



East Bay Innovation Academy

Board Meeting

Date and Time

Wednesday February 21, 2018 at 7:30 PM PST

Location

3400 Malcolm Avenue, Oakland, CA 94605

Agenda

	Purpose	Presenter	Time
I. Opening Items			7:30 PM
A. Record Attendance and Guests		Rochelle Benning	1 m
B. Call the Meeting to Order		Rochelle Benning	1 m
C. Adjourn Public Session	Vote	Rochelle Benning	1 m
II. Closed Session Pursuant to 54957			7:33 PM
A. Open Closed Session and Record Attendance	FYI	Rochelle Benning	1 m
B. Conference with Labor Negotiators	Discuss	Devin Krugman	20 m
Agency designated representatives: Devin Krugman; Chastin Pierman, Esq. Employee organization: ETA			
C. Consideration of Services for Student	Vote	Devin Krugman	10 m
Unbudgeted Special Education Services for inclusion in annual plan.			
D. Adjourn Closed Session	Vote	Rochelle Benning	1 m
III. Resume Open Session			8:05 PM
A. Record Attendance	FYI	Rochelle Benning	1 m
B. Report on Closed Session	FYI	Rochelle Benning	2 m
C. Public Comment	FYI	Rochelle Benning	15 m

IV. Governance 8:23 PM

- A.** Approve Minutes - January 2018 Board Meeting Approve Minutes Rochelle Benning 1 m
 Approve minutes for Board Meeting on January 17, 2018
- B.** Approve Minutes from February 11, 2018 Annual Board Retreat Approve Minutes Rochelle Benning 1 m
 Approve minutes for EBIA 2018 Annual Board Retreat on February 11, 2018
- C.** Consent Agenda Vote Rochelle Benning 2 m

V. Academic Excellence 8:27 PM

- A.** Winter MAP Testing Results Discuss Devin Krugman 15 m
- B.** HS Course Approval - WASC, A-G and AP Discuss Devin Krugman 10 m
- C.** College Readiness Program Discuss Devin Krugman 10 m
- D.** 2018 - 2019 Staffing Update Discuss Devin Krugman 5 m
- E.** 2018-2019 Student Recruitment Update Discuss Michelle Cho 5 m

VI. Finance and Development 9:12 PM

- A.** Year to Date Finance Update Vote Michelle Cho 15 m
 YTD update and approval of 18-19 2nd interim report
- B.** 2017-2018 EBIA Development Update Discuss Laurie Jacobson Jones 30 m
 - Update on the progress of the Development committee
- C.** Auditor Selection Vote Michelle Cho 5 m

VII. Other Business 10:02 PM

- A.** Key Activities and Events FYI Rochelle Benning 2 m
 - **Feb. 20th - Feb. 27th Winter Intercession** - Students have received assignments via email.
 - **Intercession showcase, Tuesday, February 27th from 2:30 - 3:30 PM at both campuses!**
 - **Feb. 21st PAC meeting - All parents are invited to join the PAC at lower school, 6:30 - 8 pm, to plan parent mixers and Springfest!**
 - **Feb. 28th PSAT Day** - All 9th and 10th graders will sit for the PSAT on Feb. 28th from 9am - 12pm.
 - **Mar. 1st-2nd PLP Days**
 - **Mar. 21st Upper School Course Registration Night** - this event for current EBIA 8th - 10th grade students, we will review our course catalogue for the 2018-2019 school year. The information night will cover the registration process, prerequisites for applicable courses and a Q&A session.
- B.** Public Comment FYI Rochelle Benning 10 m

VIII. Closing Items

**10:14
PM**

A. Adjourn Meeting

Vote

Rochelle
Benning

1 m

Cover Sheet

Approve Minutes - January 2018 Board Meeting

Section: IV. Governance
Item: A. Approve Minutes - January 2018 Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on January 17, 2018



East Bay Innovation Academy

Minutes

Board Meeting

Date and Time

Wednesday January 17, 2018 at 8:00 PM

Location

3400 Malcolm Avenue, Oakland, CA 94605

Directors Present

Julia Gitis, Kate Doyle, Kelly Garcia, Laurie Jacobson Jones, Rochelle Benning, Saamra Mekuria-Grillo, Tom Pryor

Directors Absent

Gary Borden, Ken Berrick

Guests Present

Devin Krugman, Michelle Cho

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 Jan 17, 2018 @ 8:08 PM at 3400 Malcolm Avenue, Oakland, CA 94605.

C. Approve Minutes

Laurie Jacobson Jones made a motion to approve minutes from the Board Meeting on 11-15-17.

Kelly Garcia seconded the motion.

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

D. Public Comment

II. Academic Excellence

A. Academic Excellence

Devin provided an update on February intersession, the Winter Student Survey, and College & Career Readiness. See board slides for details.

B. 2018 - 2019 Staffing Plans and Recruitment Launch

Devin provided an update on staffing for the 2018-2019 schoolyear. Positions are posted and interviews are underway.

C. 2018-2019 Student Recruitment Update

Michelle provided a recruitment update for the 2018-2019 schoolyear. We are in a healthy position, with 80 more applications at this point this year than we did last year.

III. Finance and Development

A. December 2017 Finance Update

Michelle provided the finance update. Expenses are outpacing Revenue and there is a gap to break-even in 2017-2018. See board slides for details.

B. 2017-2018 EBIA Development Discussion

Michelle provided the Development update. After the last board meeting, two working groups were created to focus on grants and a spring fundraising event. Several board members are involved with these working groups.

IV. Facility

A. Facility Update

Shelley provided a facility update. We've been negotiating a long-term lease with OUSD. Our Prop 39 application was accepted by OUSD and we expect an offer by February 1. Good news- EBIA has been included in the list of "financially sound" applicant schools for Prop 51.

V. Governance

A. Consent Agenda

Julia Gitis made a motion to approve the consent agenda.
Kelly Garcia seconded the motion.
The board **VOTED** unanimously to approve the motion.

B. Proposed New Board Member

Shelley proposed adding Anne Campbell Washington to the board. Her bio is in the meeting agenda.
Laurie Jacobson Jones made a motion to add Anne Campbell Washington to the board.
Tom Pryor seconded the motion.
The board **VOTED** unanimously to approve the motion.

VI. Board Business Matters

A. Board Retreat

Shelley reviewed the agenda for the Board Retreat on Sunday Feb 11. See Board Agenda for details.

VII. Other Business

A. Key Activities and Events in November

Shelley reviewed the Key Activities and Events in November- see meeting agenda for more details.

B. Public Comment

VIII. Closing Items

A. Adjourn Meeting

Laurie Jacobson Jones made a motion to adjourn the meeting.

Tom Pryor 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 9:46 PM.

Respectfully Submitted,
Julia Gitis

Cover Sheet

Approve Minutes from February 11, 2018 Annual Board Retreat

Section: IV. Governance
Item: B. Approve Minutes from February 11, 2018 Annual Board Retreat
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for EBIA 2018 Annual Board Retreat on February 11, 2018



East Bay Innovation Academy

Minutes

EBIA 2018 Annual Board Retreat

Date and Time

Sunday February 11, 2018 at 9:00 AM

Location

3400 Malcolm Avenue, Oakland CA 94605

Directors Present

Gary Borden, Kate Doyle, Kelly Garcia, Ken Berrick, Laurie Jacobson Jones, Rochelle Benning, Saamra Mekuria-Grillo

Directors Absent

Tom Pryor

Guests Present

Devin Krugman, Michelle Cho

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 Sunday Feb 11, 2018 @ 9:14 AM at 3400 Malcolm Avenue, Oakland CA 94605.

C. Public Comment

no members of the public chose to attend this open meeting.

II. Key Activities for 2017 - 2018

A. Charter Renewal for Fall 2018

Reviewed EBIA Charter Petition Elements 1, 2, and 3.
Reviewed the first draft of the 5 year finance plan

B. EBIA Facilities

Discussed current and mid term facility options

C. Development Activities

Reviewed various development opportunities - through giving drives, grants and fundraising events.

D. Top 3 to 4 EBIA Board Priorities

- move facilities plan forward in relation to immediate facilities needs and plan to build and develop a new high school facility
- improve financial posture through development and fundraising
- charter renewal process
- what will happen in the next five to ten years look like - what does future of the program look like?
- evaluate board composition and structure

III. Break - Lunch

A. Break for Lunch

lunch was held.

IV. Governance

A. Executive Performance Review

- review and discussion of performance review materials

B. EBIA Board Evolution and Board Composition

postponed.

C. Role of EBIA Board Member

broad discussion held - additional work will happen to design a recommendation for review for the board.

D. Board Committees

topic will be revisited

V. Closing Items

A. Public Comment

no members of the public chose to attend this open public meeting.

B. Adjourn Meeting

Saamra Mekuria-Grillo 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 4:00 PM.

Respectfully Submitted,
Rochelle Benning

Cover Sheet

Consent Agenda

Section: IV. Governance
Item: C. Consent Agenda
Purpose: Vote

Submitted by:

Related Material:

2017_School_Accountability_Report_Card_(CDE)_East_Bay_Innovation_Academy_20180201.pdf
EBIA - January 2018 Check and CC Register.pdf
EBIA_Charter Alt Form - 2nd Int 2017-18 for board.pdf
EBIA_Edcoe Participation Agreement 2018.02.pdf

East Bay Innovation Academy

School Accountability Report Card

Reported Using Data from the 2016-17 School Year

Published During 2017-18

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2017-18)

School Contact Information	
School Name	East Bay Innovation Academy
Street	3400 Malcolm Ave.
City, State, Zip	Oakland, CA 94605
Phone Number	5105779557
Principal	Devin Krugman
E-mail Address	dkrugman@eastbayia.org
Web Site	www.eastbayia.org
CDS Code	01-61259-0129932

District Contact Information	
District Name	East Bay Innovation Academy
Phone Number	5105779557
Superintendent	Devin Krugman
E-mail Address	info@eastbayia.org
Web Site	www.eastbayia.org

School Description and Mission Statement (School Year 2017-18)

Our Mission: To prepare a diverse group of students to be successful in college and to be thoughtful, engaged citizens who are leaders and innovators in a 21st century global world.

Our Vision: EBIA is rethinking how schools are run and structured, so that they better reflect the needs of a 21st century world. Most schools have not changed their structure, organization, facilities or instruction in over 50 years. While schools have not changed, our world has, leaving many of our schools, even the “best” ones, behind. EBIA offers a powerful option for Oakland families and educators to build a diverse school that addresses the needs of the 21st century and beyond.

Student Enrollment by Grade Level (School Year 2016-17)

Grade Level	Number of Students
Grade 6	117
Grade 7	116
Grade 8	129
Grade 9	57
Total Enrollment	419

Student Enrollment by Group (School Year 2016-17)

Student Group	Percent of Total Enrollment
Black or African American	16.2
American Indian or Alaska Native	0
Asian	4.3
Filipino	2.1
Hispanic or Latino	29.8
Native Hawaiian or Pacific Islander	0.2
White	30.8
Two or More Races	16.5
Socioeconomically Disadvantaged	21.5
English Learners	6
Students with Disabilities	8.4
Foster Youth	0

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2015-16	2016-17	2017-18	2017-18
With Full Credential			16	
Without Full Credential			3	
Teaching Outside Subject Area of Competence (with full credential)			2	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2015-16	2016-17	2017-18
Misassignments of Teachers of English Learners			
Total Teacher Misassignments *			
Vacant Teacher Positions			1

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2017-18)

Year and month in which data were collected: January 2018

As a blended learning school, all EBIA students have access to a Chromebook laptop throughout their day. Through this laptop they are able to access instructional materials on such platforms as Google Classroom, ThinkThroughMath, Achieve 3000, DuoLingo, ThinkCERCA and more. EBIA uses these instructional programs in place of traditional textbooks.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	N/A		
Mathematics	N/A		
Science	N/A		
History-Social Science	N/A		
Foreign Language	N/A		
Health	N/A		
Visual and Performing Arts	N/A		

School Facility Conditions and Planned Improvements (Most Recent Year)

Ongoing monitoring/repair at district facility. Upper campus facility is outdated and in need of deferred maintenance; restrooms were updated in 17-18.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report:				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer				
Interior: Interior Surfaces				
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation				
Electrical: Electrical				
Restrooms/Fountains: Restrooms, Sinks/Fountains				
Safety: Fire Safety, Hazardous Materials				
Structural: Structural Damage, Roofs				
External: Playground/School Grounds, Windows/ Doors/Gates/Fences				

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students
Grades Three through Eight and Grade Eleven**

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
English Language Arts/Literacy (grades 3-8 and 11)	64	58	33	35	48	48
Mathematics (grades 3-8 and 11)	51	48	27	28	36	37

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

**CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2016-17)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	355	353	99.44	58.07
Male	208	208	100	51.44
Female	147	145	98.64	67.59
Black or African American	52	52	100	34.62
Asian	16	16	100	56.25
Filipino	--	--	--	--
Hispanic or Latino	101	100	99.01	41
Native Hawaiian or Pacific Islander	--	--	--	--
White	115	115	100	80.87
Two or More Races	63	62	98.41	64.52
Socioeconomically Disadvantaged	81	80	98.77	36.25
English Learners	46	45	97.83	15.56
Students with Disabilities	41	41	100	26.83

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2016-17)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	355	351	98.87	48
Male	208	207	99.52	43.69
Female	147	144	97.96	54.17
Black or African American	52	50	96.15	30
Asian	16	16	100	43.75
Filipino	--	--	--	--
Hispanic or Latino	101	100	99.01	28.28
Native Hawaiian or Pacific Islander	--	--	--	--
White	115	115	100	73.04
Two or More Races	63	62	98.41	51.61
Socioeconomically Disadvantaged	81	78	96.3	24.68
English Learners	46	45	97.83	11.11
Students with Disabilities	41	41	100	17.07

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percent of Students Scoring at Proficient or Advanced					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Science (grades 5, 8, and 10)		62		39		54

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The 2016-17 data are not available. The California Department of Education is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The new California Science Test (CAST) was piloted in spring 2017. The CST and CMA for Science will no longer be administered.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2016-17)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
7	11.2	21.6	63.8

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement (School Year 2017-18)

In order to support active family involvement in our school, EBIA maintains an EBIA Families website - www.ebiafamilies.org. This website provides an overview of our school program, information on upcoming school events and activities, as well as ways for families to become involved in the school (attending coffee with admin, volunteering in the classroom, etc.).

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Suspensions	5.0	0.9	3.4	4.1	4.1	4.1	3.8	3.7	3.6
Expulsions	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1

School Safety Plan (School Year 2017-18)

Current plan was updated in October 2017 and reviewed by the board and staff in November 2017.

East Bay Innovation Academy has a Comprehensive School Safety Plan that covers the school's policies and expectations regarding the practices that maintain the security and safety of the physical campus, student body, and staff. The plan covers campus safety and security including visitor and adult supervision policies, emergency preparedness and response by disaster type. The plan also addresses student discipline and abuse/harassment prevention.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Federal Intervention Program (School Year 2017-18)

Indicator	School	District
Program Improvement Status	Not in PI	In PI
First Year of Program Improvement		2004-2005
Year in Program Improvement*		Year 3
Number of Schools Currently in Program Improvement	N/A	84
Percent of Schools Currently in Program Improvement	N/A	75.7

Note: Cells with N/A values do not require data.

Average Class Size and Class Size Distribution (Secondary)

Subject	2014-15			2015-16			2016-17				
	Avg. Class Size	Number of Classrooms		Avg. Class Size	Number of Classrooms		Avg. Class Size	Number of Classrooms			
		1-22	23-32		33+	1-22		23-32	33+	1-22	23-32
English				29		5	3	32	4	4	4
Mathematics											
Science				29		5	3	25	7	5	4
Social Science				29		5	3	24	8	4	4

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2016-17)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor		
Counselor (Social/Behavioral or Career Development)	1	N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)		N/A
Psychologist	1	N/A
Social Worker		N/A
Nurse		N/A
Speech/Language/Hearing Specialist	1	N/A
Resource Specialist	3	N/A
Other		N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2015-16)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$2,749	\$356	\$2,393	\$58,460
District	N/A	N/A		\$62,935
Percent Difference: School Site and District	N/A	N/A		-7.4
State	N/A	N/A	\$6,574	\$79,228
Percent Difference: School Site and State	N/A	N/A	-93.3	-30.2

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2016-17)

Special Education services, academic support/tutoring services

Teacher and Administrative Salaries (Fiscal Year 2015-16)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$46,258	\$47,808
Mid-Range Teacher Salary	\$63,694	\$73,555
Highest Teacher Salary	\$83,162	\$95,850
Average Principal Salary (Elementary)	\$107,457	\$120,448
Average Principal Salary (Middle)	\$109,728	\$125,592
Average Principal Salary (High)	\$126,332	\$138,175
Superintendent Salary	\$288,400	\$264,457
Percent of Budget for Teacher Salaries	30%	35%
Percent of Budget for Administrative Salaries	10%	5%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Across the schoolyear, EBIA's teachers receive up to 23 days of professional development, in addition to individual and team coaching and evaluation. Teachers have two full weeks of professional development before the start of the schoolyear, one full week at the end of our first trimester in October, another full week at the end of our second trimester in February, and another full day at the end of the schoolyear. During these professional development sessions, our administrative team onboards staff to our instructional model, reviews student performance and growth data, sets school priorities and trains teachers in new techniques related to school culture and climate and instructional practice.

Further, in an effort to create a professional culture that supports unit member growth, EBIA implements a consistent evaluation process to advance the improvement of the professional skills of all teachers and thereby, advancing improvement of the quality of education for all students of EBIA. EBIA's expectation is that teachers will set goals that connect classroom teaching strategies and student learning, with an emphasis on continued improvement of instructional practice. The purpose of the Personalized Educator Plan (PEP) is the support continuous improvement and innovation of the instructional program at EBIA. EBIA encourages teachers to reflect on their classroom practice, set realistic goals for the year and collaborate with colleagues and administrators to design engaging and challenging activities for students. Teachers are supported in this process through thrice yearly formal observations, biweekly coaching meetings with their supervisors and weekly team (grade and department) meetings.

Check Register



East Bay Innovation Academy
January 2018

Grand Total 183,884.65

Vendor	Check Number	Void	Date	Description	Check Amount
Teach Speech	5069		1/2/2018	Teach Speech Hours: November 2017	6,649.88
Amina Assefa	5070		1/2/2018	Emergency Management Consulting	250.00
Michelle Cho	5071		1/2/2018	Reimb: PD for Ops	87.40
EdTec	5072		1/2/2018	Monthly Services: December 2017	7,000.00
Esther B. Clark School at CHC	5073		1/2/2018	Tuition, Transportation & MH Family/Grup/Invidual Therapy	12,327.28
Nicole Neumiller	5074		1/2/2018	Reimb: New Years Gifts - Support Staff	61.34
Office Depot	5075		1/2/2018	Acct# 16610744; Office Supplies	435.49
Ready Refresh	5076		1/2/2018	Acct# 0035832427; Office Supplies	51.87
Solacium New Haven, LLC	5077		1/2/2018	Cust# NH5980; Health & Nursing, Individual Counseling, Room & Education	16,074.00
Swing Education	5078		1/2/2018	Substitute Svc 12/11 - 12/15/17	800.00
Teachers on Reserve	5079		1/2/2018	Cust: EASTB0001; Substitute Svc: 12/01/17	879.47
Lansine Toure	5080		1/2/2018	Reimb: Mileage - IEP Mtg & ELPAC Training (175 mi)	93.63
Waste Management Of Alameda County	5081		1/2/2018	Cust# 14897-08907; Waste Svc: Dec 2017	1,652.93
Lillian Wood	5082		1/2/2018	Svc: Feb '17 Intersession Instruction	301.00
Charter Safe	DB010318		1/3/2018	DB010318; CA Charter School JPA	5,352.00
PG&E	5083		1/5/2018	Account No: 4052865603-2; Due date: 01/10/18	2,661.71
Comcast	5084		1/10/2018	Account: 930911022; Ethernet Svc	2,580.00
Copower	5085		1/16/2018	ID# 902360; Premium: February 2018	2,444.99
Kaiser Foundation Health Plan	5086		1/16/2018	CustID: 000709549-0000; Billing# 681343504; Insurance Premium: February 2018 + Retroactive Dues + Past Due	40,853.56
Marlin Business Bank	5087		1/16/2018	Acct# 1480401; Contract# 401-1480401-001/002; Contract Payment: Cres Cor Cook n Hold Oven & Insurance Fee + Late Fee	543.17
Ready Refresh	5088		1/16/2018	Acct# 0035832427; Office Supplies	9.94
Ready Refresh	5089		1/16/2018	Acct# 0035832435; Office Supplies	21.92
Revolution Foods, Inc.	5090		1/16/2018	Cust# C001339; Food Service: Nov 2017	5,035.30
Vision Service Plan - (CA)	5091		1/16/2018	Acct# 30 050552 0001; Insurance Premium: January 2018	402.38
Janisse Watts	5092		1/16/2018	Reimb: Quest Cooking	34.78
Wells Fargo	DB011618		1/16/2018	DB011618 - Online pymt, acct 2030	2,707.27

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check. Payroll checks are not included on this register.

Vendor	Check Number	Void	Date	Description	Check Amount
Wells Fargo	DB011618A		1/16/2018	DB011618A; online pymt - acct 2022	594.00
BART Group Sales	M1271		1/16/2018	M1271; BART tickets for field trip to Exploratorium - will be refunded by DonorsChoose	568.71
Amina Assefa	5093		1/22/2018	Emergency Management Consulting	250.00
BambooHR	5094		1/22/2018	Professional Monthly Plan: 01/16 - 02/15/18	260.00
CFI	5095		1/22/2018	HP Laserjet Pro Toners /Cartridge	917.70
Kim Frankel	5096		1/22/2018	Reimb: Gnger Bread House Competition	77.80
Ella-Pauline Franklin	5097		1/22/2018	Reimb: Livescan EBIA	57.00
S.T.A.R Academy - Haynes Family of Programs	5098		1/22/2018	Specialized Academic Instruction & Transition Services	920.00
Neyborly - Poet's Corner	5099		1/22/2018	Event Final Payment for 12/15	215.77
PG&E	5100		1/22/2018	Acct#4052865603-2; Gas & Elec Svcs: 11/22/17 - 01/08/18	2,800.27
Sergio's Janitorial & Yard Services	5101		1/22/2018	School Cleaning: 10/30 - 12/01/17	7,725.00
Solacium New Haven, LLC	5102		1/22/2018	Cust# NH5980; Health & Nursing, Individual Counseling, Room & Education	14,912.00
Swing Education	5103		1/22/2018	Substitute Svcs: 12/20 - 12/22/17	600.00
Teachers on Reserve	5104		1/22/2018	Cust: EASTB0001; Substitute Svc: 12/15/17	983.29
The Law Office of Swati	5105		1/22/2018	Intersession Site Lead	1,903.25
Bloomerang	DB012318		1/23/2018	DB012318; Bloomerang	297.00
Golden Gate Academy	5106		1/25/2018	Monthly Rent: February 2018	14,391.00
Teach Speech	5107		1/26/2018	Teach Speech Hours: December 2017	4,469.50
AT&T	5108		1/26/2018	BAN# 9391062435; Monthly Svc : 11/13 - 12/12/17	1,562.64
EBMUD	5109		1/26/2018	Acct# 49867400001; Water, Waste Water Charges & Sewer Svcs: 10/26 - 12/29/17	3,985.72
Law Offices of Young, Minney & Corr, LLP	5110		1/26/2018	Professional Svcs through 12/31/17	2,970.17
Lesleigh Franklin, PhD	5111		1/26/2018	Psychological/Assessments w/ Academic Testing: December '17	6,363.63
Nicole Neumiller	5112		1/26/2018	Reimb: Paint Markers for Posters	57.65
Panorama Education	5113		1/26/2018	Platform License Fee & Project Mgmt - Due by: 01/26/18	4,375.00
Sarah V Partridge	5114		1/26/2018	Reimb: Live Scan for Fingerprinting	64.00
RingCentral Inc.	5115		1/26/2018	Cust# 1184099019; Phone Svcs': 01/01 - 01/31/18	1,103.62
Jillian Rubin	5116		1/26/2018	Reimb: Livescan-A1 Photo and Video Lab	52.00
Teachers on Reserve	5117		1/26/2018	Cust: EASTB0003; Substitute Svc: 12/08/17	2,071.62
OUSD Buildings & Grounds	5118		1/29/2018	One new key for room at Marshall campus	25.00

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check. Payroll checks are not included on this register.



Credit Card Register

East Bay Innovation
Academy
January 2018

Grand Total 2,169.13

Credit Card	Vendor	Statement Date	Description	Transaction Amount
			01/08 - Monthly subscription to candidate management software	
9515-2022	Catsone.com	1/23/2018		297.00
9515-2030	IKEA	1/23/2018	12/27 - IKEA; Curtains and hardware	182.22
9515-2030	The Home Depot	1/23/2018	12/29 - The Home Depot; Locks	30.48
9515-2030	Indeed	1/23/2018	01/01 - Indeed; Advertising Dec 2017	6.29
9515-2030	DoorDash	1/23/2018	01/05 - DoorDash; Lunch for Ops staff over holiday	74.10
9515-2030	Wal-Mart	1/23/2018	01/06 - Wal-Mart; Curtains	54.55
9515-2030	Dropbox	1/23/2018	01/08 - Dropbox; Devin's subscription	9.99
			01/10 - Black Tie Transportation; Deposit for bus rental 2/23/18	
9515-2030	Black Tie Transportation	1/23/2018		444.00
9515-2030	Amazon.com	1/23/2018	01/11 - Amazon.com; kleenex	42.60
9515-2030	Amazon.com	1/23/2018	01/11 - Amazon.com; paper towels	24.28
9515-2030	Amazon.com	1/23/2018	01/11 - Amazon.com; white out	6.30
			01/11 - Amazon Mktplace Pmts; wipes, pencils, band aids	
9515-2030	Amazon Mktplace Pmts	1/23/2018		74.70
9515-2030	Amazon.com	1/23/2018	01/12 - Amazon.com; dish soap, hand sanitizer	123.20
			01/13 - Amazon Mktplace Pmts; plastic cups and utensils	
9515-2030	Amazon Mktplace Pmts	1/23/2018		22.98
9515-2030	Amazon Mktplace Pmts	1/23/2018	01/18 - Amazon Mktplace Pmts; shower curtain	10.91
9515-2030	Paypal *Formaltalk	1/23/2018	01/19 - Paypal *Formaltalk; translation	149.00
			01/19 - Amazon Mktplace Pmts; push pins, sharpies	
9515-2030	Amazon Mktplace Pmts	1/23/2018		16.79
			01/19 - Amazon Mktplace Pmts; white board supplies, clock, pens	
9515-2030	Amazon Mktplace Pmts	1/23/2018		34.45
9515-2030	Paypal *Formaltalk	1/23/2018	01/22 - Paypal *Formaltalk; translation	230.00
9515-2030	Walmart.com	1/23/2018	01/22 - Walmart.com; curtains	335.29

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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 SECOND 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 SECOND 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 Second 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
 Second 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	1st Interim Budget			Actuals thru 1/31			2nd 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		4,331,136.02	1,189,885.06	5,521,021.08	2,311,596.95	689,696.14	3,001,293.09	4,205,028.35	1,265,389.34	5,470,417.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		575,543.53	(574,692.36)	851.17	(260,467.44)	(430,080.73)	(690,548.17)	546,042.29	(541,700.14)	4,342.15
D. OTHER FINANCING SOURCES / USES										
1. Other Sources										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)										
	8980-8999	(574,692.36)	574,692.36	-	(430,080.73)	430,080.73	-	(541,700.14)	541,700.14	-
4. TOTAL OTHER FINANCING SOURCES / USES										
		(574,692.36)	574,692.36	-	(430,080.73)	430,080.73	-	(541,700.14)	541,700.14	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		851.17	(0.00)	851.17	(690,548.17)	-	(690,548.17)	4,342.15	(0.00)	4,342.15
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			-	(33,443.43)		(33,443.43)	(33,443.43)		(33,443.43)
c. Adjusted Beginning Balance		497,956.43	-	497,956.43	464,513.00	-	464,513.00	464,513.00	-	464,513.00
2. Ending Fund Balance, June 30 (E + F.1.c.)										
		498,807.60	(0.00)	498,807.60	(226,035.17)	-	(226,035.17)	468,855.15	(0.00)	468,855.15
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			-		-	-	(0.00)		(0.00)
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	165,630.63		165,630.63			-	164,112.53		164,112.53
Unassigned/Unappropriated Amount	9790	333,176.97	(0.00)	333,176.97	(226,035.17)	-	(226,035.17)	304,742.62	-	304,742.62

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,669,168.64	1,204,745.00	2,544,181.03	(124,987.61)	-4.68%
Education Protection Account State Aid - Current Year	8012	94,316.00	40,651.00	94,122.00	(194.00)	-0.21%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,076,617.14	500,263.00	1,210,418.33	133,801.19	12.43%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,840,101.78	1,745,659.00	3,848,721.37	8,619.58	0.22%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	32,865.00	20,196.00	32,865.00	-	0.00%
Special Education - Federal	8181, 8182	250,422.88	11,529.00	91,984.58	(158,438.30)	-63.27%
Child Nutrition - Federal	8220	16,232.00	7,884.96	16,232.00	-	0.00%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		299,519.88	39,609.96	141,081.58	(158,438.30)	-52.90%
3. Other State Revenues						
Special Education - State	StateRevSE	313,672.12	181,156.00	466,331.84	152,659.72	48.67%
All Other State Revenues	StateRevAO	289,180.56	97,188.44	282,423.34	(6,757.22)	-2.34%
Total, Other State Revenues		602,852.68	278,344.44	748,755.18	145,902.50	24.20%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	779,397.91	247,131.52	736,201.71	(43,196.20)	-5.54%
Total, Local Revenues		779,397.91	247,131.52	736,201.71	(43,196.20)	-5.54%
5. TOTAL REVENUES						
		5,521,872.25	2,310,744.92	5,474,759.83	(47,112.42)	-0.85%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,744,644.48	955,753.16	1,695,696.47	(48,948.00)	-2.81%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	429,407.00	244,683.57	412,328.21	(17,078.79)	-3.98%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,174,051.48	1,200,436.73	2,108,024.69	(66,026.79)	-3.04%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	191,538.33	112,119.34	215,754.97	24,216.64	12.64%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	185,533.33	94,428.16	185,533.33	-	0.00%
Clerical and Office Salaries	2400	182,930.00	102,334.04	171,666.36	(11,263.64)	-6.16%
Other Non-certificated Salaries	2900	74,120.00	38,075.72	74,120.00	-	0.00%
Total, Non-certificated Salaries		634,121.67	346,957.26	647,074.67	12,953.00	2.04%
3. Employee Benefits						
STRS	3101-3102	302,792.05	164,703.01	302,535.00	(257.04)	-0.08%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	85,091.45	48,692.69	81,155.75	(3,935.70)	-4.63%
Health and Welfare Benefits	3401-3402	226,840.00	142,859.57	215,498.00	(11,342.00)	-5.00%
Unemployment Insurance	3501-3502	20,892.41	14,828.53	21,751.88	859.47	4.11%
Workers' Compensation Insurance	3601-3602	33,698.08	18,164.93	33,061.19	(636.89)	-1.89%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		669,313.98	389,248.73	654,001.82	(15,312.17)	-2.29%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	11,604.76	3,499.15	11,577.22	(27.54)	-0.24%
Books and Other Reference Materials	4200	2,337.37	1,175.93	2,239.98	(97.39)	-4.17%
Materials and Supplies	4300	85,903.89	64,890.57	80,836.37	(5,067.52)	-5.90%
Noncapitalized Equipment	4400	102,225.95	73,725.45	87,110.18	(15,115.77)	-14.79%
Food	4700	41,014.00	32,087.44	59,933.00	18,919.00	46.13%
Total, Books and Supplies		243,085.98	175,378.54	241,696.76	(1,389.22)	-0.57%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	2,434.77	1,000.90	2,333.32	(101.45)	-4.17%
Dues and Memberships	5300	6,172.02	6,384.66	7,672.02	1,500.00	24.30%
Insurance	5400	32,629.25	24,208.99	32,563.20	(66.05)	-0.20%
Operations and Housekeeping Services	5500	218,793.00	83,186.05	176,793.00	(42,000.00)	-19.20%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	319,794.43	170,070.02	322,853.43	3,059.00	0.96%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,192,734.50	579,219.40	1,234,514.79	41,780.28	3.50%
Communications	5900	27,890.00	25,201.81	42,890.00	15,000.00	53.78%
Total, Services and Other Operating Expenditures		1,800,447.97	889,271.83	1,819,619.75	19,171.78	1.06%
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		5,521,021.08	3,001,293.09	5,470,417.69	(50,603.39)	-0.92%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		851.17	(690,548.17)	4,342.15	3,490.97	410.14%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim 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)		851.17	(690,548.17)	4,342.15	3,490.97	410.14%
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 to Beginning Balance	9793, 9795	-	(33,443.43)	(33,443.43)	(33,443.43)	New
c. Adjusted Beginning Balance		497,956.43	464,513.00	464,513.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		498,807.60	(226,035.17)	468,855.15		
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	-	-	(0.00)	(0.00)	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	165,630.63	-	164,112.53	(1,518.10)	-0.92%
Unassigned/Unappropriated Amount	9790	333,176.97	(226,035.17)	304,742.62	(28,434.35)	-8.53%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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 Revenue Sources						
State Aid - Current Year	8011	2,544,181.03	0.00	2,544,181.03	3,240,646.43	4,062,717.73
Education Protection Account State Aid - Current Year	8012	94,122.00	0.00	94,122.00	110,240.00	129,720.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,210,418.33	0.00	1,210,418.33	1,417,697.42	1,668,212.17
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		3,848,721.37	0.00	3,848,721.37	4,768,583.85	5,860,649.90
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	32,865.00	32,865.00	20,700.00	25,174.00
Special Education - Federal	8181, 8182	0.00	91,984.58	91,984.58	81,825.88	93,604.90
Child Nutrition - Federal	8220	0.00	16,232.00	16,232.00		
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	141,081.58	141,081.58	102,525.88	118,778.90
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	466,331.84	466,331.84	476,610.61	536,166.94
All Other State Revenues	StateRevAO	166,147.56	116,275.78	282,423.34	290,156.54	316,339.56
Total, Other State Revenues		166,147.56	582,607.62	748,755.18	766,767.15	852,506.50
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	736,201.71	0.00	736,201.71	670,496.53	559,955.35
Total, Local Revenues		736,201.71	0.00	736,201.71	670,496.53	559,955.35
5. TOTAL REVENUES						
		4,751,070.64	723,689.20	5,474,759.83	6,308,373.41	7,391,890.65
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,503,965.19	191,731.29	1,695,696.47	2,205,013.97	2,635,026.19
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	337,503.71	74,824.50	412,328.21	415,777.32	510,650.64
Other Certificated Salaries	1900	0.00	0.00	0.00	85,000.00	87,550.00
Total, Certificated Salaries		1,841,468.90	266,555.79	2,108,024.69	2,705,791.29	3,233,226.83
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	84,436.33	131,318.64	215,754.97	199,833.76	205,828.77
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	219,187.50	225,971.88
Clerical and Office Salaries	2400	171,666.36	0.00	171,666.36	200,524.90	212,570.12
Other Non-certificated Salaries	2900	74,120.00	0.00	74,120.00	18,900.00	19,467.00
Total, Non-certificated Salaries		515,756.03	131,318.64	647,074.67	638,446.16	663,837.77

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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	255,662.50	46,872.50	302,535.00	440,502.82	586,184.02
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	68,582.08	12,573.66	81,155.75	88,467.10	98,099.38
Health and Welfare Benefits	3401-3402	182,110.36	33,387.64	215,498.00	278,162.55	343,623.47
Unemployment Insurance	3501-3502	18,381.80	3,370.07	21,751.88	24,080.00	25,886.00
Workers' Compensation Insurance	3601-3602	27,938.94	5,122.25	33,061.19	40,130.85	46,764.78
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	29,987.25	31,178.98
Total, Employee Benefits		552,675.68	101,326.13	654,001.82	901,330.58	1,131,736.63
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	11,577.22	0.00	11,577.22	11,680.00	14,076.00
Books and Other Reference Materials	4200	2,239.98	0.00	2,239.98	2,880.81	3,445.06
Materials and Supplies	4300	80,824.49	11.88	80,836.37	96,944.00	116,830.80
Noncapitalized Equipment	4400	87,027.62	82.56	87,110.18	161,400.00	132,888.00
Food	4700	40,754.35	19,178.65	59,933.00	1,020.00	1,040.40
Total, Books and Supplies		222,423.67	19,273.09	241,696.76	273,924.81	268,280.26
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	2,247.72	85.60	2,333.32	3,000.85	3,588.60
Dues and Memberships	5300	7,672.02	0.00	7,672.02	9,025.46	9,205.97
Insurance	5400	32,563.20	0.00	32,563.20	40,502.54	48,811.11
Operations and Housekeeping Services	5500	176,793.00	0.00	176,793.00	192,881.97	226,739.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	148,523.00	174,330.43	322,853.43	518,282.99	562,519.20
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	662,015.13	572,499.66	1,234,514.79	986,996.89	1,053,311.95
Communications	5900	42,890.00	0.00	42,890.00	37,560.60	38,311.81
Total, Services and Other Operating Expenditures		1,072,704.06	746,915.69	1,819,619.75	1,788,251.31	1,942,488.26
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		4,205,028.35	1,265,389.34	5,470,417.69	6,307,744.15	7,239,569.74
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		546,042.29	(541,700.14)	4,342.15	629.26	152,320.91

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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	(541,700.14)	541,700.14	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(541,700.14)	541,700.14	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		4,342.15	(0.00)	4,342.15	629.26	152,320.91
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	497,956.43	0.00	497,956.43	468,855.15	469,484.41
b. Adjustments to Beginning Balance	9793, 9795	(33,443.43)	0.00	(33,443.43)		
c. Adjusted Beginning Balance		464,513.00	0.00	464,513.00	468,855.15	469,484.41
2. Ending Fund Balance, June 30 (E + F.1.c.)		468,855.15	(0.00)	468,855.15	469,484.41	621,805.32
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)	(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	164,112.53	0.00	164,112.53	189,232.32	217,187.09
Unassigned/Unappropriated Amount	9790	304,742.62	0.00	304,742.62	280,252.08	404,618.23

AGREEMENT FOR PARTICIPATION
EL DORADO CHARTER SELPA

This Agreement for Participation ("Agreement") is entered into by and between the El Dorado Charter SELPA ("SELPA"), the El Dorado County Office of Education ("EDCOE"), and East Bay Innovation Academy ("LEA"), a California public charter school, collectively referred to as the "Parties."

RECITALS

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education;

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f);

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies;

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation ("Agreement");

WHEREAS, EDCOE is designated in the local plan as the "responsible local agency" for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan;

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance;
2. Integrity – adherence to moral and ethical principles in all aspects of the work;
3. Fairness – impartial and just treatment of all stakeholders;
4. Partnership – collaborative decision making and accountability;
5. Knowledge – understanding of charter school law and practice; and
6. Transparency- access to the information, decisions, and actions of the organization;

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs.

NOW, THEREFORE, IT IS HEREBY AGREED between the parties hereto as follows:

1. SHARED COMMITMENTS

- 1.1. Resource Allocation. Parties shall demonstrate commitment to the promises set forth in this Agreement by allocating appropriate resources.
- 1.2. Standard of Conduct. Parties, at all times, shall conduct themselves in such a manner as to act in the best interests of all other SELPA members. LEA shall not engage in any

activity or enterprise which would tend to injure or expose the SELPA or any of its members to any significant risk of harm or injury of any kind.

- 1.3. **Compliance.** All parties to this agreement shall identify and comply with applicable laws, regulations, policies, procedures and generally accepted standards. Each party will address any identified compliance gaps in a responsible and timely fashion.
- 1.4. **Continual Improvement.** Parties are expected to continually improve by setting performance objectives, executing plans and taking necessary corrective actions for deficiencies identified by any and all internal and/or external assessments.
- 1.5. **Accuracy of Business Records.** Parties shall ensure that any and all financial books and records conform to generally accepted accounting principles and state reporting requirements. Records must be accurate in all material respects. Records must be legible, transparent, and reflect actual transactions and payments and be open to inspection by the other party upon a reasonable request.
- 1.6. **Accuracy of Student Records.** Parties shall ensure that any and all student records conform to prescribed formats. Records must be legible, transparent, reflect actual transactions and payments, and be accurate in all material respects. Records must be open to inspection and review by other parties with legitimate educational interest upon a request.
- 1.7. **Documentation.** Parties shall maintain documentation necessary to demonstrate compliance with this Agreement and compliance with applicable state and federal statutes and regulations.
- 1.8. **Local and Allocation Plans.** Parties agree to the provisions of the Local and Allocation Plans as updated and approved by the CEO Council.
- 1.9. **Provision of Free and Appropriate Public Education.** The LEA is solely responsible for the provision of special education programs and services to eligible students enrolled in the LEA. The Parties understand and agree that the SELPA or EDCOE shall have no responsibility for the operation of any direct educational program service of any kind, that the SELPA has no duty or authority to provide FAPE to individual students, and that the SELPA has no duty or authority to make decisions regarding the educational programming of students enrolled in the LEA.

2. LEA RESPONSIBILITIES

- 2.1 **Programs and Services.** The LEA is solely and exclusive responsible for the following mandated activities in order to operate its special education programs and services for students enrolled in the LEA. As such, the LEA shall:
 - 2.1.1. Select, employ, compensate, and determine the duties of, or establish appropriate contracts for the provision of, special education teachers, instructional aides, and other personnel as required to conduct the program specified in the Local Plan, and in compliance with state and federal mandates.
 - 2.1.2. Conduct and/or contract those programs operated by the LEA in conformance with the Local Plan and the state and federal mandates.
 - 2.1.3. Organize and administer the activities of the IEP teams, including the selection of the LEA staff and who will serve as members of the IEP team in conformance with Education Code Section 56341 and in compliance with the Local Plan.

- 2.1.4. Develop and implement program objectives and the evaluation of the program effectiveness.
 - 2.1.5. Communicate with the parents and/or legal guardians of students in conformance with laws, regulations and the provisions of the Local Plan.
 - 2.1.6. Provide for the documentation and reporting of assessment procedures used for the placement of individuals and the security thereof.
 - 2.1.7. Provide for the continuous review of placements and the assessment procedures employed to insure their effectiveness and applicability, and insure the continued implementation and compliance with eligibility criteria.
 - 2.1.8. Provide for the integration of students with disabilities into the general education school programs and provide for evaluating the results of such integration according to specifications of the Local Plan.
 - 2.1.9. Conduct the review of individual placements requested by the parents and/or legal guardians of the student in accordance with the Local Plan.
 - 2.1.10. Prepare and submit all required reports, including reports on student enrollment, program expenditures, and program evaluation.
- 2.2. **Fiscal Responsibilities.** Receive and expend special education funding in accordance with the Charter SELPA Allocation Plan.
- 2.3. **Restricted Funds.** As a condition of membership and participation in the SELPA, LEA warrants and represents that at no time during the term of this Agreement and LEA's membership and participation in the SELPA shall the LEA, directly or indirectly, provide special education funding for the benefit of a for-profit entity. All funding provided through the Charter SELPA shall be treated as a restricted funding source to be expended only for special education or special education services. Nothing contained herein shall be interpreted as prohibiting any LEA from expending funds to contract with a state-certified nonpublic agency/school for the benefit of children served, in accordance with the approved master contract and individual services agreements as provided for in federal and state law.
- 2.4. **Audit Report.** Annually provide the SELPA with the LEA's annual, independent financial audit report, on or before December 20th each year, unless an extension has been granted by the State Controller's Office, in which case an extension will be granted to the charter as well. LEA further agrees to provide SELPA copies of any and all State Controller's Office communications regarding audit report corrective actions and a corrected audit report, if applicable. Should an LEA be the subject of an investigation by any federal, state, or local agency, including but not limited to the Fiscal Crisis Management and Assistance Team ("FCMAT") arising out of or related to allegations of fiscal mismanagement, failure to meet generally accepted accounting principles, or any violation of a provision of law, the LEA shall immediately notify SELPA and provide the SELPA with a copy of any written correspondence related thereto.
- 2.5. **Membership Responsibilities.** Adhere to governance structure within SELPA Local Plan and Policies including designating appropriate representatives to serve on required councils and committees; ensure appropriate LEA representatives attend and participate in SELPA governance meetings as set forth in the Local Plan, Policies and Procedures.
- 2.6. **Management Decisions.** Consistent with this Agreement, LEA shall have full and exclusive authority and responsibility for classifying employment positions within their

LEA. The managerial prerogatives of any participating LEA member shall not be infringed upon by any other participating LEA member except upon mutual consent of an affected LEA member(s), or unless as otherwise set forth. LEA shall not undertake to independently act on behalf of the SELPA or any of its members without express written authorization of the SELPA.

- 2.7. **Participation.** Ensure appropriate LEA representatives attend and participate in SELPA governance meetings and committees as set forth in the Local Plan, Policies and Procedures.
- 2.8. **Reporting Requirements.** Submit all required federal, state and SELPA reports and data requests in the prescribed format and at the specified due date. Upon written request by the SELPA, LEA shall provide any requested information, documents, writings, or information of any sort without delay, except as otherwise prohibited by law.
- 2.9. **Indemnification and Hold Harmless.** To the fullest extent allowed by law, LEA agrees to defend, indemnify, and hold harmless the SELPA and its individual other members, EDCOE, the EI Dorado County Superintendent of Schools, and each of their respective directors, officers, agents, employees, and volunteers (the Indemnified Parties), from any claim or demand, damages, losses or expenses (including, without limitation, reasonable attorney fees) that arise in any manner from an actual or alleged failure by LEA to fulfill one or more of the LEA member's obligations except to the extent that such suit arises from the SELPA, EDCOE, or the EI Dorado County Superintendent of Schools' negligence.

3. SELPA DUTIES AND RESPONSIBILITIES

- 3.1 **Services.** In order to accomplish the goals set forth in the Local Plan, SELPA shall provide the following services and activities for the LEA:
 - 3.1.1. Receive, compile, and submit required enrollment reports and compute all special education apportionments; receive data from LEA to compile and submit budgets for the programs and monitor the fiscal aspects of the program conducted, and receive the special education apportionments as authorized by applicable law.
 - 3.1.2. Maintain SELPA policies and procedures for referring and placing individuals with exceptional needs who are enrolled in the LEA, including the methods and procedures for communication with the parents and/or guardians of the students according to SELPA Local Plan, Policies and Procedures.
 - 3.1.3. Coordinate the organization and maintenance of the Special Education Community Advisory Committee ("CAC") to coordinate the implementation of the Local Plan and provide for the attendance of designated members of the SELPA's staff at all regularly scheduled CAC meetings as required by law.
 - 3.1.4. Coordinate community resources with those provided by LEA and SELPA, including providing such contractual agreements as may be required.
 - 3.1.5. Coordinate state Quality Assurance Process.
 - 3.1.6. Provide alternative dispute resolution supports and services.
 - 3.1.7. Develop interagency referral and placement procedures.
 - 3.1.8. Provide regular personnel development training sessions for LEA staff responsible for administering or delivering special education programs and services.

- 3.1.9. Provide the method and forms to enable the LEA to report to the SELPA on student enrollment and program expenditures. Establish and maintain a pupil information system.
- 3.1.10. Provide reasonable and appropriate technical assistance and information to the LEA upon request from LEA administration, including but not limited to:
 1. Evidenced Based Practices;
 2. Program Development and Improvement;
 3. Individual cases;
 4. State complaints;
 5. Requests for due process mediation and hearing; and
 6. Appropriate programs and services for specific pupils.
- 3.1.11. Perform other services reasonable and necessary to the administration and coordination of the Local Plan.
- 3.2. **Governance.** Organize and maintain the governance structure of the Local Plan including various committees and councils to monitor the operations of the SELPA and make recommendations for necessary revisions, including, but not limited to, the Local Plan, Allocation Plan and Policies.
- 3.3. **Data Reporting.** Establish and maintain methods, timelines and forms to submit required federal, state and SELPA reports.
- 3.4. **Public Meetings.** Schedule public meetings for purposes of governance activities and adopting the Annual Service Plan and Budget Plan.
- 3.5. **Fiscal Responsibilities.** Receive, distribute, and oversee the expenditure of special education funds in accordance with federal and state regulations and the SELPA Allocation Plan.
- 3.6. **Indemnification and Hold Harmless.** The SELPA shall be held harmless and indemnify EDCOE and the El Dorado County Superintendent of Schools for any costs of any kind or nature arising out of or related to this agreement other than as specifically contemplated herein, except to the extent that such cost arises from EDCOE and the El Dorado County Superintendent of Schools' negligence.
- 4. EDCOE DUTIES AND RESPONSIBILITIES**
 - 4.1. The Parties understand that EDCOE is designated in the Local Plan as the "responsible local agency" for the SELPA. EDCOE shall receive and distribute state and federal special education funds pursuant to the Allocation Plan, provide administrative support, and coordinate implementation of the Local Plan in accordance with state and federal law.
 - 4.2. EDCOE shall not be responsible for any LEA or SELPA obligations or duties of any kind or nature except as explicitly set forth in this agreement.
- 5. TERMINATION OF THIS AGREEMENT AND PARTICIPATION IN SELPA**
 - 5.1. LEA may terminate this Agreement and participation in the SELPA in its sole discretion at the end of the fiscal year next occurring after having provided prior written notice to the SELPA, as follows:

- 5.1.1. Prior initial written notice of intended termination to the SELPA at least twelve (12) months and one (1) day in advance of date of termination; and
 - 5.1.2. Final written notice of termination to the SELPA no more than six (6) months after the LEA's initial notice of intended termination.
- 5.2. The SELPA may initiate and complete termination of this Agreement and LEA's participation in the SELPA in its sole discretion in accordance with the process and standards in SELPA Policies. The SELPA will provide prior written notice to the LEA at least twelve (12) months as follows:
 - 5.2.1. Prior initial written notice of intended termination to the LEA at least twelve (12) months and one (1) day in advance of date of termination, and
 - 5.2.2. Final written notice of termination to the LEA no more than six (6) months after the SELPA's initial notice of intended termination.
- 5.3. Specifically the timeline and process above does not preclude the SELPA from initiating and completing the termination process in less than 12 months or by June 30 of the year immediately preceding the summary termination, if the member demonstrates:
 - 5.3.1. Egregious disregard of state and federal requirements to provide services to students; and/or
 - 5.3.2. Demonstrated systemic and material issues that would cause the SELPA to make a finding of "going concern" based on leadership, programmatic and/or fiscal solvency that would cause SELPA to reasonably believe the SELPA may be harmed by the continued membership of the LEA.

The standards and timeline as determined by the SELPA shall, at a minimum, provide the LEA a reasonable opportunity for prior written notice and an opportunity to be heard by the Membership Appeals Committee.

6. DISPUTE RESOLUTION

Should a dispute arise relating to the responsibility for service provision, governance activities, the distribution of funding, if a party believes that an action taken by the CEO Council will create an undue hardship, or that the action taken exceeds the authority granted to the CEO Council within the Local Plan and/or state or federal statute, the aggrieved party may request a review of the action with the appropriate governing body or CDE as appropriate.

7. MUTUAL REPRESENTATIONS

- 7.1. Authority and Capacity. The Parties have the authority and capacity to enter into this agreement.
- 7.2. Full Disclosure. All information heretofore furnished by the Parties for purposes of or in connection with this Agreement or any transaction contemplated hereby or thereby is true and accurate in all material respects on the date as of which such information is stated.
- 7.3. No Conflicts. Neither party is under any restriction or obligation that may affect the performance of its obligations under this agreement.
- 7.4. Enforceability. This Agreement constitutes a legal, valid, and binding obligation, enforceable against the Parties according to its terms.

8. RESERVATION OF RIGHTS

The Parties hereto agree that nothing contained in this Agreement or otherwise shall be deemed to have waived or modified any of their rights or remedies under the law.

This agreement is entered into for the 2018-19 year and, absent a new agreement or termination, continues each year thereafter.

Executed on this _____ day of _____, 20_____.

In accordance with SELPA policy, East Bay Innovation Academy,
[INSERT Charter LEA Name]

certifies that this agreement has been approved by the appropriate local board(s).

LEA

Date

Signature of CEO of Charter LEA

[PRINT CEO Name, Title]

EL DORADO COUNTY OFFICE OF EDUCATION

Date

Ed Manansala, Ed.D., Superintendent
El Dorado County Office of Education

Date

David M. Toston, Associate Superintendent
SELPA Programs
El Dorado County Office of Education

Cover Sheet

Winter MAP Testing Results

Section: V. Academic Excellence
Item: A. Winter MAP Testing Results
Purpose: Discuss
Submitted by:
Related Material: February 2018 - Academic Excellence.pptx



EAST BAY
INNOVATION
ACADEMY

Academic Excellence

EBIA Team Updates, February 2018

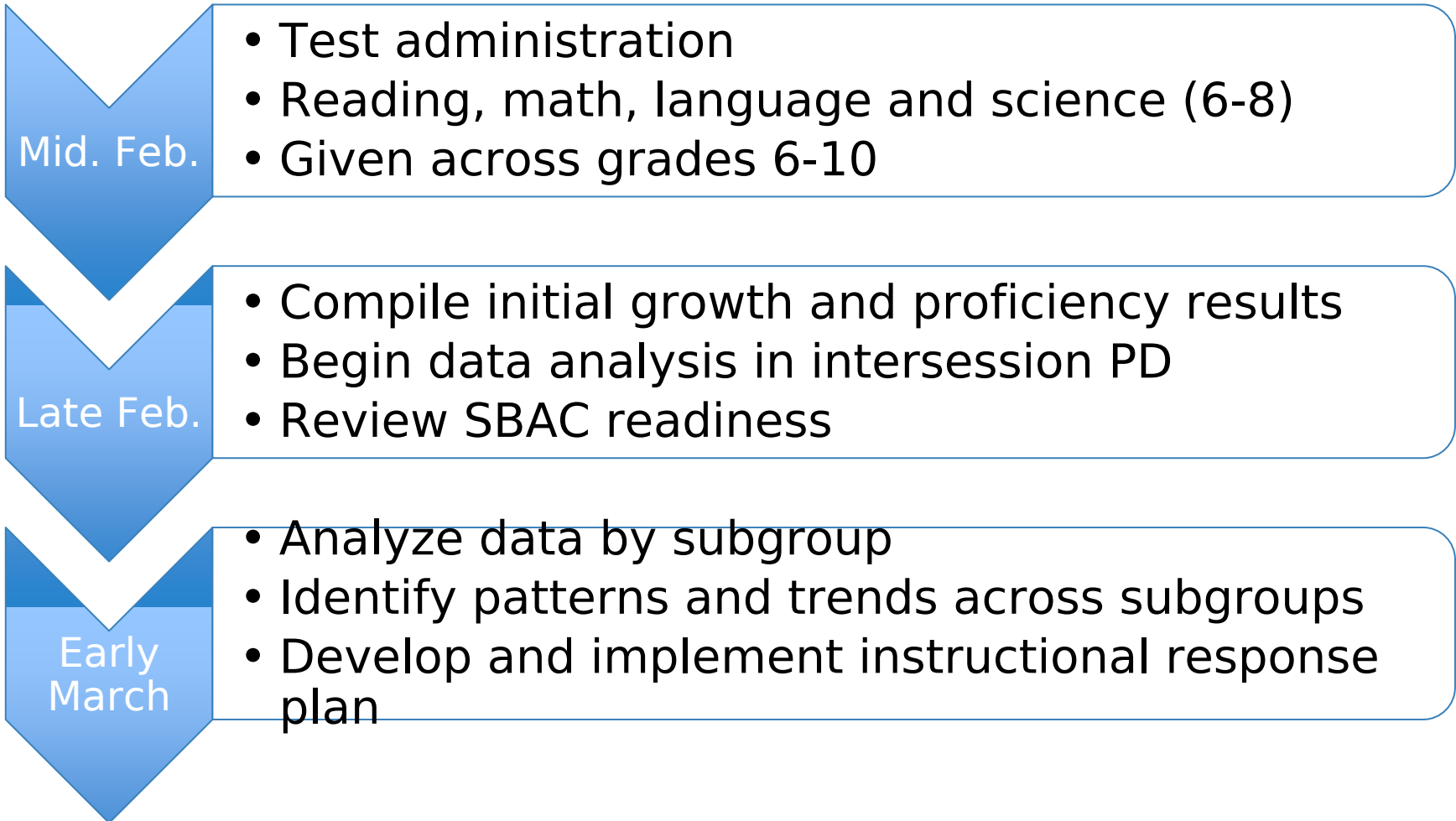


EAST BAY
INNOVATION
ACADEMY

Winter MAP Testing Results

Winter MAP Testing Results

Analysis Trajectory



Winter MAP Testing Results

Proficiency – Current Testing

Grade Level	Fall Math	Winter Math	Fall Reading	Winter Reading
6th	24%	32%	40%	54%
7th	18%	32%	43%	50%
8th	34%	36%	51%	61%
9th	29%	39%	52%	49%
10th	21%	23%	41%	36%

Winter MAP Testing Results

Growth

	Subject	ALL Fall	ALL Winter	Growth	Diff. From Norm
6 th Grade	Math	215.7	219.4	3.4	-1.0
	Reading	210.5	217.6	7.4	4.2
	Language	210.4	213.3	2.9	-0.3
	Science	205.3	209.1	4.1	1.3
7 th Grade	Math	221.0	226.8	5.1	1.6
	Reading	216.3	220.7	4.0	1.5
	Language	214.9	217.8	2.4	-0.1
	Science	211.9	214.3	2.5	0.2
8 th Grade	Math	229.1	234.0	4.9	2.0
	Reading	221.5	226.7	4.8	2.9
	Language	218.8	221.6	2.8	0.9
	Science	214.5	217.5	2.8	0.8
9 th Grade	Math	230.2	236.0	3.4	1.4
	Reading	222.9	224.5	0.5	-0.6
	Language	220.6	220.0	-0.2	-1.6
	Science	NA	NA	NA	NA
10 th Grade	Math	227.3	231.2	4.9	3.4
	Reading	223.9	223.3	-0.5	-1.1
	Language	220.5	219.3	-3.1	-3.9
	Science	NA	NA	NA	NA



EAST BAY
INNOVATION
ACADEMY

High School Course Approval

HS Course Approval

WASC

Current Status

- Initial report submitted in Fall of 2016
- Initial candidacy granted for grades 6-10 through June of 2020

Next Steps

- Submission of 1st year candidacy report in June
- Submission of grade addition in summer for SY. 18.19
- Begin formalize self study team and plan for final report

HS Course Approval

College Readiness:

A-G

Approved	Pending Retroactive Approval	Submitting for SY 17.18
<ul style="list-style-type: none"> English I Advanced Studies E.S. Environmental Science Heritage Spanish I Spanish I 	<ul style="list-style-type: none"> Advanced Studies H.G. Human Geography Algebra I Geometry Computer Science I Computer Science II 	<ul style="list-style-type: none"> Algebra II Spanish II Computer Science III Visual Arts I English II Biology

A

- Current Course Approval: AP World History
- Status Update: Materials ordering for May test administration

Cover Sheet

HS Course Approval - WASC, A-G and AP

Section: V. Academic Excellence
Item: B. HS Course Approval - WASC, A-G and AP
Purpose: Discuss
Submitted by:
Related Material: February 2018 - Academic Excellence.pptx



EAST BAY
INNOVATION
ACADEMY

Academic Excellence

EBIA Team Updates, February 2018

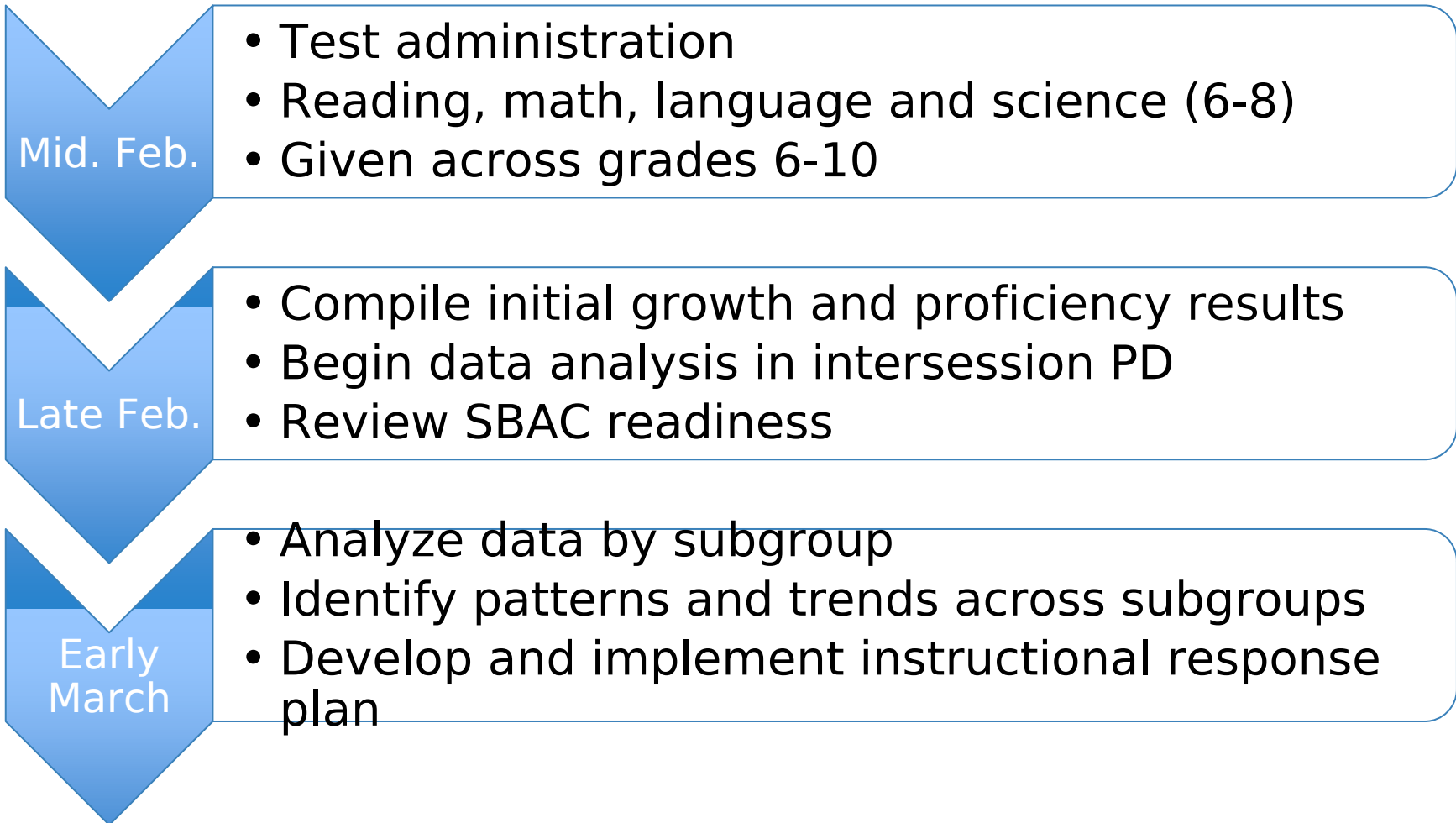


EAST BAY
INNOVATION
ACADEMY

Winter MAP Testing Results

Winter MAP Testing Results

Analysis Trajectory



Winter MAP Testing Results

Proficiency – Current Testing

Grade Level	Fall Math	Winter Math	Fall Reading	Winter Reading
6th	24%	32%	40%	54%
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Winter MAP Testing Results

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	Subject	ALL Fall	ALL Winter	Growth	Diff. From Norm
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8 th Grade	Math	229.1	234.0	4.9	2.0
	Reading	221.5	226.7	4.8	2.9
	Language	218.8	221.6	2.8	0.9
	Science	214.5	217.5	2.8	0.8
9 th Grade	Math	230.2	236.0	3.4	1.4
	Reading	222.9	224.5	0.5	-0.6
	Language	220.6	220.0	-0.2	-1.6
	Science	NA	NA	NA	NA
10 th Grade	Math	227.3	231.2	4.9	3.4
	Reading	223.9	223.3	-0.5	-1.1
	Language	220.5	219.3	-3.1	-3.9
	Science	NA	NA	NA	NA



EAST BAY
INNOVATION
ACADEMY

High School Course Approval

HS Course Approval

WASC

Current Status

- Initial report submitted in Fall of 2016
- Initial candidacy granted for grades 6-10 through June of 2020

Next Steps

- Submission of 1st year candidacy report in June
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- Begin formalize self study team and plan for final report

HS Course Approval

College Readiness:

A-G

Approved	Pending Retroactive Approval	Submitting for SY 17.18
<ul style="list-style-type: none"> English I Advanced Studies E.S. Environmental Science Heritage Spanish I Spanish I 	<ul style="list-style-type: none"> Advanced Studies H.G. Human Geography Algebra I Geometry Computer Science I Computer Science II 	<ul style="list-style-type: none"> Algebra II Spanish II Computer Science III Visual Arts I English II Biology

A

- Current Course Approval: AP World History
- Status Update: Materials ordering for May test administration

Cover Sheet

Year to Date Finance Update

Section: VI. Finance and Development
Item: A. Year to Date Finance Update
Purpose: Vote
Submitted by:
Related Material: EBIA-17-18 JAN Financials-2018.02.16-mc CF.pdf
EBIA-17-18 JAN Financials-2018.02.16-mc YTD.pdf

East Bay Innovation Academy

Monthly Cash Forecast
As of January close

	2017/18												Forecast	AP/AR
	Actual & Projected													
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected		
Beginning Cash	399,540	387,492	215,785	275,562	174,378	131,435	134,763	178,358	187,221	247,533	266,500	382,472		
Revenue														
LCFF Entitlement	-	166,586	368,789	330,427	273,869	273,869	332,119	252,704	441,424	338,866	338,866	338,866	3,848,721	392,337
Federal Income	-	-	2,227	8,217	1,941	5,796	21,429	4,743	27,811	9,839	11,526	14,717	141,082	32,836
Other State Income	10,026	9,925	18,091	17,879	17,990	82,347	122,086	50,482	26,556	74,651	110,889	26,556	748,755	181,278
Local Revenues	0	10,892	43,086	(504)	72,854	807	37	3,459	3,460	3,460	27,942	3,460	168,952	-
Fundraising and Grants	1,101	16,496	7,152	26,327	34,743	26,672	7,467	204,593	20,424	20,424	20,424	20,424	567,250	161,000
Total Revenue	11,128	203,899	439,345	382,346	401,397	389,491	483,139	515,982	519,675	447,240	509,646	404,022	5,474,760	767,450
Expenses														
Compensation & Benefits	108,763	298,002	326,531	300,654	302,260	287,420	313,013	320,378	293,942	293,148	299,294	265,697	3,409,101	-
Books & Supplies	60,408	56,713	10,994	3,988	21,372	6,442	15,461	13,887	13,108	13,108	13,108	13,108	241,697	-
Services & Other Operating Expenses	66,157	95,251	90,721	189,023	175,132	103,914	169,073	190,898	168,834	130,204	97,791	188,673	1,819,620	153,949
Capital Outlay	-	12,175	1,236	(13,411)	267	-	(267)	-	-	-	-	-	-	-
Total Expenses	235,328	462,142	429,482	480,254	499,031	397,777	497,280	525,163	475,883	436,459	410,193	467,477	5,470,418	153,949
Operating Cash Inflow (Outflow)	(224,200)	(258,242)	9,863	(97,908)	(97,633)	(8,285)	(14,142)	(9,181)	43,792	10,781	99,453	(63,455)	4,342	613,502
Revenues - Prior Year Accruals	329,290	99,493	686	17,501	-	-	38,901	1,525	-	-	-	-	-	-
Expenses - Prior Year Accruals	(838)	(0)	-	(1,882)	(31,563)	-	(31,778)	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(88,497)	(25,579)	37,397	(19,010)	82,920	8,451	47,317	-	-	-	-	-	-	-
Summerholdback for Teachers	(73,542)	12,622	11,832	8,448	11,666	11,494	11,630	16,520	16,520	16,520	16,520	16,520	-	-
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	(8,333)	(8,333)	(8,333)	(8,333)	-	-	(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	131,435	134,763	178,358	187,221	247,533	266,500	382,472	335,537		

East Bay Innovation Academy

Budget vs. Actuals
As of January close

	Actual			Budget vs. Actual				Budget					
	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Revised Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
SUMMARY													
Revenue													
LCFF Entitlement	273,869	273,869	332,119	1,745,659	1,710,770	34,889	3,840,102	3,848,721	3,848,721	-	8,620	2,103,062	45%
Federal Revenue	1,941	5,796	21,429	39,610	24,549	15,061	299,520	141,082	141,082	-	(158,438)	101,472	28%
Other State Revenues	17,990	82,347	122,086	278,344	255,652	22,693	602,853	742,042	748,755	6,713	145,903	470,411	37%
Local Revenues	72,854	807	37	127,172	23,059	104,113	166,498	168,952	168,952	-	2,454	41,780	75%
Fundraising and Grants	34,743	26,672	7,467	119,959	126,450	(6,491)	612,900	417,250	567,250	150,000	(45,650)	447,291	21%
Total Revenue	401,397	389,491	483,139	2,310,745	2,140,479	170,266	5,521,872	5,318,047	5,474,760	156,713	(47,112)	3,164,015	42%
Expenses													
Compensation and Benefits	302,260	287,420	313,013	1,936,643	1,987,319	50,676	3,477,487	3,449,789	3,409,101	40,688	68,386	1,472,458	57%
Books and Supplies	21,372	6,442	15,461	175,379	190,566	15,188	243,086	241,697	241,697	-	1,389	66,318	73%
Services and Other Operating Expenditures	175,132	103,914	169,073	889,272	976,279	87,007	1,800,448	1,795,816	1,819,620	(23,804)	(19,172)	930,348	49%
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	498,764	397,777	497,547	3,001,293	3,154,164	152,871	5,521,021	5,487,302	5,470,418	16,884	50,603	2,469,125	55%
Operating Income	(97,367)	(8,285)	(14,409)	(690,548)	(1,013,685)	323,137	851	(169,255)	4,342	173,597	3,491	694,890	
Fund Balance													
Beginning Balance (Unaudited)	(72,531)	(169,898)	(178,183)	497,956	497,956		459,820	497,956	497,956				
Audit Adjustment				(33,445)	(33,445)		-	(33,445)	(33,445)				
Beginning Balance (Audited)				464,512	464,512		459,820	464,512	464,512				
Operating Income	(97,367)	(8,285)	(14,409)	(690,548)	(1,013,685)		851	(169,255)	4,342				
Ending Fund Balance	(169,898)	(178,183)	(192,592)	(226,037)	(549,173)		460,671	295,257	468,854				
Capital Outlay	267	-	(267)	-	-		-	-	-				

East Bay Innovation Academy

Budget vs. Actuals
As of January close

Detail	Actual			Budget vs. Actual			Budget						
	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Revised Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
Enrollment Breakdown	M4	M5	M6										
6		122	122	121			124	123	123	-	(1)		
7		118	117	119			121	121	121	-	-		
8		119	119	119			119	119	119	-	-		
9		78	78	77			78	78	78	-	-		
10		47	47	47			52	52	52	-	-		
Enrollment Summary							-	-	-	-	-		
4-6		122	122	121			124	123	123	-	(1)		
7-8		237	236	238			240	240	240	-	-		
9-12		125	125	124			130	130	130	-	-		
Total Enrolled		484	483	483			494	493	493	-	(1)		
ADA %													
4-6		97.9%	96.1%	97.1%			97%	97%	97%				
7-8		98.2%	97.0%	97.3%			96%	96%	96%				
9-12		92.4%	91.5%	92.6%			93%	93%	93%				
Average		96.6%	95.3%	96.0%			95%	95%	95%				
ADA													
4-6		119.5	117.3	118.3			120.3	119.3	119.3				
7-8		235.3	229.8	231.3			230.4	230.4	230.4				
9-12		117.0	114.4	115.1			120.9	120.9	120.9				
Total ADA		471.8	461.5	464.7			471.6	470.6	470.6				
Demographic Information		477.47											
Prior Year													
ADA (P-2)							404	404	404				
CALPADS Enrollment (for unduplicated % calc)							419	419	419				
# Unduplicated Count (CALPADS)							94	94	94				
# Free & Reduced Lunch (FRL) (CALPADS)							58	58	58				
# ELL (CALPADS)							21	21	21				
Current Year							-	-	-				
CALPADS Enrollment (for unduplicated % calc)							494	497	497				
# Unduplicated Count (CALPADS)							103	131	131				
# Free & Reduced Lunch (FRL) (CALPADS)							68	69	69				
# ELL (CALPADS)							25	25	25				
New Students							75	74	74				

East Bay Innovation Academy

Budget vs. Actuals
As of January close

		Actual			Budget vs. Actual			Budget						
		Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Revised Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE														
LCFF Entitlement														
8011	Charter Schools LCFF - State Aid	199,624	199,624	237,549	1,204,745	1,163,022	41,723	2,669,169	2,680,197	2,544,181	(136,016)	(124,988)	1,339,436	47%
8012	Education Protection Account Entitlement	-	-	20,325	40,651	40,651	-	94,316	94,122	94,122	-	(194)	53,471	43%
8096	Charter Schools in Lieu of Property Taxes	74,245	74,245	74,245	500,263	507,097	(6,834)	1,076,617	1,074,403	1,210,418	136,016	133,801	710,155	41%
SUBTOTAL - LCFF Entitlement		273,869	273,869	332,119	1,745,659	1,710,770	34,889	3,840,102	3,848,721	3,848,721	(0)	8,620	2,103,062	45%
8100 Federal Revenue														
8181	Special Education - Entitlement	-	-	-	-	-	-	52,375	52,375	52,375	-	-	52,375	0%
8182	Special Education Reimbursement	-	5,796	5,733	11,529	-	11,529	198,048	39,610	39,610	-	(158,438)	28,081	29%
8220	Child Nutrition Programs	1,941	-	3,717	7,885	8,116	(231)	16,232	16,232	16,232	-	-	8,347	49%
8291	Title I	-	-	10,382	17,001	13,237	3,764	26,474	26,474	26,474	-	-	9,473	64%
8292	Title II	-	-	1,597	3,195	3,196	(1)	6,391	6,391	6,391	-	-	3,196	50%
SUBTOTAL - Federal Income		1,941	5,796	21,429	39,610	24,549	15,061	299,520	141,082	141,082	-	(158,438)	101,472	28%
8300 Other State Revenues														
8319	Other State Apportionments - Prior Years	-	-	-	6,904	96	6,809	191	191	6,904	6,713	6,713	-	100%
8381	Special Education - Entitlement (State)	17,864	17,864	17,864	109,170	93,286	15,884	242,392	241,894	241,894	-	(499)	132,724	45%
8382	Special Education Reimbursement (State)	-	36,463	35,523	71,986	-	71,986	71,280	224,438	224,438	-	153,158	152,452	32%
8520	Child Nutrition - State	126	-	245	523.45	800	(277)	2,001	2,947	2,947	-	946	2,423	18%
8545	School Facilities Apportionments	-	-	38,326	38,326	64,249	(25,923)	128,498	113,329	113,329	-	(15,169)	75,003	34%
8550	Mandated Cost Reimbursements	-	28,020	-	28,020	69,362	(41,342)	69,362	67,945	67,945	-	(1,417)	39,925	41%
8560	State Lottery Revenue	-	-	23,415	23,415	-	23,415	89,129	91,298	91,298	-	2,170	67,884	26%
8590	All Other State Revenue	-	-	-	-	27,859	(27,859)	-	-	-	-	-	-	-
SUBTOTAL - Other State Income		17,990	82,347	122,086	278,344	255,652	22,693	602,853	742,042	748,755	6,713	145,903	470,411	37%
8600 Other Local Revenue														
8634	Food Service Sales	1,076	807	-	5,442	4,001	1,441	8,003	13,787	13,787	-	5,784	8,344	39%
8660	Interest	0	0	0	1	1	0	1	1	1	-	-	0.31	76%
8690	Other Local Revenue	760	-	37	837	2,470	(1,633)	14,820	9,790	9,790	-	(5,030)	8,952.96	9%
8699	All Other Local Revenue	-	-	-	8,692	4,346	4,346	8,692	8,692	8,692	-	-	-	100%
8701	Oakland Measure N	71,018	-	-	112,200	-	112,200	110,500	112,200	112,200	-	1,700	-	100%
8703	Oakland Measure G1	-	-	-	-	12,241	(12,241)	24,482	24,482	24,482	-	-	24,482	0%
8999	Uncategorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenues		72,854	807	37	127,172	23,059	104,113	166,498	168,952	168,952	-	2,454	41,780	75%
8800 Donations/Fundraising														
8801	Donations - Parents	29,827	4,457	6,864	70,998	86,450	(15,452)	172,900	123,250	123,250	-	(49,650)	52,252	58%
8802	Donations - Private	4,917	22,215	578	48,831	15,000	33,831	390,000	244,000	394,000	150,000	4,000	345,169	12%
8803	Fundraising	-	-	25	131	25,000	(24,869)	50,000	50,000	50,000	-	-	49,869	0%
SUBTOTAL - Fundraising and Grants		34,743	26,672	7,467	119,959	126,450	(6,491)	612,900	417,250	567,250	150,000	(45,650)	447,291	21%
TOTAL REVENUE		401,397	389,491	483,139	2,310,745	2,140,479	170,266	5,521,872	5,318,047	5,474,760	156,713	(47,112)	3,164,015	42%

East Bay Innovation Academy

Budget vs. Actuals
As of January close

	Actual			Budget vs. Actual			Budget							
	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Revised Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent	
EXPENSES														
Compensation & Benefits														
1000	Certificated Salaries													
1100	-	-	-	-	-	-	-	-	-	-	-	-	-	
1100	Teachers Salaries	143,652	144,848	135,210	853,654	871,845	18,191	1,538,352	1,482,339	1,463,700	18,639	74,652	610,046	58%
1103	Teacher - Substitute Pay	106	621	353	1,441	3,992	2,551	10,645	5,988	5,988	-	4,657	4,547	24%
1111	Teacher - Bonus	-	-	-	-	-	-	28,998	28,998	28,998	-	-	28,998	0%
1148	Teacher - Special Ed	12,607	12,607	16,809	100,659	96,782	(3,877)	153,450	183,811	183,811	-	(30,361)	83,153	55%
1150	Teacher - Summer School	-	-	-	-	13,200	13,200	13,200	13,200	13,200	-	-	13,200	0%
1300	Certificated Supervisor & Administrator Salaries	14,308	12,058	11,158	89,675	91,854	2,179	159,100	145,355	145,355	-	13,745	55,680	62%
1311	Cert Admin - DESEL, Curr. Instr.	21,501	21,501	21,501	155,009	150,506	(4,503)	258,010	254,677	254,677	-	3,333	99,668	61%
1322	Cert Admin - Bonus	-	-	-	-	-	-	12,297	12,297	12,297	-	-	12,297	0%
SUBTOTAL - Certificated Employees		192,174	191,636	185,032	1,200,437	1,228,178	27,741	2,174,051	2,126,664	2,108,025	18,639	66,027	907,588	57%
2000 Classified Salaries														
2104	Classified - SPED	12,396	14,470	9,132	81,753	72,147	(9,607)	132,352	166,569	156,569	10,000	(24,217)	74,815	52%
2105	Classified - Intersession	5,833	6,182	5,833	30,366	30,020	(347)	59,186	59,186	59,186	-	-	28,820	51%
2300	Classified Supervisor & Administrator Salaries	16,165	17,083	16,160	94,428	101,700	7,272	181,783	181,783	181,783	-	-	87,355	52%
2311	Classified Admin - Bonus	-	-	-	-	-	-	3,750	3,750	3,750	-	-	3,750	0%
2400	Classified Clerical & Office Salaries	8,820	8,527	9,439	61,880	60,675	(1,204)	106,060	105,409	105,409	-	651	43,529	59%
2401	Classified Clerical & Office Salaries - Bonus	-	-	-	-	-	-	6,120	6,120	6,120	-	-	6,120	0%
2402	Classified Clerical & Office Salaries - Community Engage	5,896	5,896	5,079	40,455	41,271	816	70,750	58,958	60,138	(1,179)	10,613	19,683	67%
2905	Other Classified - After School	3,756	6,826	3,591	30,885	28,980	(1,905)	57,960	57,960	57,960	-	-	27,075	53%
2928	Other Classified - Food	970	1,616	970	7,191	8,080	889	16,160	16,160	16,160	-	-	8,969	45%
SUBTOTAL - Classified Employees		53,835	60,601	50,205	346,957	342,872	(4,085)	634,122	655,896	647,075	8,821	(12,953)	300,117	54%
3000 Employee Benefits														
3100	STRS	26,617	27,248	26,157	164,703	171,055	6,352	302,792	301,581	302,535	(954)	257	137,832	54%
3300	OASDI-Medicare-Alternative	7,216	7,495	6,733	48,693	47,804	(888)	85,091	83,666	81,156	2,511	3,936	32,463	60%
3400	Health & Welfare Benefits	16,246	(3,819)	37,102	142,860	151,227	8,367	226,840	226,840	215,498	11,342	11,342	72,638	66%
3500	Unemployment Insurance	848	387	6,334	14,829	18,803	3,975	20,892	21,752	21,752	-	(859)	6,923	68%
3600	Workers Comp Insurance	5,323	2,662	2,662	18,165	27,380	9,215	33,698	33,391	33,061	330	637	14,896	55%
3700	Retiree Benefits	-	1,211	(1,211)	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		56,250	35,184	77,777	389,249	416,269	27,020	669,314	667,230	654,002	13,228	15,312	264,753	60%

East Bay Innovation Academy

Budget vs. Actuals
As of January close

	Actual			Budget vs. Actual				Budget					
	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Revised Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
4000 Books & Supplies	-	-	-										
4100 Approved Textbooks & Core Curricula Materials	-	-	-	3,499	10,315	6,816	11,605	11,577	11,577	-	28	8,078	30%
4200 Books & Other Reference Materials	880	-	296	1,176	2,337	1,161	2,337	2,240	2,240	-	97	1,064	52%
4300 Materials & Supplies	81	-	1,121	12,701	15,570	2,869	15,570	15,538	15,538	-	32	2,837	82%
4320 Educational Software	179	35	4,196	39,707	44,444	4,737	50,000	45,000	45,000	-	5,000	5,293	88%
4330 Office Supplies	1,912	1,102	2,676	10,104	10,374	270	17,784	17,748	17,748	-	36	7,644	57%
4352 Quest (After School)	1,066	270	837	2,378	1,488	(891)	2,550	2,550	2,550	-	-	172	93%
4400 Noncapitalized Equipment	454	-	-	658	6,915	6,257	11,854	3,854	3,854	-	8,000	3,196	17%
4410 Classroom Furniture, Equipment & Supplies	133	-	-	11,739	14,546	2,807	16,364	14,364	14,364	-	2,000	2,625	82%
4420 Computers (individual items less than \$5k)	-	-	140	56,097	51,471	(4,626)	57,190	57,074	57,074	-	116	977	98%
4423 Staff Computers	-	-	-	519	7,689	7,170	8,543	3,543	3,543	-	5,000	3,024	15%
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	4,713	4,827	114	8,275	8,275	8,275	-	-	3,562	57%
4710 Student Food Services	16,668	5,035	6,135	31,469	20,007	(11,462)	40,014	58,933	58,933	-	(18,919)	27,464	53%
4720 Other Food	-	-	61	619	583	(35)	1,000	1,000	1,000	-	-	381	62%
SUBTOTAL - Books and Supplies	21,372	6,442	15,461	175,379	190,566	15,188	243,086	241,697	241,697	-	1,389	66,318	73%

East Bay Innovation Academy

Budget vs. Actuals

As of January close

	Actual			Budget vs. Actual				Budget					% of Forecast Spent
	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance	Revised Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance	Forecast Remaining	
						(YTD less Budget)				(Budget vs. Current Forecast)			
5000 Services & Other Operating Expenses													
5220 Travel and Lodging	13	-	569	1,001	1,217	216	2,435	2,333	2,333	-	101	1,332	43%
5300 Dues & Memberships	3,824	230	260	6,385	3,086	(3,299)	6,172	6,172	7,672	(1,500)	(1,500)	1,287	83%
5450 Insurance - Other	5,380	2,690	2,690	24,209	26,511	2,302	32,629	32,563	32,563	-	66	8,354	74%
5515 Janitorial, Gardening Services & Supplies	7,415	118	13,239	43,659	57,500	13,841	115,000	105,000	95,000	10,000	20,000	51,341	46%
5535 Utilities - All Utilities	7,798	2,079	11,101	39,527	60,546	21,019	103,793	81,793	81,793	-	22,000	42,266	48%
5610 Rent	14,391	14,391	14,391	93,542	88,145	(5,397)	151,106	151,106	151,106	-	-	57,564	62%
5611 Prop 39 Related Costs	-	-	-	31,393	63,232	31,839	126,464	126,208	126,208	-	256	94,815	25%
5615 Repairs and Maintenance - Building	1,242	2,978	1,394	23,121	10,112	(13,009)	20,225	22,225	23,225	(1,000)	(3,000)	104	100%
5616 Repairs and Maintenance - Computers	-	-	155	22,014	3,667	(18,348)	22,000	22,000	22,315	(315)	(315)	301	99%
5803 Accounting Fees	5,262	-	1,945	7,207	4,202	(3,005)	8,405	8,405	10,000	(1,595)	(1,595)	2,793	72%
5809 Banking Fees	(30)	40	46	599	487	(113)	834	834	834	-	-	235	72%
5810 Intersession	27,996	3,952	2,893	40,459	52,925	12,466	105,850	105,575	105,575	-	275	65,116	38%
5812 Business Services	7,000	7,000	7,000	49,000	49,000	-	84,000	84,000	84,000	-	-	35,000	58%
5815 Consultants - Instructional	-	-	-	10,779	35,000	24,221	35,000	35,000	35,000	-	-	24,221	31%
5820 Consultants - Non Instructional - Custom 1	791	250	250	10,176	5,000	(5,176)	10,000	10,000	10,200	(200)	(200)	24	100%
5824 District Oversight Fees	-	-	-	-	19,201	19,201	38,401	38,487	38,487	-	(86)	38,487	0%
5836 Fingerprinting	125	-	64	1,493	1,172	(320)	1,319	1,451	1,501	(50)	(182)	8,95	99%
5839 Fundraising Expenses	114	-	297	1,275	7,538	6,263	15,076	15,076	15,076	-	-	13,800.92	8%
5843 Interest - Loans Less than 1 Year	26	27	23	255	-	(255)	360	360	360	-	-	105	71%
5845 Legal Fees	11,345	18,751	2,970	61,354	33,900	(27,454)	67,800	87,800	87,800	-	(20,000)	26,446	70%
5851 Marketing and Student Recruiting	1,013	-	126	1,923	956	(967)	1,913	1,887	1,927	(40)	(15)	4	100%
5857 Payroll Fees	374	376	249	2,781	2,428	(353)	4,162	5,200	5,200	-	(1,038)	2,420	53%
5860 Printing and Reproduction	-	-	-	-	94	94	189	189	189	-	-	189	0%
5863 Professional Development	3,871	117	2,240	18,472	16,866	(1,606)	28,913	28,913	28,913	-	-	10,441	64%
5866 SPED MH Day/NPS Services	13,049	28,401	25,572	149,442	195,928	46,486	335,876	335,876	355,876	(20,000)	(20,000)	206,435	42%
5869 Special Education Contract Instructors	45,052	13,014	76,956	144,794	161,731	16,937	323,462	323,462	323,462	-	-	178,668	45%
5872 Special Education Encroachment	-	-	-	-	-	-	11,791	11,771	11,771	-	20	11,771	0%
5875 Staff Recruiting	826	-	627	3,044	2,201	(843)	4,402	4,402	4,402	-	-	1,358.34	69%
5878 Student Assessment	(840)	-	-	5,775	5,000	(775)	10,000	10,000	10,000	-	-	4,225	58%
5880 Student Health Services	-	-	-	396	198	(198)	396	396	396	-	-	-	100%
5881 Student Information System	-	-	-	16,926	10,000	(6,926)	20,000	20,000	20,000	-	-	3,074	85%
5884 Substitutes	5,038	3,287	6,855	25,443	18,525	(6,918)	37,050	41,905	49,905	(8,000)	(12,855)	24,462	51%
5887 Technology Services	13,111	-	-	26,523	23,768	(2,755)	47,536	32,536	32,536	-	15,000	6,013	82%
5899 Miscellaneous Operating Expenses	(7,486)	3,301	(3,801)	1,103	-	(1,103)	-	-	1,103	(1,103)	(1,103)	-	100%
5900 Communications	8,277	2,804	962	23,894	15,377	(8,517)	26,360	41,360	41,360	-	(15,000)	17,466	58%
5915 Postage and Delivery	156	110	-	1,308	765	(543)	1,530	1,530	1,530	-	-	222	85%
SUBTOTAL - Services & Other Operating Exp.	175,132	103,914	169,073	889,272	976,279	87,007	1,800,448	1,795,816	1,819,620	(23,804)	(19,172)	930,348	49%

East Bay Innovation Academy

Budget vs. Actuals
As of January close

	Actual			Budget vs. Actual			Budget						
	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Revised Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
6000 Capital Outlay													
6100 Sites & Improvement of Sites	267	-	(267)	-	-	-	-	-	-	-	-	-	-
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	267	-	(267)	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	499,031	397,777	497,280	3,001,293	3,154,164	152,871	5,521,021	5,487,302	5,470,418	16,884	50,603	2,469,125	55%
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES including Depreciation	498,764	397,777	497,547	3,001,293	3,154,164	152,871	5,521,021	5,487,302	5,470,418	16,884	50,603	2,469,125	55%

Cover Sheet

2017-2018 EBIA Development Update

Section: VI. Finance and Development
Item: B. 2017-2018 EBIA Development Update
Purpose: Discuss
Submitted by:
Related Material: EBIA Innovator Awards 2018.pdf



2018 Innovator Awards

Perseverance · Curiosity · Kindness · Respect · Conscientiousness · Citizenship & Leadership

Event Format

When: Thursday May 17th, 6-7:30 p.m

Where: The Oakland Rotunda, 300 Frank H Ogawa Plaza, Oakland, CA 94612

Format: Cocktail party, brief awards ceremony

Catering: Hosted bar, passed hors d'oeuvres, light snacks

Monetization Methods

Type	Amount	Target	Goal
Presenting Sponsor	\$25,000	3	\$75,000
Award Sponsor	\$10,000	6	\$60,000
Innovator Sponsor	\$5,000	5	\$25,000
STEAM Sponsor	\$2,500	4	\$10,000
Community Sponsor	\$1,000	5	\$5,000
Event Tickets	\$125	200	\$25,000
			\$200,000

Volunteer Areas

Partnership and Sponsorships

- Design Outreach plan and Sponsorship Solicitation Kits
- Develop list of target contacts
- Research and data management
- Network within the EBIA community to share info about sponsorship opportunities and generate interest
- Secure award and event sponsorships

Resources: EBIA Community Contact List, EBIA website, draft "Friends of EBIA" program, budget for support of a professional sponsorship expert.

Marketing and Ticket Sales

- Develop communication plan, branding and Event promotional materials
- Launch Ticket Sales campaign
- Fill the room on 5/12
- Event promotions, post event press release announcing the awardees

Resources: Eventbrite, EBIA website, EBIA contact list (1800), budget for banners and invitations

Event Night Planning

- Decoration and venue set up planning
- Day of set up, checkin in, event support
- Day of volunteer recruiting and coordination

Resources: Eventbright, sign up genius, decoration budget

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has." - Margaret Mead



2018 Innovator Awards

Perseverance · Curiosity · Kindness · Respect · Conscientiousness · Citizenship & Leadership

About EBIA

East Bay Innovation Academy (EBIA) is a 6th-12th grade East Oakland public charter school with a mission to prepare a diverse group of students to be successful in college and to be thoughtful, engaged citizens who are leaders and innovators in a 21st century global world. In support of this mission, EBIA has developed a curriculum and culture resting on several key pillars, key among them: project based learning, design thinking, and socio-economic equity.

Launched in 2014, EBIA has grown to full middle school enrollment (with waiting lists of over 200 students each year) and has developed a high school program that currently serves 9th and 10th grades and will reach full four-year enrollment by 2020. Through active outreach and recruitment efforts, the school established and continues to serve a diverse student body with enrollment from every zip code in Oakland and demographics that largely mirror the city's population. EBIA has established a strong and innovative instructional model, drawing on best practices in blended learning, project based learning, and design thinking from across the country. Our model is a rigorous Science, Technology, Engineering, Art and Math (STEAM) - based curriculum, with an emphasis on the social-emotional skills needed to nurture strong leaders.

2018 Innovator Awards

Central to the unique and innovative culture EBIA has created are our innovator norms: Perseverance, Curiosity, Kindness, Respect, Conscientiousness, Citizenship and Leadership. These norms guide the development of our young innovators and will help them grow to become the next generation of leaders in STEAM and other fields. On Thursday, May 17th, 2018, EBIA will launch the inaugural **Innovator Awards** to recognize some of the current leaders in STEAM related fields who serve as role models for our students and our community. This major fundraiser for the school will be held at The Rotunda in downtown Oakland and will celebrate those who inspire us all by living these innovator norms every day.

Sponsorship Opportunities

EBIA seeks to partner with Bay Area companies whose community and business goals align with our school mission and curriculum. Sponsorship of the inaugural **Innovator Awards** *today* will help to change the way 21st Century students are educated and build a stronger and more diverse workforce for *tomorrow*. Sponsorship opportunities range from \$25,000 to \$1,000 and offer promotion and recognition; access to over 500 East Bay families, Awardees, and key influencers; and VIP hospitality benefits at the event.

We would welcome the opportunity to review the benefits of sponsorship in more detail and are happy to customize a package that best suits your company's goals and objectives.

Sponsorship Benefits

Presenting Sponsor (\$25,000)

- Prominent recognition as Presenting Sponsor of gala event in all advance promotional and marketing materials, both digital and print;
- Logo acknowledgement with link on both event and EBIA Families web pages for 12 months;
- Onsite recognition at May 17th event, including prominent logo placement on all event signage, co-branded logo recognition on Awards, and speaking opportunity during Awards program;
- Premium hospitality benefits for 12 guests at **Innovator Awards**, including photo opportunity with Awardees, hors d'oeuvre reception and hosted bar

Award Sponsor (\$10,000)

- Prominent recognition as an Award Sponsor in all advance promotional and marketing materials, both digital and print;
- Logo acknowledgement with link on both event and EBIA Families web pages for 12 months;
- Onsite recognition at May 17th event, including prominent logo placement on all event signage, co-branded logo recognition on your sponsored Award, and opportunity to present Award during live program;
- Premium hospitality benefits for 10 guests at **Innovator Awards**, including photo opportunity with Awardees, hors d'oeuvre reception and hosted bar.

Innovator Sponsor (\$5,000)

- Recognition as an Innovator Sponsor on all event collateral, both digital and print;
- Onsite recognition at May 17th event, including logo placement on event signage;
- Premium hospitality benefits for 6 guests at **Innovator Awards** including hors d'oeuvre reception and hosted bar.

STEAM Sponsor (\$2,500)

- Recognition as a STEAM Sponsor on all event collateral, both digital and print;
- Premium hospitality benefits for 4 guests at **Innovator Awards** and hosted bar.

Community Sponsor (\$1,000)

- Recognition as a Community Sponsor on all event collateral, both digital and print;
- Admission for 4 guests to **Innovator Awards**, including hors d'oeuvre reception with hosted bar..

For more information about sponsorship opportunities or to purchase your sponsorship package, please contact [NAME] at [email] or [phone] or visit www.eastbayia.org/awards.

Personal Resource List

- Business Associates (i.e. peers/colleagues at other companies)
- Business Vendors (i.e. service providers to your company):
 - Accountants
 - Airlines, hotels & other travel related service providers
 - Attorneys
 - Audio/Visual service providers
 - Bankers and other financial service providers
 - Commercial real estate brokers or developers
 - Computer related products and services
 - Insurance agents, brokers, or providers
 - PR or advertising agencies
- Clients
- Friends who support other Charities (personally or through their companies)
- Neighbors
- Relatives
- Members of Church, Synagogue or other cultural/religious groups
- Parents of Children's Classmates / PTA
- Parents of Children's Activities: Sports and Leisure
- Club Associations:
 - Alumni Clubs
 - Book Clubs
 - Country Clubs
 - Health/Sports Clubs
 - Investment Clubs
 - Wine/Food Clubs
- Personal Vendors:
 - Accountants
 - Airlines
 - Attorneys
 - Auto Dealers
 - Bankers and other financial service providers
 - Contractors/Architects/Designers
 - Insurance Agents
 - Jewelers
 - Landscape Architects
 - Mortgage Brokers
 - Physicians/Dentists
 - Realtors
 - Travel agents

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Cover Sheet

Auditor Selection

Section: VI. Finance and Development

Item: C. Auditor Selection

Purpose: Vote

Submitted by:

Related Material:

East Bay Innovation Academy 2018 Audit Engagement Letter CLA.pdf

East Bay Innovation Academy 2018 Tax Engagement Letter CLA.pdf

SquarMilner_East Bay 06.30.18, 2019 & 2020 990 Exempt(4) Tax Eng Ltr - Final.pdf

SquarMilner_East Bay 06.30.18, 2019 & 2020 CA Charter Schools Org Non-UG-A-133
(5.20....pdf



CliftonLarsonAllen LLP
2210 East Route 66
Glendora, CA 91740
626-857-7300 | fax 626-857-7302
CLAconnect.com

February 19, 2018

Board of Directors and Management
East Bay Innovation Academy
c/o Michelle Cho
3400 Malcolm Street
Oakland, CA 94605

Dear Ms. Cho:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for East Bay Innovation Academy (“you,” “your,” or “the entity”) for the year ended June 30, 2018.

Derrick DeBruyne is responsible for the performance of the audit engagement.

Audit services

We will audit the financial statements of East Bay Innovation Academy, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the following supplementary information accompanying the financial statements in relation to the financial statements as a whole:

1. Local Education Agency Organization Structure
2. Schedule of Instructional Time
3. Schedule of Average Daily Attendance
4. Reconciliation of Annual Financial Report with Audited Financial Statements
5. Notes to the Supplementary Information

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of adjusting journal entries, as needed.
- Preparation of informational tax returns.



Audit objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

We will issue a written report upon completion of our audit of your financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

In making our risk assessments, we consider 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements and related notes. Since the preparation and fair presentation of the financial statements is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for those financial statements. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of

the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit in April 2018.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulator, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may

provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the [Name of Regulator, Cognizant or Oversight Agency for Audit, or Pass-through Entity]. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Mediation

Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

We estimate that our fees for these services will be \$8,846. You will also be billed for travel, other costs such as report production, word processing, postage, etc., and internal and administrative charges. Additional expenses are estimated to be \$125. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Because we believe that a long-term relationship is important for your organization, we commit to the same level of fees for 2018 services with no more than a 3% increase for the 2019, and 2020 audit services, assuming there are no significant changes to your operations or auditing standards. See the pricing schedule below and please indicate in your response which option you would like to select:

Year End	Amount not to exceed
June 30, 2019	\$ 9,111 (+\$125 expenses)
June 30, 2020	\$ 9,384 (+\$125 expenses)

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Subcontractors

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return a copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

February 19, 2018
East Bay Innovation Academy
Page 10

Sincerely,

CliftonLarsonAllen LLP



Derrick DeBruyne, CPA
Principal
626-857-7300
Derrick.debruyne@CLAconnect.com

Enclosure

Response:

This letter correctly sets forth the understanding of East Bay Innovation Academy.

Authorized management signature: _____

Title: _____

Date: _____

Option selected: (please circle)

1 year- Audit services for year ended June 30, 2018.

2 year- Audit services for year ended June 30, 2018 and 2019.

3 year- Audit services for year ended June 30, 2018, 2019 and 2020.



CliftonLarsonAllen LLP
2210 East Route 66
Glendora, CA 91740
626-857-7300 | fax 626-857-7302
CLAconnect.com

February 19, 2018

East Bay Innovation Academy
c/o Michelle Cho
3400 Malcolm Street
Oakland, CA 94605

Re: June 30, 2018 Tax Exempt Returns and State Filings

Dear Ms. Cho:

We are pleased that East Bay Innovation Academy (“you,” “your,” or “the organization”) has engaged CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) to prepare the organization’s federal Form 990 and applicable state filings. This letter confirms the scope, limitations, and related terms of our engagement for the year ended June 30, 2018 with options to extend through 2019 and 2020.

Our responsibility to you

We will prepare the organization’s federal Form 990 and applicable state filings in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible. We will not audit or independently verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

Your responsibilities

It is your responsibility to provide us with all of the information needed to prepare complete and accurate returns and filings. We will have no obligation to prepare the returns and filings until you have provided such information to us. We will prepare filings for the same states where the organization filed last year unless organization personnel notify us to the contrary or other information clearly indicates the need for an additional return or state filing.

Please note that if the organization had a taxable presence in more than one state, such as an employee or sales within the state or any tangible property owned or rented within the state, the organization may be required to register in the state. The organization also may be subject to state income, sales, use, or franchise tax in that state, depending upon the particular facts. It is the organization’s responsibility, not CLA’s, to determine if assistance is needed in deciding whether the organization must register or may be liable for state income, sales, use, or franchise tax or may have a filing requirement in various states.

For all nonattest services we may provide to you, including the preparation of the federal Form 990 and applicable state filings, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. You are responsible to carefully review the federal Form 990 and state filings that we prepare on your behalf before signing and submitting them to tax



authorities. We will advise you with regard to tax positions taken in the preparation of the federal Form 990 and state filings, but the responsibility for the federal Form 990 and state filings remains with you.

Tax examinations

All returns and filings are subject to potential examination by the IRS and state authorities. In the event of an examination, we will be available, at your request, to assist or represent the organization and its directors or officers. Services in connection with tax examinations are not included in our fee for preparation of the federal Form 990 and state filings. Our fee for such services will be billed to you separately, along with any direct costs.

Record retention

You are responsible for retaining all documents, records, canceled checks, receipts, or other evidence in support of information and amounts reported on the federal Form 990 and state filings. These items may be necessary in the event the taxing or other authority examines or challenges your federal Form 990 and state filings. These records should be kept for at least seven years. Your copy of the federal Form 990 and state filings should be retained indefinitely.

If carryover item(s) exist (e.g., capital loss, net operating loss, tax credits, etc.), you should retain the supporting records related to the carryover item(s) until the item has either been utilized (and the statute of limitations associated with the year of utilization has expired) or the carryforward period has expired.

In preparing the federal Form 990 and state filings, we rely on your representation that organization personnel and its directors or officers understand and have complied with these documentation requirements. The management of the organization is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the organization's financial records.

All of the records that you provide to us to prepare your federal Form 990 and state filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the records of the organization.

Tax consulting services

This engagement letter also covers tax consulting services that may arise for which the organization seeks our consultation and advice, both written and oral, that are not the subject of a separate engagement letter. These additional services are not included in our fees for the preparation of the federal Form 990 and state filings.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written advice provided by us is for the organization's information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

Communications and confidentiality

The Internal Revenue Code contains a limited privilege for confidentiality of tax advice between you and our firm. In addition, the laws of some states likewise recognize a confidentiality privilege for some accountant-client communications. You understand that CLA makes no representation, warranty or promise, and offers no opinion with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and, to the extent that we follow instructions from you to withhold such information or communications in the face of a request from a third party (including a subpoena, summons or discovery demand in litigation), you agree to hold CLA harmless should the privilege be determined not to apply to particular information or communications.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Consent to send you publications and other materials

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming seminars, webinars and webcasts, newsletters, surveys, and press releases. To determine whether these materials may be of interest to you, CLA will need to use your federal Form 990 and state filings information. Such information includes the organization name and address as well as the business and financial information you provided to us.

By signing and dating this engagement letter, you authorize CLA to use the information that you provide to CLA during the preparation of your federal Form 990 and state filings to determine whether to offer you relevant materials. Your consent is valid until further notice. If you do not wish to authorize such use, please strike out this paragraph prior to signing the engagement letter.

Limitations

You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party") and that this limitation of remedies provision is governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

You agree that the total liability, if any, of CLA and any other CLA parties arising out of this engagement, any advice and planning, and for the federal Form 990 and state filings and schedules that any CLA party prepares, will be limited to the fees paid to CLA for this engagement.

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to

a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of these periods (“Limitation Period”):

- For federal Form 990 and state filing preparation, separately within thirty-six (36) months after the date when we deliver the tax returns and filings under this agreement to you on which the dispute is based, regardless of whether any CLA party provides other services for you or relating to said returns and filings.
- For tax consulting engagements, separately within thirty-six (36) months from the date of our last billing for services on each consultation on which the dispute is based.
- For all tax return, state filing, and tax consulting engagements, within twelve (12) months from the date when you terminate this or any other engagement of our services.

The applicable Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

Fees

Our fees will be based on the time involved and skills required, plus expenses, including internal and administrative charges. Our invoices for these fees are payable on presentation. Please see estimated pricing for the year ended June 30, 2018 with options for 2019 and 2020.

Year End	Amount not to exceed
June 30, 2018	\$ 1,260
June 30, 2019	\$ 1,298
June 30, 2020	\$ 1,334

The fee estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

February 19, 2018
East Bay Innovation Academy
Page 5

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Termination of agreement

Either party may terminate this agreement at any time by giving written notice to the other party. In that event, the provisions of this agreement shall continue to apply to all services rendered prior to termination.

Agreement

Please sign and date the enclosed copy of this letter to confirm your agreement and return it to us at your earliest convenience.

We are looking forward to working with you.

Sincerely,

CliftonLarsonAllen LLP



Derrick DeBruyne, CPA
Principal
626-857-7300
Derrick.debruyne@CLAconnect.com

Enclosure

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East Bay Innovation Academy
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Accepted on behalf of the organization:

Signature

Title

Date

20

Option selected: (please circle)

1 year- Tax services for year ended June 30, 2018.

2 year- Tax services for year ended June 30, 2018 and 2019.

3 year- Tax services for year ended June 30, 2018, 2019 and 2020.



Squar Milner LLP

February 15, 2018

East Bay Innovation Academy
c/o Michelle Cho
3400 Malcolm Avenue
Oakland CA 94605

Re: Engagement Agreement for Exempt Organization Tax Returns for the Years Ending June 30, 2018, 2019 and 2020

Dear Ms. Cho:

We appreciate the opportunity to provide services to East Bay Innovation Academy (referred to herein as the “Organization”). This letter is to confirm the terms of Squar Milner LLP’s (“Squar Milner”) engagement with you for the years ending June 30, 2018, 2019 and 2020, and to clarify the nature and extent of the services we will provide.

Summary of Our Services:

Our engagement will be designed to prepare annual information returns for East Bay Innovation Academy for the years ending June 30, 2018, 2019 and 2020, and consulting services related thereto as requested, and such additional work as may be agreed to by the Organization and Squar Milner or as provided for in Exhibit A, which is incorporated herein by reference.

We will prepare these returns from information which you will furnish us. We will make no audit or other verification of the data submitted, although we may ask for a clarification of some of the information, or for additional information as we consider necessary. Our work in connection with the preparation of the annual income returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities’ interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Most of the tax returns that we will prepare require signatures, under the penalties of perjury, of an officer of the Organization affirming that the tax returns and the accompanying schedules and statements are true, correct and complete to the best of his or her knowledge. The Organization is



East Bay Innovation Academy
 c/o Michelle Cho
 February 15, 2018
 Page 2

responsible for understanding and agreeing with the various amounts, computations and statements made in the tax returns before they are filed with the taxing authorities.

The Organization agrees to file, unaltered, the tax returns as prepared by Squar Milner on or before the due dates for the returns. In the event changes must be made by the Organization to the tax returns before filing, such changes may only be made with our written consent. The Organization also agrees to inform us in writing of any failure to timely file the tax returns.

Unless otherwise agreed with Squar Milner, the Organization will be responsible for preparation and filing of all other tax or information returns required to be filed with the authorities including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, etc.

Fees and Billing Procedures:

The fees for our services will be based upon the amount of time required at our standard billing rates which are subject to change without notice (see attached Schedule of Hourly Rates at Exhibit B). In addition to our standard rates, we will also bill an amount that represents our standard charge for administration equal to 6% of the fees billed, plus out-of-pocket expenses, if any. Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred. If payment is not received within 30 days from the date of invoice, such invoice will be considered past due. Past due invoices are subject to the lesser of our current monthly late charge (1.25% per month), which is subject to change, or the maximum charge permitted by applicable law. Failure to remit payment for past due services may result in deferral of further work or termination of agreement. In the event collection procedures are required, you are responsible for expenses of collection, including attorneys' fees.

We estimate professional fees as follows:

Preparation of the June 30, 2018 tax returns	\$1,095
Preparation of the June 30, 2019 tax returns	\$1,195
Preparation of the June 30, 2020 tax returns	\$1,295

Except as expressly provided herein, this engagement letter does not modify the terms or provisions of any other engagement letter for professional services which was agreed to prior to the date noted below.

If any of the above provisions (or those included in the attached Exhibit A) is determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.



East Bay Innovation Academy
c/o Michelle Cho
February 15, 2018
Page 3

We want to express our appreciation for this opportunity to work with you. If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office.

If you have any questions or comments regarding the terms of this Agreement, please do not hesitate to contact us.

Sincerely,

SQUAR MILNER LLP

James A. Rotherham
Partner

Enclosures

Easr Bay 06.30.18-2020 CA Charter Schools 990 Exempt (4) Eng Ltr

BY ACKNOWLEDGING AND ACCEPTING THE TERMS AND CONDITIONS OF THIS AGREEMENT WITH YOUR SIGNATURE BELOW, YOU ARE ACKNOWLEDGING THAT YOU HAVE READ, UNDERSTAND AND AGREE TO BE BOUND BY THE ADDITIONAL TERMS AND CONDITIONS SET FORTH IN EXHIBIT A ATTACHED HERETO.

By: _____
Michelle Cho

Date: _____



EXHIBIT A

The following terms and conditions set forth below in this Exhibit are in addition to those set forth in the previous pages and are part of this Agreement entered into between you and Squar Milner.

Additional Services:

From time to time, the Organization may request Squar Milner to provide services outside the scope of these tax return preparation services that may not be significant enough to require a separate agreement (“Additional Services”). Subject to our agreement, Squar Milner will provide Additional Services necessary to respond to matters presented to us by the Organization, or matters we bring to the attention of the Organization for which the Organization agreed Squar Milner should provide assistance. The following illustrates the nature of the Additional Services intended to be covered by this Agreement:

- **Recurring tax consulting services**
We will provide advice, answers to questions and/or opinions on tax planning or reporting matters, including research, discussions, preparation of memoranda and attendance at meetings relating to such matters, as mutually determined to be necessary. We caution you that tax rules change frequently. For this reason, an opinion or advice expressed in connection with a transaction on a specific date may not apply to a similar transaction at a later date. You should ask us to reevaluate the situation each time a transaction is proposed.
- **Matters involving tax authorities**
We will provide advice and/or assistance with respect to matters involving the Internal Revenue Service or other tax authorities on an as-needed or as-requested basis.

These examples are not meant to limit the Additional Services we may provide to the Organization under the terms of this Agreement. We will keep you fully apprised of the nature of any Additional Services we are providing under this Agreement. All related periodic billings (under the terms and conditions described herein) will describe the Additional Services rendered during the period.

Confidential Communications:

Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client’s CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the U.S. Government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had the opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged.

Privacy and Electronic Communications:

This letter shall serve as your authorization for the use of e-mail and other electronic methods to send and receive information, including confidential information, between Squar Milner and the Organization and between Squar Milner and any outside specialists or other entities/persons engaged by either the Organization or Squar Milner. The Organization acknowledges that e-mail travels over the public internet, which is not always a secure means of communication; thus, the confidentiality of the transmitted information could be compromised through no fault of ours. We will employ commercially reasonable efforts and take appropriate precautions to protect the privacy and confidentiality of the transmitted information described in this paragraph.

In accordance with federal law, absent your written consent, with respect to your tax return information, we will not disclose this information to third parties for purposes other than the preparation and filing of your tax return(s).

By executing this engagement letter, you consent to Squar Milner using your tax return information to send you, by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and nontax-related services, and any other communication sent to some or all of the firm's clients. This consent shall be valid for five years and is not conditioned on our providing services to you.

Record Retention:

It is our policy to keep records related to this engagement for seven (7) years. However, Squar Milner does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

The Organization is required to maintain and retain adequate documentation to support the tax returns as filed as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting the items included in a tax return.

Subpoena or Summons for Information in Squar Milner's Possession:

If, in relation to pending or possible litigation, a regulatory investigation/informal inquiry, or an administrative, arbitration or similar proceeding to which Squar Milner is not a party, we receive a validly issued and enforceable subpoena or summons requesting that we (1) produce any of our workpapers or other documents in our possession relating to this (or a prior or future) engagement, (2) provide other information about any such engagement, and/or (3) testify about any such engagement, we will notify the Organization prior to responding to it if we are legally allowed to do so. If the Organization does not take any legal action within the time permitted for us to respond, or if such action does not result in a judicial order protecting us from providing the requested documents and/or information, we may construe the inaction or failure as your consent to comply with such request. Under these circumstances, we will release the requested documents and/or provide the requested information.

If the above occurs, our efforts to comply with such demands or requests will be deemed a separate engagement and accordingly we shall be entitled to compensation for our time and reimbursement of our reasonable out-of-pocket expenses (including any legal fees) in complying with any such demand or request. However, nothing discussed herein is intended to relieve us of our duty (except as otherwise required by applicable law) to observe the confidentiality requirements of the public accounting profession in the United States of America.

Limiting Language:

In recognition of the relative risks and benefits of this agreement to both you and Squar Milner, you agree, to the fullest extent permitted by law, that Squar Milner will not be liable for any and all claims, losses, costs and

damages of any nature whatsoever arising out of or in connection with any services provided to you in an amount greater than the amount of fees actually paid to us with respect to the services directly relating to and forming the basis of such claim, loss, cost or damage. Furthermore, in no event shall we be liable to you for punitive damages in connection with services provided.

During the course of the services described above, Squar Milner will utilize information developed from your records. We will rely upon you for the accuracy and completeness of its records, as well as all other information supplied by you, including oral and written representations by you and your representatives. You agree to release, indemnify, and hold Squar Milner, its partners, heirs, executors, personal representatives, successors and assigns, harmless from any liability for any damages or costs, including attorney fees resulting from, in whole or part, fraud caused by or participated in, or from knowing misrepresentations by the Organization and its representatives.

Tax returns are subject to audit and possible challenge by the taxing authorities, which may result in additional assessments of tax, interest and, in certain cases, penalties. You understand that we do not assume responsibility for such assessments nor for resulting taxes, penalties and interest. Should your tax return be selected for audit, or if there are other notices or communications questioning items on your return, we will be pleased to assist you in discussions with these authorities. We will invoice you separately for this service.

Termination of Services:

The Organization may terminate our services at any time, with or without cause. However, the Organization shall still be required to pay our invoices for services rendered up through the date of termination. We may terminate or suspend our services for non-payment of our fees or by reason of professional considerations, which in our judgment make it inappropriate to continue the engagement.

Fee Disputes:

With the sole exception of a fee dispute of less than \$50,000 (referenced below), any dispute, claim, controversy, complaint or cross-complaint in any manner arising from or related to, or asserted as an off-set against amounts charged under, this agreement, shall be submitted to resolution by arbitration before the San Diego County office of JAMS/Endispute. Arbitration shall be binding and final. The arbitration shall be governed by JAMS' Comprehensive Arbitration Rules and Procedures. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees in excess of \$50,000, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury, as well as any right to appeal, and instead are accepting the use of binding arbitration for resolution. The arbitrator may, in the award, allocate in whole or in part the fees and costs of the arbitration, including the fees of the arbitrator, and order in whole or in part recovery of the reasonable attorneys' fees of the prevailing party. The arbitrator shall not have authority to award punitive damages, any claim for which is hereby waived. The arbitrator may not award non-monetary or equitable relief of any sort. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitrator have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. All aspects of the arbitration shall be treated as confidential. Neither the parties nor the arbitrator may disclose the existence, content or results of the arbitration, except as necessary to comply with legal or regulatory requirements. Before making any such disclosure, a party shall give written notice to all other parties and shall afford such parties a reasonable opportunity to protect their interests. Judgment on the award may be entered by any court having appropriate jurisdiction.

For a dispute involving solely a dispute of fees of \$50,000 or less, we agree to resolve the matter in the Superior Court of San Diego County or Small Claims Court, whichever is appropriate (this exception shall not affect the fact that any other or additional dispute, claim, controversy, complaint or cross-complaint shall be arbitrated in accordance with the terms set forth above).

Other Matters:

Please be aware that the tax services described in this letter are not an engagement for a formal written tax opinion. Any tax advice that we provide, unless pursuant to a formal written tax opinion that is on our letterhead and is identified as a formal tax opinion, constitutes informal tax advice based upon such information you have provided or that we have obtained without the formalities of written representations or other verification, and without authoritative research or consultation with legal and other tax experts on our part. Informal tax advice is not to be used for the purpose of avoiding tax penalties or for the purpose of promoting, marketing or recommending to another party any transaction or matter upon which we may provide informal advice. We will be pleased to prepare a formal, written tax opinion at your request, but only after we reach a formal written agreement in an engagement letter expressly written for that purpose that identifies the intended use of the formal tax opinion. We will require that you countersign and return to us any such Engagement Letter before we undertake to provide a formal written tax opinion.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we may discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services through the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS and certain State taxing authorities permit you to authorize us to discuss, on a limited basis, aspects of your return with the IRS, or that certain State authority, for a one-year period after the return's due date. Your consent to such discussion is evidenced by checking a box on the applicable return. Unless you tell us otherwise, we will check the box authorizing the IRS and any applicable State taxing authority to discuss your return with us.

The Organization and any of its affiliates recognize that Squar Milner has incurred a great deal of time and expense in acquiring and training its staff. If the Organization or any of its affiliates hires (either as an employee or as an independent contractor) any Squar Milner employee who has worked on this engagement in the six-month period prior to hiring, the Organization will pay Squar Milner 60% of that employee's projected first year compensation upon hire of the Squar Milner employee.

Squar Milner is a limited liability partnership comprised of both certified public accountants and certain principals who are not currently licensed as CPAs. Such principals may provide some or all of the services described in this engagement letter.

Squar Milner is a legally independent member of Allinial Global, an association of over 100 independent accounting and consulting firms. Allinial Global (formerly PKF North America) offers international support by connecting its member firms to providers and global networks of accounting firms worldwide. Neither the other member firms nor Allinial Global are responsible or accept any liability for the work or advice which Squar Milner provides to its clients. In signing and returning to us this engagement letter, you acknowledge and accept that such other member firms and Allinial Global do not owe the Company any duty in relation to the work or advice which we will from time to time provide to the Company or are required to provide to the Company.



EXHIBIT B

Schedule of Hourly Rates
(Effective July 1, 2017)

Partners	\$ 350.00	to	\$ 675.00
Managers	\$ 230.00	to	\$ 435.00
Seniors	\$ 165.00	to	\$ 275.00
Account Managers	\$ 155.00	to	\$ 255.00
Professional Staff	\$ 125.00	to	\$ 280.00
Administration	\$ 50.00	to	\$ 250.00

Administrative fees and out-of-pocket expenses apply in addition to the above hourly rate
(Note: Rates are subject to change without notice)



February 15, 2018

East Bay Innovation Academy
c/o Michelle Cho
3400 Malcolm Avenue
Oakland CA 94605

Re: Audit for the years ending June 30, 2018, 2019 and 2020

Dear Ms. Cho:

We are pleased to confirm our understanding of the services we are to provide for East Bay Innovation Academy (the “Organization”) as of and for the years ending June 30, 2018, 2019 and 2020. The following is a detailed description of the services that we will provide to the Organization as well as our estimated professional fees that relate to such services. This engagement letter (which is sometimes hereinafter referred to as the “Agreement”) is subject to completion of our acceptance or continuance procedures in accordance with professional standards and the policy of Squar Milner LLP (“Squar Milner,” or the “Firm”).

The Objective and Scope of the Audit of the Financial Statements

We will audit the statement of financial position of the Organization as of June 30, 2018, 2019 and 2020, and the related statements of activities and cash flows for the year then ended. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The supplementary information accompanying the basic financial statements will be subjected to the auditing procedures applied in our audit of such 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 (“GAAS”) issued by the American Institute of Certified Public Accountants (“AICPA”).

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS; Government Auditing Standards issued by the Comptroller General of the United States (“GAS”); and the guidance provided in the audit guide titled 2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting issued by Education Audit Appeals Panel, dated June 20, 2017. Those standards, regulations, supplements or guides require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and/or the other professional standards referenced in the immediately preceding paragraph. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, GAS do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to the Organization'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 Organization's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board of Directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit unless they are clearly inconsequential.

Our report on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the professional standards and regulations identified above. Our reports on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts, and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the professional standards and regulations identified above.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:



- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”);
- To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
- For 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;
- For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge; and
- For providing us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- That management has fulfilled its responsibilities as set out in this Agreement; and
- That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the Organization complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the Organization involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the Organization received in communications from employees, former employees, analysts, regulators or others.



Management is also responsible for the preparation of the supplementary information in accordance with GAAP. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Board of Directors is responsible for informing us of its views about the risks of fraud or abuse within the Organization, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the Organization.

Records and Assistance

If circumstances arise relating to the condition of the Organization's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Organization's books and records. The Organization will determine that all such data, if necessary, will be so reflected. Accordingly, the Organization will not expect us to maintain copies of such records in our possession.

Our engagement assumes a high degree of assistance to be supplied by Organization personnel, including the preparation of schedules and analyses of accounts. A list of the specific schedules and analyses (including the dates when such information should be available to us) will be provided under separate cover. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-Audit Services

In connection with our audit, you have requested that we perform certain non-audit services necessary for the preparation of the financial statements. The GAS standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the Organization, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in combination with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The Organization has agreed that Michelle Cho, possesses suitable skill, knowledge or experience and that the individual understands all the aforementioned



non-audit services sufficiently to oversee them. Accordingly, the management of the Organization agrees to the following:

1. The Organization has designated Michelle Cho, as a member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. The Organization will evaluate the adequacy and results of the services performed; and
3. The Organization accepts responsibility for the results and ultimate use of the services.

The scope of the aforementioned non-audit services does not constitute an audit under GAS. GAS require that we establish an understanding with the Organization's management and those charged with governance of the objectives of the non-audit services, the services to be performed, the Organization's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this Agreement documents that understanding.

Other Relevant Information

We are also responsible for communicating with the Board of Directors about certain other matters related to our audit, including (1) our responsibilities under the standards of GAS and the AICPA; (2) the Organization's significant accounting policies; (3) the quality of the Organization's accounting principles; (4) management's judgments and sensitive accounting estimates; (5) significant audit adjustments; (6) any disagreements with management about matters that could be significant to the Organization's financial statements or our audit report; (7) any consultations management made with other accountants; (8) any issues discussed with management prior to our retention; (9) any significant difficulties encountered in performing the audit; (10) other information in documents containing audited financial statements, such as the Organization's annual report; and (11) other matters as considered necessary. Further, we are responsible for ensuring that the Board of Directors receives copies of certain written communications between us and management, including management representation letters and written communications on accounting, auditing, internal control or other matters.

In accordance with GAS, a copy of our most recent peer review report that has been accepted by the AICPA is enclosed for your information and is available at AICPA.org. The AICPA no longer issues letters of comment with its peer review reports.

Reporting

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to the Board of Directors of the Organization. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on the Organization's financial statements, we will also issue the following types of reports:



- Reports on internal control related to the financial statements. These reports will describe the scope of testing of internal control and the results of our tests of internal control;
- Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements; and
- Reports on compliance with State of California requirements described in the applicable Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel; (The responsibility we take for the material included in these reports will be the same as what we assume for other supplementary information accompanying the financial statements.).

Reporting Deadline

We will work diligently to meet any financial reporting deadline that the Organization may have. However, due to the nature of our work, we cannot be responsible for any late reports that result from factors beyond our control.

As discussed herein, the engagement contemplated by this Agreement anticipates a certain level of assistance and cooperation by Organization personnel. This is an essential condition to our completion of the engagement, and will permit us to conduct our work effectively and efficiently. Failure by your personnel to do so on a timely and accurate basis could result in the Organization being unable to meet the deadline referenced in the preceding paragraph, prevent us from completing the engagement, and/or may be grounds for suspension of our services or the Firm's withdrawal from this engagement.

Professional Fees

Our fees will be based on the actual time required at our standard hourly rates (see enclosure). In addition to professional fees, our invoices will include any travel and other out-of-pocket expenses related to the engagement. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the work. Our invoices for services are due when rendered, and interim billings may be submitted (usually on a monthly basis) as work progresses and expenses are incurred. Invoices are considered past due thirty days after the invoice date. Past due invoices are subject to the lesser of our current monthly late charge (1.25% per month), which is subject to change, or the maximum charge permitted by applicable law. Failure to remit payment for past due services may result in deferral of further work or termination of our engagement. In the event that collection procedures are required, the Organization agrees to be responsible for all expenses of collection including related attorneys' fees.

If additional time is required and/or the fieldwork is interrupted or postponed due to the Organization being unprepared thereby causing lost time, there may be additional charges billed at our regular rates.



We estimate professional fees as follows (excluding out-of-pocket expenses):

Audit of the June 30, 2018 financial statements	\$ 9,995
Audit of the June 30, 2019 financial statements	\$10,995
Audit of the June 30, 2020 financial statements	\$11,995

Our fee estimate for these services is contingent upon the Organization providing all necessary schedules, drafting the financial statements, and supporting documents requested by Squar Milner. The fee estimate is based on anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the audit. The above fees are also based on our knowledge of the Organization's current business activities, and any additional hours will be billed at our standard hourly rates. If significant additional time is necessary, we will keep the Organization's management informed of any problems we encounter, and our fees will be adjusted accordingly.

As stated above, our invoices for services are due when rendered, but in no case are the fees for audit services payable any later than the following: one-third of the above fee estimate upon acceptance of this engagement letter, one-third of the then-current estimate of the total fees upon completion of our fieldwork, and the balance of all fees incurred prior to the issuance of our audit report. If our fees are not paid in full, Squar Milner reserves the right to not issue any report as a result of this engagement. In the event that our fieldwork is never completed and/or our audit report is not issued (for any reason), all invoiced fees are nevertheless payable by the Organization.

The Organization may terminate our services at any time, with or without cause. However, the Organization or you shall still be required to pay our invoices for services rendered up through the date of termination. We may terminate or suspend our services at any time for any reason including, but not limited to, non-payment of our fees or by reason of professional considerations, which in our judgment make it inappropriate to continue the engagement.

Disputes

With the sole exception of a fee dispute of less than \$50,000 (referenced below), any dispute, claim, controversy, complaint or cross-complaint in any manner arising from or related to, or asserted as an off-set against amounts charged under, this Agreement, shall be submitted to resolution by arbitration before JAMS/Endispute. Arbitration shall be binding and final. The arbitration shall be governed by JAMS' Comprehensive Arbitration Rules and Procedures. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees in excess of \$50,000, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury, as well as any right to appeal, and instead are accepting the use of binding arbitration for resolution. The arbitrator may, in the award, allocate in whole or in part the fees and costs of the arbitration, including the fees of the arbitrator, and order in whole or in part recovery of the reasonable attorneys' fees of the prevailing party. The arbitrator shall not have authority to award punitive damages, any claim for which is hereby waived. The arbitrator may not award non-monetary or equitable relief of any sort. In no



event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitrator have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. All aspects of the arbitration shall be treated as confidential. Neither the parties nor the arbitrator may disclose the existence, content or results of the arbitration, except as necessary to comply with legal or regulatory requirements. Before making any such disclosure, a party shall give written notice to all other parties and shall afford such parties a reasonable opportunity to protect their interests. Judgment on the award may be entered by any court having appropriate jurisdiction.

For a dispute involving solely a dispute of fees of \$50,000 or less, we agree to resolve the matter in the Superior Court or Small Claims Court, whichever is appropriate (this exception shall not affect the fact that any other or additional dispute, claim, controversy, complaint or cross-complaint shall be arbitrated in accordance with the terms set forth above).

Other Limitations of Liability

The Organization and Squar Milner agree that no claim arising out of the services rendered pursuant to this Agreement shall be filed more than two years after the date of the audit or other report issued by Squar Milner or the date of this engagement letter if no report has been issued. Squar Milner's liability for any and all claims, damages and costs (including legal fees) of the Organization arising from this engagement is limited to the amount of fees paid by the Organization to Squar Milner for the services rendered under this engagement letter. In addition, without limiting the punitive damages waiver set forth in the "Disputes" section of this Agreement, the Organization expressly agrees to waive (among other damages) any and all punitive and exemplary damages in any proceeding.

During the course of providing the services described in this Agreement, Squar Milner will utilize information developed from the Organization's records. We will rely upon management for the accuracy and completeness of such records, as well as all other information supplied by management including verbal and written representations by management and their representatives. The Organization agrees to release, indemnify and hold Squar Milner, its partners, principals, employees, heirs, executors, personal representatives, successors and assigns harmless from any liability for any and all damages or costs (including legal fees) resulting from, in whole or in part, fraud caused by or participated in by management and/or from knowing misrepresentations by the Organization or its representatives.

The provisions in "Other Limitations of Liability" herein shall survive the termination of this Agreement.

Record Retention and Ownership of/Access to Workpapers

It is our Firm's policy to retain the workpapers (as defined below) related to this engagement for seven years after the related services have been performed. Squar Milner does not retain any original client records; so we will return such records (including any "supporting records," as defined below) to you at the completion of the services rendered under this engagement. We may request a signed itemized receipt in connection with delivering the records described in the preceding sentence. When such records are returned to you, it is the Organization's responsibility to retain and protect its



accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period Squar Milner shall be free to destroy our workpapers related to this engagement.

As defined by the AICPA, “workpapers” include (but are not limited to) audit programs, analytical audit/review schedules, and statistical sampling results, analyses and schedules prepared by Organization personnel at our request. The term workpapers also includes “audit documentation” as defined by the California State Board of Accountancy (the “State Board”). Based on the State Board’s regulations, “workpapers” do not include records which would ordinarily constitute part of your books and records and that are not otherwise available to the Organization. An example of the records described in the preceding sentence are “supporting records,” which are defined by the AICPA as information not reflected in the Organization’s books and records that is otherwise not available to you, with the result that the Organization’s financial information is incomplete without such documents. [For example, supporting records include adjusting journal entries (and the computations supporting such entries) proposed by the Firm in relation to this engagement.] It is the responsibility of management to determine that all supporting records are properly reflected in the Organization’s books and records.

Engagement workpapers are the property of Squar Milner, and will not be provided to any third parties unless the Firm is required to do so by state or federal law and/or contractual agreement. In our sole discretion, upon your request, we may provide the Organization with copies of certain engagement workpapers (some or all of which may be redacted) if the Firm is reasonably compensated for the time and expenses incurred to retrieve and copy such documents. We are also entitled to charge a reasonable fee for accessing and copying Organization-provided records before returning them to you, and for copying supporting records before providing those documents to the Organization.

Subpoena or Summons for Information in Squar Milner’s Possession

If, in relation to pending or possible litigation, a regulatory investigation/informal inquiry, or an administrative, arbitration or similar proceeding to which the Firm is not a party, we receive a validly issued and enforceable subpoena or summons requesting that we (1) produce any of our workpapers or other documents in our possession relating to this (or a prior or future) engagement, (2) provide other information about any such engagement, and/or (3) testify about any such engagement, we will notify the Organization prior to responding to it if we are legally allowed to do so. If management does not take any legal action within the time permitted for us to respond, or if such action does not result in a judicial order protecting us from providing the requested documents and/or information, we may construe the inaction or failure as the Organization’s consent to comply with such request. Under these circumstances, we will release the requested documents and/or provide the requested information. In certain proceedings, an accountant-client privilege may exist. However, you agree that we are not under any obligation to assert such privilege to prevent the release of Organization information.



If the above occurs, our efforts in complying with such demands or requests will be deemed a separate engagement and accordingly we shall be entitled to compensation for our time and reimbursement of our reasonable out-of-pocket expenses (including any legal fees) in complying with any such demand or request. However, nothing discussed herein is intended to relieve us of our duty (except as otherwise provided by applicable law) to observe the confidentiality requirements of the public accounting profession in the United States of America.

Other Matters

Squar Milner may mention the Organization's name and provide a general description of the engagement in the Firm's client lists and marketing materials.

This letter shall serve as the Organization's authorization for the use of e-mail and other electronic methods to send and receive information, including confidential information, between the Firm and the Organization and between the Firm and any outside specialists or other entities/persons engaged by either the Organization or the Firm. The Organization acknowledges that e-mail travels over the public Internet, which is not a secure means of communication; thus, the confidentiality of the transmitted information could be compromised through no fault of the Firm. The Firm will employ commercially reasonable efforts and take appropriate precautions to protect the privacy and confidentiality of the transmitted information described in this paragraph. We are satisfied that applicable third-party service providers have appropriate procedures in place to reasonably prevent the unauthorized release of confidential information to others. When considered necessary, the Firm seeks to enter into confidentiality agreements with such third parties.

The Organization recognizes that Squar Milner has incurred a great deal of time and expense in acquiring and training its staff. In the event that the Organization hires (either as an employee or as an independent contractor) any Squar Milner employee who has worked on this engagement in the six-month period prior to the Organization's employment of that individual, the Organization agrees to pay Squar Milner 60% of that individual's projected first-year compensation with the Organization.

Squar Milner is a limited liability partnership comprised of both certified public accountants and certain partners and/or principals who are not currently licensed as CPAs. Such partners and principals may participate in the engagement to provide the services described in this engagement letter.

Squar Milner is a legally independent member of Allinial Global, an association of over 100 independent accounting and consulting firms. Allinial Global (formerly PKF North America) offers international support by connecting its member firms to providers and global networks of accounting firms worldwide. Neither the other member firms nor Allinial Global are responsible or accept any liability for the work or advice which Squar Milner provides to its clients. In signing and returning to us this engagement letter, you acknowledge and accept that such other member firms and Allinial Global do not owe the Organization any duty in relation to the work or advice which we will from time to time provide to the Organization or are required to provide to the Organization.



East Bay Innovation Academy
c/o Michelle Cho
February 15, 2018
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Any provision of this Agreement that could otherwise impair the Firm’s independence under the aforementioned Audit Guide or any of the professional standards cited in the first paragraph of “The Responsibilities of the Auditor” section of this engagement letter is null and void. If any of the provisions in this Agreement are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

This engagement letter constitutes the complete and exclusive statement of agreement between Squar Milner and the Organization, superseding all proposals (both oral and written) and all other communications regarding the terms of the engagement between the parties. Except as expressly provided herein, this Agreement does not modify the terms or provisions of any other engagement letter for professional services issued by the Firm which was agreed to by the Organization before the date noted below.

We are available to meet with you and/or other members of management to discuss current business, operational, accounting and auditing matters affecting the Organization. Whenever you feel such meetings are desirable, please let us know. Subject to the independence requirements of our profession, we are prepared to provide services to assist you in any of these areas.

We appreciate this opportunity to be of service to you, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed duplicate original and return it to us.

Sincerely,

SQUAR MILNER LLP

James A. Rotherham
Partner
Audit and Assurance Services

JR:BH:kg
East Bay 06.30.18-2020 CA Charter Schools Org Non-UG-A-133 (5.2017) Eng Ltr

RESPONSE:

This letter correctly sets forth the understanding of **East Bay Innovation Academy:**

Signature

Date

Name

Title



Schedule of Hourly Rates

(Effective July 1, 2017)

Partners	\$ 350.00 to \$675.00
Managers	\$ 230.00 to \$435.00
Seniors	\$ 165.00 to \$275.00
Account Managers	\$ 155.00 to \$255.00
Professional Staff	\$ 125.00 to \$280.00
Administration	\$ 50.00 to \$250.00

Administrative fees and out-of-pocket expenses apply in addition to the above hourly rate.

(Note: Rates are subject to change without notice)