have students/staff re-enter parts of the school that are declared safe.
- Make sure all students/staff are accounted for once outside.

EMERGENCY EVACUATION: EMPLOYEES CHECKLIST

- Upon emergency alert, secure work area as advised and depart/report to assigned area.
- Perform duties as pre-assigned by the ~~Executive Director~~Head of School or COO & CFO in cooperation with emergency services personnel.
- DO NOT re-enter the building without permission or request of emergency service authorities.
- Remain in the general assembly areas and calm students if not assigned another duty.
- If dismissed, inform ~~Executive Director~~Head of School or COO & CFO of departure.
- When signaled to re-enter safe areas of the school, quickly do so.
- Upon safe re-entry, report anything amiss to the ~~Executive Director~~Head of School or COO & CFO.

EMERGENCY EVACUATION: TEACHERS CHECKLIST

- Upon alert, assemble students for evacuation using designated routes and account for all students.
- Secure room as advised.
- Upon arrival at the assembly area, account for all students.
- Secure medical treatment for injured students.
- Report any students missing or left behind because of serious injuries.
- Stay with and calm students.
- If closure is ordered with no re-entry, when advised, release walkers and car/passengers (unless drivers are needed to evacuate students from the site) accounting for those who have left. Stay with bus riders until buses arrive.
- If signaled to re-enter school, assure students do so quickly and calmly. Account for all students.

November 2014⁷

- Check room and report anything amiss to the ~~Executive Director~~ Head of School or COO & CFO.
- Debrief students to calm fears about the evacuation.

IF IT IS NECESSARY TO EVACUATE TO ANOTHER SCHOOL OR RELIEF CENTER, THE EXECUTIVE DIRECTOR WILL:

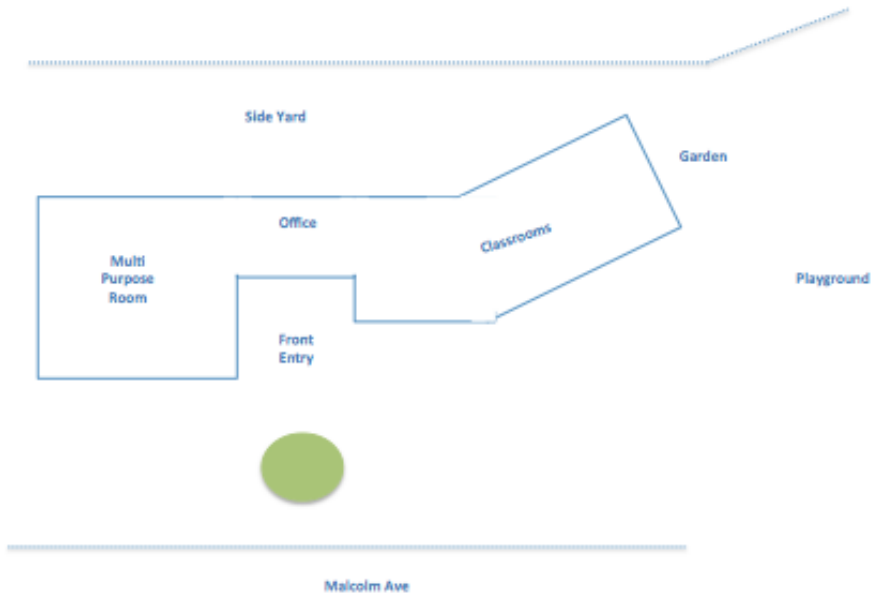
- Cooperate with emergency authorities in enlisting students/staff with cars to help transport evacuees.
- Direct the evacuation, assure all students/staff are accounted for as they depart and arrive.

CAMPUS MAPS AND EVACUATION ROUTES

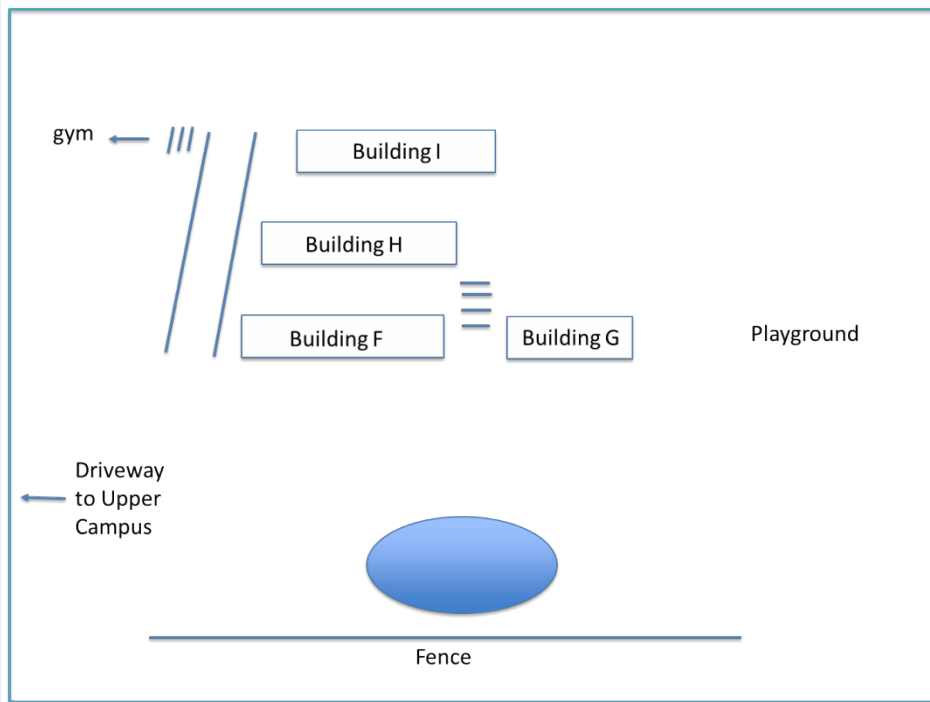
In the event of evacuation, the student body will gather in the oval area in the maps below. For Marshall campus, the gathering place is front of the school. For Marshall campus, the gathering place is in front of the fence. Once we confirm headcounts, the administration will decide on the evacuation route. For Marshall, it could be the field next door on Ala Costa grounds or up Malcolm Ave. into the neighborhood. For Mountain, it could be to Holy Names University or Redwood Heights Recreation Center. Please see above for detailed evacuation procedures.

November 20147

MAP OF THE SCHOOL: MARSHALL CAMPUS



Map of the School: mountain campus



Cover Sheet

Consent Agenda

Section: V. Governance
Item: A. Consent Agenda
Purpose: Vote
Submitted by:
Related Material: November 2017 - EBIA - October 2017 Check Register.pdf
Novembr 2017 - EBIA - October 2017 CC Register.pdf

Check Register



East Bay Innovation Academy
October 2017

Grand Total 255,603.92

Vendor	Check Number	Void	Date	Description	Check Amount
Wells Fargo	DB100217		10/2/2017	DB100217 - Online pymt	754.65
Wells Fargo	DB100217A		10/2/2017	DB100217A - Online pymt	13,552.62
Wells Fargo	4911		10/3/2017	CC acct 2022 - closing date: 09/25/17	754.65
Wells Fargo	4912		10/3/2017	Acct: 2030 - Closing Date: 09/25/17	13,691.66
Alhambra	4913		10/10/2017	Acct#631790916822601; Location Code 16125676; Water Svc: 08/16 & 09/04/17 & Late Fee	110.75
AT&T	4914		10/10/2017	Acct# 171-796-6379 122; Monthly Billing	674.23
Better Home Remodeling	4915		10/10/2017	Svc: Remove Exiting Carpet, Nails, Fill Patch, Install Linoleum, Seal Seams & All Edges	3,200.00
Gloria Castro	4916		10/10/2017	Reimb: Arts & Crafts Quest	90.40
Esther B. Clark School at CHC	4917		10/10/2017	Tuition, Transportation & MH Group Therapy	2,228.79
Marlin Business Bank	4918		10/10/2017	Acct# 1480401; Contract# 401-1480401-001/002; Contract Payment: Cres Cor Cook n Hold Oven & Insurance Fee	477.67
Maxim Staffing Solutions	4919		10/10/2017	Acct: 46627-0132; Hearing & Vision Screening: 09/07 & 9/8/17	396.43
Office Depot	4920		10/10/2017	Acct# 16610744; Office Supplies	287.91
Amanda Okamoto	4921		10/10/2017	Reimb: Fingerprinting & Parking	123.00
Jasmine Sanchez	4922		10/10/2017	Reimb: Fingerprinting	59.00
Sergio's Janitorial & Yard Services	4923		10/10/2017	School Cleaning: 06/19 - 08/11/17	7,600.00
Solacium New Haven, LLC	4924		10/10/2017	Cust# NH5980; Health & Nursing, Individual Counseling, Room & Education	37,748.00
Teachers on Reserve	4925		10/10/2017	Cust: EASTB0001; Substitute Svc: 09/22/17	3,651.84
Traffic Engineering, Inc	4926		10/10/2017	Traffic Consulting Svcs': 08/01 - 09/22/17	3,401.00
Vision Service Plan - (CA)	4927		10/10/2017	Acct# 30 050552 0001; Insurance Premium: October 2017	410.86
Janisse Watts	4928		10/10/2017	Reimb: Cooking Quest	116.09
WASC	4929		10/10/2017	Acct# 0161259932; Substantive Change Visit Fee: 2017 - 2018	530.00
Delta Charter Service	4930		10/17/2017	Intersession buses: Tilden and Gill Tract Farm	2,226.00
Wells Fargo	DB101717		10/17/2017	DB101717 - Online pymt	1,931.05

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Payroll checks are not included on this register.

Vendor	Check Number	Void	Date	Description	Check Amount
Acer	4931		10/18/2017	PO# PO# 667; Keyboard W/Upper Case Assy W/ Touchpad	399.37
Alameda County Office of Education	4932		10/18/2017	Cust# 000210; 4 GB Ram, up to 200 GB Disk Storage	1,200.00
AT&T	4933		10/18/2017	Acct# 072 085 5436 436; Internet Server	485.73
Comcast	4934		10/18/2017	Acct: 8155 40 039 4380214; High-Speed Internet Svc	106.23
Copower	4935		10/18/2017	ID# 902360; Premium: November 2017 & Adjustments	2,290.43
Esther B. Clark School at CHC	4936		10/18/2017	Tuition, Transportation & MH Family/Grup/Invidual Therapy	11,696.60
Kaiser Foundatoin Health Plan	4937		10/18/2017	CustID: 000709549-0000; Billing# 681343504; Insurance Premium: November 2017 + Retroactive Dues	25,310.69
Office Depot	4938		10/18/2017	Acct# 16610744; Office Supplies	83.95
Ready Refresh	4939		10/18/2017	Acct# 0035832427; Office Supplies	87.81
Redtomatoes.Org	4940		10/18/2017	Svcs': Live Scan Fingerprinting, DOJ, Travel & Set up fees	149.00
RingCentral Inc.	4941		10/18/2017	Cust# 1184099019; Phone Svcs': 10/06 - 10/31/17	1,103.22
Sergio's Janitorial & Yard Services	4942		10/18/2017	Summer School Deep Cleaning 2017	15,000.00
Solacium New Haven, LLC	4943		10/18/2017	Cust# NH5980; Health & Nursing, Individual Counseling, Room & Education	18,217.00
STARLINE SUPPLY COMPANY	4944		10/18/2017	Cust# 0001249; Janitorial Supplies	606.03
Teachers on Reserve	4945		10/18/2017	Cust: EASTB0001; Substitute Svc: 09/29/17	2,407.81
BambooHR	DB101817		10/18/2017	DB101817; HR Tracking Software - Monthly Subscription	234.00
Solacium New Haven, LLC	4946		10/24/2017	Health & Nursing, Individual Counseling, Room & Education - Revised Invoice	16,662.00
Bloomerang	DB102417		10/24/2017	DB102417; Bloomerang	297.00
Golden Gate Academy	4947		10/25/2017	Monthly Rent: November 2017	14,391.00
PG&E	DB102617		10/26/2017	DB102617; PG&E	2,866.05
CTC	M1266		10/26/2017	M1266; Short Term Staffing Permit application: M Brown	100.00
CTC	M1267		10/26/2017	M1267; Short Term Staffing Permit application: M Fitts	100.00
ARC Oakland	4948		10/30/2017	Program Oversight, Classroom time & Admin Support: 09/15 - 10/14/17 Due: 10/15/17	455.00
Better Home Remodeling	4949		10/30/2017	Install sink & faucet in art room	400.00

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Payroll checks are not included on this register.

Vendor	Check Number	Void	Date	Description	Check Amount
				Bus Transportation Svcs: Gill Tract Farm	
Black Tie Transportation	4950		10/30/2017	Intersession - 10/26/17	866.26
Craig Bocks	4951		10/30/2017	Reimb: Live Scan	62.00
Foundation for Educational Administration	4952		10/30/2017	CACP 2017-18 Registration: D Krugman	1,000.00
Kim Frankel	4953		10/30/2017	Reimb: Game for Class	40.08
				Cust ID: 00-065570; Bidding For Good - Online	
FrontStream Holdings, LLC	4954		10/30/2017	Auction Fee & Proceeds	2,397.84
Tyler Levine-Hall	4955		10/30/2017	Reimb: Mileage & Toll	151.59
Oakland Unified School District	4956		10/30/2017	2017/18 Facility Use Fee - due: 10/25/17	31,393.02
Office Depot	4957		10/30/2017	Acct# 16610744; Office Supplies	414.45
Playworks Education Energized	4958		10/30/2017	Customer ID: CUST04205; Half Day POP on 10/24	160.00
Procopio	4959		10/30/2017	Professional Svcs through: Sept 30, 2017	5,274.50
Premier Agendas Inc	4960		10/30/2017	Overdue payment	287.31
Teachers on Reserve	4961		10/30/2017	Cust: EASTB0001; Substitute Svcs	2,471.82
The Oakland Zoo	4962		10/30/2017	Customer: 12235; Zoo visits	1,000.00
Hari Vasu-Devan	4963		10/30/2017	Reimb: Live Scan	59.00
				Acct# 30 050552 0001; Insurance Premium:	
Vision Service Plan - (CA)	4964		10/30/2017	November 2017	402.38
Waste Management of Alameda County	4965		10/30/2017	Cust# 00513-38904; Waste Svc: Sept 2017	258.36
Waste Management Of Alamaeda County	4966		10/30/2017	Cust# 14897-08907; Waste Svc: Sept 2017	699.79

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Payroll checks are not included on this register.



Credit Card Register

East Bay Innovation
Academy
October 2017

Grand Total 4,447.12

Credit Card	Vendor	Statement Date	Description	Transaction Amount
9515-2022	CampaignMonitor.com	10/24/2017	10/02 - CampaignMonitor.com	27.64
9515-2022	Amazon.com	10/24/2017	10/05 - Amazon.com	160.32
9515-2022	Amazon.com	10/24/2017	10/05 - Amazon.com	43.69
9515-2022	Amazon Mktplace Pmts	10/24/2017	10/06 - AMAZON MKTPLACE PMTS	56.22
9515-2022	Catsone.com	10/24/2017	10/08 - Catsone.com	297.00
9515-2022	Black Tie Transportation	10/24/2017	10/13 - Black Tie Transportation	533.00
9515-2022	Black Tie Transportation	10/24/2017	10/13 - Black Tie Transportation	443.50
9515-2022	Amazon.com	10/24/2017	10/15 - Amazon.com	70.90
9515-2022	Amazon.com	10/24/2017	10/17 - Amazon.com	326.42
9515-2022	AmazonPrime Membership	10/24/2017	10/17 - AmazonPrime Membership	108.16
9515-2022	Amazon Mktplace Pmts	10/24/2017	10/19 - Amazon Mktplace Pmts	78.50
9515-2022	Amazon.com	10/24/2017	10/23 - Amazon.com	236.40
9515-2022	Amazon.com	10/24/2017	10/23 - Amazon.com	761.75
9515-2022	Amazon Mktplace Pmts	10/24/2017	10/24 - Amazon Mktplace Pmts	25.76
9515-2030	Amazon Mktplace Pmts	10/24/2017	09/26 - Amazon Mktplace Pmts	195.96
9515-2030	Replica Digital Ink	10/24/2017	10/19 - Replica Digital Ink	1,012.92
9515-2030	Adobe *ID Creative	10/24/2017	10/19 - Adobe *ID Creative	19.99
9515-2030	Dropbox	10/24/2017	10/20 - Dropbox	9.99
9515-2030	Wells Fargo	10/24/2017	10/24 - Wells Fargo VISA CC (2030 - formerly 9609) - Over limit fee	39.00