



East Bay Innovation Academy

Board Meeting

Date and Time

Wednesday October 21, 2020 at 8:00 PM PDT

Location

Pursuant to the Governor's Executive Order N-29-20, all members of a legislative body and appropriate staff will participate in legislative meetings via phone/video conference until shelter in place order is lifted. Please see meeting link and telephone numbers below to attend and provide public comment at the EBIA Board Meeting.

DUE TO SHELTER IN PLACE ORDER - this meeting will be held online using Zoom ONLY. Please join us!!!

Zoom:

hipaa@eastbayia.org EBIA is inviting you to a scheduled Zoom meeting.

Topic: EBIA Board Meeting

Time: Oct 21, 2020 08:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/92379531170?pwd=YjRoODIReUdxNUFXeGJYT0VzRlVwQT09>

Meeting ID: 923 7953 1170

Passcode: 742084

One tap mobile

+16699009128,,92379531170# US (San Jose)

+12532158782,,92379531170# US (Tacoma)

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Germantown)

Meeting ID: 923 7953 1170

Find your local number: <https://zoom.us/u/agdJuvglq>

Agenda

| Purpose | Presenter | Time |
|---------|-----------|------|
|---------|-----------|------|

| | | | |
|--|-----------------|------------------|----------------|
| I. Opening Items | | | 8:00 PM |
| Opening Items | | | |
| A. Record Attendance and Guests | | Rochelle Benning | 1 m |
| B. Call the Meeting to Order | | Rochelle Benning | 1 m |
| C. Approve Minutes from the Last East Bay Innovation Academy Board Meeting | Approve Minutes | Rochelle Benning | 1 m |
| Approve minutes for Board Meeting on September 23, 2020 | | | |
| D. Opening Session - Public Comment (Any Agenda or Non-Agenda Items) | | Rochelle Benning | 15 m |
| Public comment is limited to a maximum of 3 minutes of comment time per speaker | | | |
| | | | |
| II. Governance | | | 8:18 PM |
| Governance | | | |
| A. Review and Approve East Bay Innovation Academy Consent Agenda Items | Vote | Rochelle Benning | 5 m |
| Consent Agenda Items | | | |
| - EBIA September 2020 Check and Credit Card Register | | | |
| | | | |
| III. Academic Excellence | | | 8:23 PM |
| Academic Excellence | | | |
| A. East Bay Innovation Academy Academic Updates | Discuss | Michelle Cho | 30 m |
| - Review Fall 2020 Intersession Plan (Student and Staff plans) | | | |
| - Update on Student Recruitment Kick Off for 2021-2022 school year | | | |
| - Update on distance learning support hub | | | |
| | | | |
| IV. Finance and Development | | | 8:53 PM |
| Finance | | | |
| A. Review East Bay Innovation Academy Fiscal 2019-2020 Draft External Audit Report | Vote | Michelle Cho | 10 m |
| - review and approve draft external audit report, including measure G1 audit | | | |
| B. East Bay Innovation Academy Year To Date Financial Update | Vote | Michelle Cho | 10 m |
| <ul style="list-style-type: none"> • Review EBIA Year To Date September 2020 financial results • Review current forecast and re-approve 2020-2021 budget | | | |
| | | | |
| V. Facility | | | 9:13 PM |
| Facility | | | |
| A. East Bay Innovation Academy Monthly Facility Update | Vote | Michelle Cho | 10 m |

Update on EBIA facilities:

- Review and approve Prop 39 application to OUSD for 2021-2022 for Marshall campus
- Prop 51 status update if any

VI. Other Business

9:23 PM

A. Confirm Board Meeting Dates through 2020 - 2021 School Year Discuss Rochelle Benning 2 m

Current board meetings through the end of the school year are scheduled follows - do we need to make any adjustments that we can incorporate into our schedule now?

- Wednesday, 11/18/2020
- December - Winter Break
- Wednesday 1/20/2021
- Wednesday, 2/17/2021
- Wednesday, 3/17/2021
- Wednesday, 4/21/2021
- Wednesday, 5/19/2021
- Wednesday, 6/9/2021
- July - 2021 Summer Break

B. Closing Session - Public Comment (Any Agenda or Non-Agenda Items) FYI Rochelle Benning 10 m

Public comment is limited to a maximum of 3 minutes of comment time per speaker

VII. Closing Items

9:35 PM

A. Adjourn Meeting Vote Rochelle Benning 1 m

Cover Sheet

Approve Minutes from the Last East Bay Innovation Academy Board Meeting

Section: I. Opening Items
Item: C. Approve Minutes from the Last East Bay Innovation Academy Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on September 23, 2020



East Bay Innovation Academy

Minutes

Board Meeting

Date and Time

Wednesday September 23, 2020 at 8:00 PM

Location

Pursuant to the Governor's Executive Order N-29-20, all members of a legislative body and appropriate staff will participate in legislative meetings via phone/video conference until shelter in place order is lifted. Please see meeting link and telephone numbers in the agenda to attend and provide public comment at the EBIA Board Meeting.

DUE TO SHELTER IN PLACE ORDER - this meeting will be held online using Zoom ONLY. Please join us!!!

Zoom:

hipaa@eastbayia.org EBIA is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://zoom.us/j/91258719686?pwd=ZVpEVTZwdG9VYVFEeDFlKRFlwNFhjdz09>

Meeting ID: 912 5871 9686

Passcode: 753487

One tap mobile

+16699009128,,91258719686# US (San Jose)

+12532158782,,91258719686# US (Tacoma)

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Germantown)

Meeting ID: 912 5871 9686

Find your local number: <https://zoom.us/u/acxfctcdeN>

Directors Present

Brad Edgar, Kelly Garcia, Ken Berrick, Laurie Jacobson Jones, Rochelle Benning

Directors Absent

None

Guests Present

Kim Frankel, Michelle Cho, Zach Powers

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 Sep 23, 2020 @ 8:05 PM.

C. Approve Minutes from the Last Board Meeting

Laurie Jacobson Jones made a motion to approve the minutes from Board Meeting on 09-09-20.

Brad Edgar seconded the motion.

none The board **VOTED** to approve the motion.

Roll Call

| | |
|-----------------------|-----|
| Ken Berrick | Aye |
| Rochelle Benning | Aye |
| Brad Edgar | Aye |
| Laurie Jacobson Jones | Aye |

D. Opening Session - Public Comment (Any Agenda or Non-Agenda Items)

II. Governance

A. Review and Approve Consent Agenda Items

Shelley present the items on the consent agenda. For additional details please see the board packet.

Ken Berrick made a motion to approve the consent agenda.

Laurie Jacobson Jones seconded the motion.

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

Roll Call

| | |
|-----------------------|-----|
| Laurie Jacobson Jones | Aye |
| Brad Edgar | Aye |
| Rochelle Benning | Aye |
| Ken Berrick | Aye |
| Kelly Garcia | Aye |

III. Academic Excellence

A. Review and Approve Learning Continuity Plan (LCP) for 2020 - 2021 school year

Michelle presented the LCP plan. For specifics please see the board packet.

Laurie Jacobson Jones made a motion to approve the LCP plan.
Brad Edgar seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

| | |
|-----------------------|-----|
| Brad Edgar | Aye |
| Ken Berrick | Aye |
| Laurie Jacobson Jones | Aye |
| Rochelle Benning | Aye |
| Kelly Garcia | Aye |

B. EBIA Academic Update

Zach presented an academic update for the upper school. For specific details please see board packet.

Kim presented an academic update for the lower school. For specific details please see board packet.

IV. Finance and Development

A. Year To Date Finance Update

Michelle presented a finance update. Please see board packet for specific details.

B. 2020 -2021 EBIA Development Updates

V. Facility

A. Facility Update

Michelle presented a facility update.

VI. Other Business

A. Confirm Board Meeting Dates through 2020 - 2021 School Year

B. Closing Session - Public Comment (Any Agenda or Non-Agenda Items)

no public comment

VII. Closing Items

A. Adjourn Meeting

Laurie Jacobson Jones made a motion to adjourn the meeting.

Ken Berrick seconded the motion.

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

Roll Call

| | |
|-----------------------|-----|
| Ken Berrick | Aye |
| Laurie Jacobson Jones | Aye |
| Kelly Garcia | Aye |
| Rochelle Benning | Aye |
| Brad Edgar | Aye |

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:15 PM.

Respectfully Submitted,
Kelly Garcia

Cover Sheet

Review and Approve East Bay Innovation Academy Consent Agenda Items

Section: II. Governance
Item: A. Review and Approve East Bay Innovation Academy Consent Agenda
Items
Purpose: Vote
Submitted by:
Related Material: EBIA Check and CC Register - Sept 2020.pdf



Combined Board Check Register

School: EBIA

Month: September 2020

| | | | | | | |
|--|--|--|--|--|-----------------------------------|-----------|
| | | | | | Total Paid By Check: | 144463.03 |
| | | | | | Total Paid By Credit Card: | 30259.38 |

| Payment Type | Check #/CC Account | Vendor | Transaction Date | Description | Void | Amount |
|--------------|--------------------|---|------------------|--|------|----------|
| Check | 6690 | Alameda County Office of Education | 9/11/2020 | Bill #INV2100110--4th Quarter STRS Processing Fee FY 19-20 | | 354 |
| Check | 6691 | AT & T | 9/11/2020 | Bill #15195799--#6883 Internet 07/13/20-08/12/20 Mountain | | 851.59 |
| Check | 6692 | AT&T | 9/11/2020 | Bill #15183673--#2435 Internet 07/13/20-08/12/20 Malcolm | | 851.59 |
| Check | 6693 | Beehively | 9/11/2020 | Bill #20200384--Beehively Web Services Bill #20200370--IT Services services (Oct - Dec 2020) | | 7920 |
| Check | 6694 | East Bay Speech Pathology, Inc. | 9/11/2020 | Bill #1306--Speech and Language Pathology services | | 1064 |
| Check | 6695 | EdTec | 9/11/2020 | Bill #19558--State Reporting Services July 2020 Bill #19647--Monthly Back Office Service September 2020 | | 5662.5 |
| Check | 6696 | Herff Jones, Inc. | 9/11/2020 | Bill #1035931--Diploma - Kayla Davis Bill #1036602--Diploma Cover | | 38.88 |
| Check | 6697 | La Cheim School, Inc | 9/11/2020 | Bill #14802--ES Tuition August 2020 | | 3066.75 |
| Check | 6698 | Mountain Valley Child & Family Services | 9/11/2020 | Bill #INV000031754--School Days and Residential July 2020 JW | | 17949 |
| Check | 6699 | New Tech Network, Inc | 9/11/2020 | Bill #INV698--Continuation Year 1 | | 6125 |
| Check | 6700 | Sandy Park | 9/11/2020 | Bill #7--Administrative support | | 5000 |
| Check | 6701 | Vision Service Plan - (CA) | 9/11/2020 | Bill #810190118--September 2020 Vision Plan Coverage | | 383.89 |
| Check | 6702 | Waste Management | 9/11/2020 | Bill #312338622169--Marshall Elementary September Service (dumpster & organics) | | 1444.06 |
| Check | 6703 | CoPower | 9/23/2020 | Bill #2043145--Dental Plan October 2020 | | 774.6 |
| Check | 6704 | East Bay Speech Pathology, Inc. | 9/23/2020 | Bill #1325--Speech and Language Pathology services | | 4878.5 |
| Check | 6705 | Golden Gate Academy | 9/23/2020 | Bill #100120--Monthly use fee for Golden Gate Academy campus Upper School EBIA site | | 18500 |
| Check | 6706 | Kaiser Foundation Health Plan | 9/23/2020 | Bill #SEPTEMBER 2020--October 2020 medical Health Plan | | 30777.82 |

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.

| Payment Type | Check #/CC Account | Vendor | Transaction Date | Description | Void | Amount |
|--------------|--------------------|--|------------------|---|------|----------|
| Check | 6707 | Nepri, Inc. | 9/23/2020 | Bill #00150816976--Nepri Annual Site License for Schools New (0-500) | | 3000 |
| Check | 6708 | Nohemi Morales | 9/23/2020 | Bill #1--Spanish Translation Transcripts - Revising & Editing Spanish Transcripts US & LS | | 359 |
| Check | 6709 | OUSD Buildings & Grounds | 9/23/2020 | Bill #EBIARENT21A--2020/21 Facility use fee (1 of 4) | | 33873.58 |
| Check | 6710 | Amanda Okamoto | 9/23/2020 | Bill #ExpReimb 200911--40 Copies of graphic novel The Lightning Thief to make 6th grade class series | | 349.6 |
| Check | 6711 | RingCentral Inc. | 9/23/2020 | Bill #CD000161689--Phone Service charges 8/29/20-9/28/20 | | 685.95 |
| Check | 6712 | Mick Terrizzi | 9/23/2020 | Bill #ExpReimb 200915--Studio Band Course - Remote Recording interface Qty: 3; 3x ASL signingonline.com Semester Course | | 552.72 |
| Credit Card | 9515-2022 | Catsone.com | 9/1/2020 | | | 95.2 |
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | 50 pack disposable face mask | | 12.76 |
| Credit Card | 9515-3612 | Walmart.com | 9/1/2020 | 150 disposable face masks | | 62.26 |
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | 4x no contact forehead thermometers; 1 pack personnel file folders | | 323.43 |
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | 1 gallon hand sanitizer | | 43.65 |
| Credit Card | 9515-3612 | Law Offices of Young, Minney & Corr, LLP | 9/1/2020 | Online HR legal seminar, Kim Frankel | | 25 |
| Credit Card | 9515-3612 | Law Offices of Young, Minney & Corr, LLP | 9/1/2020 | HR legal seminar, Zach Powers | | 25 |
| Credit Card | 9515-3612 | Law Offices of Young, Minney & Corr, LLP | 9/1/2020 | HR legal seminar, Bonita Herrera | | 25 |
| Credit Card | 9515-3612 | Law Offices of Young, Minney & Corr, LLP | 9/1/2020 | HR legal seminar, Amanda Okamoto | | 25 |
| Credit Card | 9515-3612 | The Home Depot | 9/1/2020 | 11 4' Lifetime tables | | 518.7 |
| Credit Card | 9515-3612 | The Home Depot | 9/1/2020 | 18 4' LifeTime tables | | 824.45 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | Water reservoir for portable sink | | 19.59 |
| Credit Card | 9515-3612 | ZOOM.US | 9/1/2020 | Subscription to video conferencing service | | 334.23 |
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | 4x portable hand washing sinks | | 524.36 |
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | 11x hand sanitizer, 1 gallon | | 480.15 |
| Credit Card | 9515-3612 | The Home Depot | 9/1/2020 | 7x 4' LifeTime tables | | 307.15 |
| Credit Card | 9515-3612 | The Home Depot | 9/1/2020 | 9x 4' LifeTime tables | | 404.01 |
| Credit Card | 9515-3612 | Law Offices of Young, Minney & Corr, LLP | 9/1/2020 | Legal seminar, Amanda Okamoto | | 25 |
| Credit Card | 9515-3612 | IKEA | 9/1/2020 | 30x small table umbrellas | | 278.1 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | Manila file folders | | 37.02 |
| Credit Card | 9515-3612 | DHGate.com | 9/1/2020 | 1800 disposable blue surgical masks | | 287 |
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | Bar code scanners | | 42.58 |
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | Velcro tape for plastic shields; labels | | 36.03 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | Virucide concentrate, for cleaning classrooms | | 40.41 |

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.

| Payment Type | Check #/CC Account | Vendor | Transaction Date | Description | Void | Amount |
|--------------|--------------------|--|------------------|--|------|---------|
| Credit Card | 9515-3612 | Amazon Mktplace Pmts | 9/1/2020 | 4x 100 pack protective face shields | | 686.08 |
| Credit Card | 9515-3612 | Custom Apparel and Promotions | 9/1/2020 | 1000 cloth face masks, EBIA silk screen | | 2475 |
| Credit Card | 9515-3612 | Law Offices of Young, Minney & Corr, LLP | 9/1/2020 | Legal seminar, Michelle Cho | | 25 |
| Credit Card | 9515-3612 | Jumbula | 9/1/2020 | Monthly fee for afterschool online system | | 40 |
| Credit Card | 9515-3612 | AP By The Sea | 9/1/2020 | Calvin Ye, online AP History seminar | | 550 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 7/30 Label Remover | | 5.12 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 7/30 Hair dryer used for label removing | | 11.98 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 8/11 Neenah Cardstock 300ct | | 15.28 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 9/4 Unisex Reusable Splash Facial Cover | | 17.47 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 8/11 Shipping Address Laser Labels | | 22.93 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 8/14 Mead Spiral Notebook | | 27.28 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 2 qty Laptop Charger HP 741727-001 | | 43.48 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 8/5 5 qty Oxford Comp Notebooks Graph ruled | | 87.35 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 5 Qty Bulk Minature Plastic Pencil Sharpeners | | 98.25 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 8/14 Qty 4 XP-Pen Ultrathin Tablet Drawing Graphics | | 174.76 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 1 qty BIC pen Black; 1 qty BIC pen Blue; 2 qty Presharpened Pencils; 10 qty Loose leag Graph Paper; 4 qty MEAD Spiral Notebook | | 206.82 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 11 qty 36pc Sargent Art Large Erasers; 10 qty 52pc Dry Erase Markers | | 209.98 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 40 qty Double Ended Dry Erase markers with eraser | | 211.2 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | Erasers; 25pks Composition Notebook; 11qty Dry Erase Marker; 1pk Popsicle Sticks; 1 Pk Clear Sheet Protector sheets 5qty dry erase marker; 1qty Composition notebook | | 976.88 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 50 qty Nekteck USB C Wall Charger | | 1092 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 3 qty Lenovo computer | | 1832.13 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 13 qty Lenovo laptops | | 8994.18 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | HR Systems | | 292.5 |
| Credit Card | 9515-3612 | BambooHR | 9/1/2020 | HR Systems | | 311 |
| Credit Card | 9515-3612 | DHGate.com | 9/1/2020 | Protective Transparent Face Shield | | 128.4 |
| Credit Card | 9515-3612 | Elite Translingo | 9/1/2020 | Certified Translation Services | | 1552.5 |
| Credit Card | 9515-3612 | Jumbula | 9/1/2020 | Monthly fee for afterschool online system | | 40 |
| Credit Card | 9515-3612 | Office Depot | 9/1/2020 | Manual Pencil Sharpeners 240qty | | 131.4 |
| Credit Card | 9515-3612 | Walmart.com | 9/1/2020 | 2qty Lenovo Laptop | | 881.82 |
| Credit Card | 9515-3612 | ZOOM.US | 9/1/2020 | Zoom Standard Biz Monthly | | 4.65 |
| Credit Card | 9515-3612 | ZOOM.US | 9/1/2020 | Zoom Standard Biz Monthly | | 7.35 |
| Credit Card | 9515-3612 | ZOOM.US | 9/1/2020 | Subscription to video conferencing service | | 334.23 |
| Credit Card | 9515-3612 | Classwork Co. | 9/1/2020 | ClassKick teacher software | | 96 |
| Credit Card | 9515-3612 | Imprint | 9/1/2020 | School Color Wristband | | 212.8 |

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.

| | | Transaction | | | | |
|--------------|--------------------|-------------------|----------|-----------------------------------|------|---------|
| Payment Type | Check #/CC Account | Vendor | Date | Description | Void | Amount |
| Credit Card | 9515-3612 | Padlet | 9/1/2020 | Padlet Backpack Schoolwide | | 1199.2 |
| Credit Card | 9515-3612 | PlaqueMaker | 9/1/2020 | Staff Recognition Award | | 22.42 |
| Credit Card | 9515-3612 | PlaqueMaker | 9/1/2020 | Staff Recognition Award | | 22.42 |
| Credit Card | 9515-3612 | PlaqueMaker | 9/1/2020 | Staff Recognition Award | | 96 |
| Credit Card | 9515-3612 | Sticker Mule, LLC | 9/1/2020 | School logo Sticker | | 1052.08 |
| Credit Card | 9515-3612 | Amazon.com | 9/1/2020 | 50 qty Nekteck USB C wall charger | | 1092 |
| Credit Card | 9515-3612 | Classwork Co. | 9/1/2020 | ClassKick Pro subscripion | | 96 |
| Credit Card | 9515-3612 | OccasionalMotto | 9/1/2020 | 4 Qty of bulk notebooks | | 87.36 |

Cover Sheet

East Bay Innovation Academy Academic Updates

Section: III. Academic Excellence
Item: A. East Bay Innovation Academy Academic Updates
Purpose: Discuss
Submitted by:
Related Material: EBIA Intersession_PD fall 2020 overview.pdf



Fall Intersession

E-Explorations - Zoom into our future

Student Outcomes

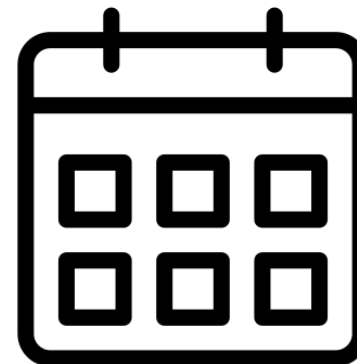
1. Foster **design and innovation**
2. **Link learning** to careers in arts and tech
3. Plan and prepare for **college and career** readiness
4. **Interact and socialize** in different community and cultural settings



- Regular classes and schedule pause
- Students participate in specialized projects
- Attendance is mandatory - part of advisory credit
- Student-led family meetings (PLPs) occur on last days

Distance Learning Intersession: Fall '20

- Takes place remotely via zoom
- **One Week** in length starting **Monday Oct 26th**
- Log-on to advisory zoom at **8:30am (upper)/ 9 am (lower)** each day
- Student-led PLP Family Conferences held **Nov 2nd and 3rd**



Upper School Intersession: Distance Learning Edition

Session 1 8:30-9:30: Advisory Tri 2 Preparation

BREAK 9:30-10:00

Session 2 10:00-12:00: College & Career (check [schedule](#) for days/times)

BREAK 12:00-1:00: Zoom Lounge Open (optional)

Session 3 1:00 - 3:30: Student Project Time (independent)

Session 1 Advisory Trimester 2 Prep

- **Reflect** on Tri 1
- Make **plans** for Tri 2
- Set **goals**, and organize deadlines
- **Prepare** to discuss your self-growth with family



Session 2: College & Career



- **9th/10th Grade:** Overview of the college application and admission process
- **11th Grade:** SAT prep
- **12th Grade:** College essay writing workshop

9/10th Grade College and Career Schedule

| | | | |
|-------------------|------|------------------------|---|
| College Readiness | 9-10 | M/T/W/Th/F 10-11 am | Facilitated by Dr. Jennifer Winward of the <u>Winward Academy</u> , this program introduces students to all aspects of the college application process. Students will explore topics like how to become competitive college applicants, how to select the right college, and how colleges make admission decisions. |
|-------------------|------|------------------------|---|

11th Grade College and Career Schedule

| | | | |
|---------------|----|--------------------------------------|---|
| SAT Test Prep | 11 | M/T/W/Th/F 10-12 am or 12-2 pm | Nervous about the SAT? Anxious that you're "not a good test-taker?" Beef up your testing strategies and improve your score with SAT tips, prep, and individual support from experienced instructor Nick Copeland. |
|---------------|----|--------------------------------------|---|

12th Grade College and Career Schedule

| | | | |
|--------------------------------|----|----------------------|--|
| College Essay Writing Workshop | 12 | M/W/F 10-11:30 am | <p>As seen on the Today Show and The Washington Post, the renowned College Essay Guy Team will provide seniors with a Personal Statement Workshop over three 90-minute sessions. Students will receive live instruction, as well as access to the College Essay Guy writing tool and on-demand courses, while covering topics like:</p> <ul style="list-style-type: none">● How do I find my essay topic?● How do I revise my essay?● How do I bring my essay to life? <p>And much more.</p> |
|--------------------------------|----|----------------------|--|

Session 3 Projects

Credit Recovery

9-12

Flexible, 2+ hours each day

If you need to recover credit from one of your classes during Tri 1, this is the perfect time to start! You will need to meet with your teacher for the class you didn't pass, [make a plan using this form](#), and complete the plan by the due date listed on the form. Credit Recovery may continue into trimester 2 if needed, but you should plan to do a large chunk during intersession. Once complete, you will go over all the work with your teacher, and they will confirm your completion.

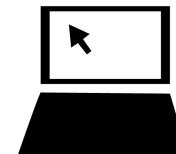
Exploring career fields in our Linked Learning Pathway

9-12

Flexible, 2 hours during the week

Nepris platform connects learners with a network of professionals virtually, bringing real-world relevance and career exposure to all students. Students will explore career possibilities and receive tangible guidance through working professionals in a wide array of fields, through live industry chats and a library of curated videos. Students will complete research and reflection related to exploration.

Exploring any career choice



Session 3: Independent Project Time

Outdoor hike or bike ride

9-12

Flexible, 2-4 hours during the week

Plan and execute an outdoor hike or bike ride and document the journey via map, photos and/or video!

Fitness videos

9-12

Flexible, 1 hour during the week

Interested in dance or movement? Get your heart rate up by following dance exercise videos online. Playlist to be shared.



Lower School E-Exploration

- Choose a pathway: Arts, Music, Wellness, STEAM.
- Asynchronous options & a time slot each day for a synchronous session.
- Priority to 8th graders.
- 90 students per strand

Arts

Visual arts (mixed media)

Theatre

Dance

Choose if you like....



In workshops - Express your creative side by taking workshops about acting and performing, creating inspired visual arts pieces using a variety of at-home materials, and learn a mix of martial-arts and dance.

On your own - Keep practicing your on-stage skills, choose to explore more about the world of the stage by going back stage on Broadway and at Pixar, or continue to apply your visual art skills by taking animation and design workshops.



Music

Beatboxing
Lyric/Sound creation
Percussion

Choose if you like....



In workshops - Work with artists to explore percussion and rhythm and hip hop, and then try your hand at making music of your own - incorporating beatboxing, lyric writing and sounds into your own creations.

On your own - Get moving by learning about music and dance, try your hand at playing an instrument or learning to read music, or go backstage at Lincoln Center in NYC to watch concerts from a variety of musical genres.



Wellness

Different Forms of Dance

Mindfulness/Yoga

Conditioning / Fitness

Choose if you like....



In workshops - Work with coaches and choreographers to get moving through a variety of fitness and dance workshops. You'll learn hop poppin' moves and a blend of martial arts and get a chance to continue to work on your own fitness, meditation and conditioning goals.

On your own - Continue your wellness path building your own strength and flexibility with a variety of online fitness or dance classes, practicing meditation or getting outside and taking a hike!



STEAM

Building
DIY Creating
Experimenting

Choose if you like....



In workshops - Work with Bay Area Scientists to explore science, technology, art and math through engineering challenges and at-home lab experiments you can try yourself. Build a solar oven, distill water and make a spinning helicopter or flying hoopster!

On your own - Continue to tinker and build with DIY challenges at home, learn about women in STEAM careers, or take an online coding course.



Professional Development plans

- 1 day of individual grading and planning
- 2 days of structured PD
 - COVID update and training
 - Problem-based learning scenarios (EL, engagement, data review and analysis, parental communications)
 - Equity working groups
 - Department alignment - Common Rubrics
 - Teacher skill share
- 2 days of self-led PD

Cover Sheet

Review East Bay Innovation Academy Fiscal 2019-2020 Draft External Audit Report

Section: IV. Finance and Development
Item: A. Review East Bay Innovation Academy Fiscal 2019-2020 Draft External
Audit Report
Purpose: Vote
Submitted by:
Related Material: 6.30.20 EBIA Audited FS Draft 10.17.20.pdf
EBIA 19-20 Performance Audit Draft Rev.10.1.20.pdf

**EAST BAY INNOVATION ACADEMY
CHARTER SCHOOL NUMBER: 1620**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2020

Tentative
For discussion purposes only
Subject to revision

**EAST BAY INNOVATION ACADEMY
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YEAR ENDED JUNE 30, 2020**

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For discussion purposes only
Subject to revision



CliftonLarsonAllen LLP
CLAAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
East Bay Innovation Academy
Oakland, California

Report on the Financial Statements

We have audited the accompanying financial statements of East Bay Innovation Academy (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Board of Directors
East Bay Innovation Academy

Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the Academy as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**EAST BAY INNOVATION ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020**

ASSETS

CURRENT ASSETS

| | |
|---|---------------------|
| Cash and Cash Equivalents | \$ 1,110,305 |
| Accounts Receivable - Federal and State | 853,691 |
| Accounts Receivable - Other | 48,242 |
| Prepaid Expenses and Other Assets | <u>89,192</u> |
| Total Assets | <u>\$ 2,101,430</u> |

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

| | |
|--|----------------|
| Accounts Payable and Accrued Liabilities | \$ 460,672 |
| PPP Loan Payable, Current Portion | <u>203,180</u> |
| Total Current Liabilities | 663,852 |

LONG-TERM LIABILITIES

| | |
|-----------------------------|------------------|
| PPP Loan Payable | 749,354 |
| Total Long-Term Liabilities | <u>749,354</u> |
| Total Liabilities | <u>1,413,206</u> |

NET ASSETS

| | |
|----------------------------------|---------------------|
| Without Donor Restrictions | 684,653 |
| With Donor Restrictions | <u>3,571</u> |
| Total Net Assets | <u>688,224</u> |
| Total Liabilities and Net Assets | <u>\$ 2,101,430</u> |

See accompanying Notes to Financial Statements.

**EAST BAY INNOVATION ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020**

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---------------------------------------|-------------------------------|----------------------------|-------------------|
| REVENUES | | | |
| State Revenue: | | | |
| State Aid | \$ 3,924,853 | \$ - | \$ 3,924,853 |
| Other State Revenue | 786,809 | - | 786,809 |
| Federal Revenue: | | | |
| Grants and Entitlements | 364,635 | - | 364,635 |
| Local Revenue: | | | |
| In-Lieu Property Tax Revenue | 1,493,210 | - | 1,493,210 |
| Contributions | 138,773 | - | 138,773 |
| Interest Income | 1 | - | 1 |
| Other Local Revenue | 156,480 | - | 156,480 |
| Other Revenue | 74,429 | - | 74,429 |
| Net Assets Released from Restrictions | 36,387 | (36,387) | - |
| Total Revenues | <u>6,975,577</u> | <u>(36,387)</u> | <u>6,939,190</u> |
| EXPENSES | | | |
| Program Services | 6,283,993 | - | 6,283,993 |
| Management and General | 548,142 | - | 548,142 |
| Fundraising | 12,329 | - | 12,329 |
| Total Expenses | <u>6,844,464</u> | <u>-</u> | <u>6,844,464</u> |
| CHANGE IN NET ASSETS | 131,113 | (36,387) | 94,726 |
| Net Assets, Beginning of Year | <u>553,540</u> | <u>39,958</u> | <u>593,498</u> |
| NET ASSETS, END OF YEAR | <u>\$ 684,653</u> | <u>\$ 3,571</u> | <u>\$ 688,224</u> |

See accompanying Notes to Financial Statements.

**EAST BAY INNOVATION ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|--|---------------|
| Change in Net Assets | \$ 94,726 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: | |
| Change in Operating Assets: | |
| Accounts Receivable - Federal and State | 121,652 |
| Accounts Receivable - Other | (28,583) |
| Prepaid Expenses and Other Assets | (16,158) |
| Change in Operating Liabilities: | |
| Accounts Payable and Accrued Liabilities | (145,283) |
| Net Cash Provided by Operating Activities | <u>26,354</u> |

CASH FLOWS FROM FINANCING ACTIVITIES

| | |
|---|----------------|
| Proceeds from Debt | 952,534 |
| Repayments of Debt | (50,008) |
| Net Cash Provided by Financing Activities | <u>902,526</u> |

NET CHANGE IN CASH AND CASH EQUIVALENTS

928,880

Cash and Cash Equivalents, Beginning of Year

181,425**CASH AND CASH EQUIVALENTS, END OF YEAR**\$ 1,110,305**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

| | |
|------------------------|-----------------|
| Cash Paid for Interest | <u>\$ 5,463</u> |
|------------------------|-----------------|

See accompanying Notes to Financial Statements.

**EAST BAY INNOVATION ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020**

| | Program Services | Management and General | Fundraising | Total Expenses |
|----------------------------|---------------------|---------------------------|------------------|-------------------|
| Salaries and Wages | \$ 3,741,912 | \$ 198,874 | \$ - | \$ 3,940,786 |
| Pension Expense | 499,403 | 29,195 | - | 528,598 |
| Other Employee Benefits | 309,145 | 27,435 | - | 336,580 |
| Payroll Taxes | 118,017 | 8,694 | - | 126,711 |
| Legal Expenses | - | 58,191 | - | 58,191 |
| Accounting Expenses | - | 16,656 | - | 16,656 |
| Other Fees for Service | 614,326 | 80,229 | - | 694,555 |
| Advertising and Promotions | 2,380 | - | - | 2,380 |
| Office Expenses | 48,674 | 12,618 | - | 61,292 |
| Information Technology | 66,773 | - | - | 66,773 |
| Occupancy | 605,369 | 39,306 | - | 644,675 |
| Travel | 6,054 | 1,513 | - | 7,567 |
| Interest | - | 5,463 | - | 5,463 |
| Insurance | 36,550 | 9,137 | - | 45,687 |
| Instructional Materials | 203,495 | 2,259 | - | 205,754 |
| Other Expenses | 31,895 | 58,572 | 12,329 | 102,796 |
| | <u>\$ 6,283,993</u> | <u>\$ 548,142</u> | <u>\$ 12,329</u> | <u>6,844,464</u> |
| Total | <u>\$ 6,283,993</u> | <u>\$ 548,142</u> | <u>\$ 12,329</u> | <u>6,844,464</u> |

See accompanying Notes to Financial Statements.

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

East Bay Innovation Academy (the Academy) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter schools located in Alameda County. The Academy is economically dependent on state and federal funding.

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

Cash and Cash Equivalents

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

Use of Estimates

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

Basis of Accounting

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

Functional Allocation of Expenses

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

Basis of Presentation

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

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions..

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Accounts Receivables

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2020. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property Taxes

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

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the Academy. The entire compensated absences liability is reported on the statement of financial position. Employees of the Academy are paid for days or hours worked based upon Board approved schedules which include vacation. Sick leave is accumulated however, not paid out. Certificated unionized staff receive 10 days of sick leave at the beginning of the year per union contracts. Non-certified hourly staff eligible for sick days are accrued at 1 hour per 30 hours worked.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the Academy based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for general use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as increases in net assets with donor restrictions. Restricted contributions that are received and released in the same period are reported as contribution revenue without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Income Taxes

The Academy is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Academy is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Academy files an exempt return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Change in Accounting Principle

In May 2014, FASB issued Accounting Standards Update (ASU) 2014-09, Revenues from Contracts with Customers (Topic 606). The update establishes the core principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in the amount that reflects the consideration to which the entity expects to be entitled in exchange for those good or services. The Academy has early adopted the implementation of ASU 2014-09 under the full retrospective approach. There was no material impact on the Academy's financial position and results of operations upon adoption of the new standard.

In June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, Not-for-Profit Entities (Topic 958) – Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The update clarifies and improves the scope and the accounting guidance for contributions received and contributions made. The amendments in this update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions), or as exchange (reciprocal transactions) and (2) determining whether a contribution is conditional. The Academy has implemented ASU 2018-08 under the modified retrospective approach. There was no material impact on the Academy's financial position and results of operations upon adoption of the new standard.

Subsequent Events

The Academy has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use, within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2020:

| | |
|--|---------------------|
| Cash and Cash Equivalents | \$ 1,110,305 |
| Accounts Receivable - Federal and State | 853,691 |
| Accounts Receivable - Other | 48,242 |
| Less: Net Assets With Donor Restrictions | (3,571) |
| Financial Assets Available for General Expenditure | <u>\$ 2,008,667</u> |

As part of its liquidity management plan, the Academy monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 CONCENTRATION OF CREDIT RISK

The Academy maintains an interest bearing cash account with a financial institution. The account at this institution is insured by the Federal Deposit Insurance Corporation (FDIC). At times, cash in this account exceeds the maximum insured amount. The Academy has not experienced any losses regarding this account and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 LONG-TERM DEBT

California Department of Education

The Academy received a revolving loan from the California Department of Education (CDE) in the amount of \$250,000. The loan requires annual principal payments of \$50,000 and carried an interest rate of 0.27%. Annual payments of principal and interest are deducted from the Academy’s apportionment. This loan was repaid in the current fiscal year.

PPP Loan

In May 2020 the Academy received a loan from Wells Fargo in the amount of \$952,534 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the “PPP Loan”). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over twenty-four months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the organization fails to apply for forgiveness within ten months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. To the extent that all or part of the PPP Loan is not forgiven, the Academy will be required to pay interest on the PPP Loan at a rate of 1.0% per annum, and commencing in April 2021 principal and interest payments will be required through the maturity date in May 2022.

The loan repayment by year is as follows:

| <u>Year Ending June 30,</u> | |
|-----------------------------|--------------------------|
| 2021 | \$ 203,180 |
| 2022 | 749,354 |
| Total | <u><u>\$ 952,534</u></u> |

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 EMPLOYEE RETIREMENT

Multi-Employer Defined Benefit Pension Plans

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

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

State Teachers' Retirement System (STRS)

Plan Description

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

The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2019, total plan net assets are \$273 billion, the total actuarial present value of accumulated plan benefits is \$392 billion, contributions from all employers totaled \$5.6 billion, and the plan is 66% funded. The Academy did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2021-22. The required employer contribution rate for year ended June 30, 2020 was 18.13% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

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

| <u>Year Ending June 30,</u> | <u>Required Contribution</u> | <u>Percent Contributed</u> |
|-----------------------------|----------------------------------|--------------------------------|
| 2018 | \$ 287,012 | 100% |
| 2019 | \$ 428,671 | 100% |
| 2020 | \$ 528,598 | 100% |

NOTE 6 OPERATING LEASE

The Academy leases its facility on an annual renewable basis. Lease expense for the year ended June 30, 2020 was \$337,160.

Future minimum lease payments for fiscal year June 30, 2021 are \$238,975.

NOTE 7 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other expenses, travel, and other fees for service which are allocated on the basis of estimates of time and effort. Also allocated are occupancy and insurance expenses which are allocated on a square footage basis. Office expenses and instructional materials were allocated based on estimated usage.

NOTE 8 LINE OF CREDIT

The Academy has a revolving line of credit with Bank of America for \$70,000 that carries an interest rate of 11.75%. There was no balance as of June 30, 2020.

NOTE 9 NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2020 the Academy had the following net assets with donor restrictions:

| | |
|--|-----------------|
| Subject to Expenditure for Specific Purpose: | |
| Measure N | \$ 3,571 |
| Total Net Assets With Donor Restrictions | <u>\$ 3,571</u> |

**EAST BAY INNOVATION ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 9 NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the years ended June 30:

Releases from Net Assets for Specific Purpose:

| | |
|-------------------------------------|-------------------------|
| Low Performing Students Block Grant | \$ 3,748 |
| Measure N | <u>32,639</u> |
| | <u><u>\$ 36,387</u></u> |

NOTE 10 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

During the fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the Academy, COVID-19 may impact various parts of its 2021 operations and financial results, including, but not limited to, loss of revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. Management believes the Academy is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

SUPPLEMENTARY INFORMATION

Tentative
For discussion purposes only
Subject to revision

**EAST BAY INNOVATION ACADEMY
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2020**

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

Charter School number authorized by the State: 1620

The Board of Directors and the Administrator as of the year ended June 30, 2020 were as follows:

BOARD OF DIRECTORS

| <u>Member</u> | <u>Office</u> | <u>Term Expires (3 year term)</u> |
|-----------------------|--|-----------------------------------|
| Shelley Benning | Board Chair / Co-Founder | August 2019 |
| Laurie Jacobson Jones | Vice Chair and Treasurer / Co-Founder | August 2019 |
| Kelly Garcia | Secretary | August 2019 |
| Ken Berrick | Board Member | June 2019 |
| Saamra Mekuria-Grillo | Board Member | October 2019 |
| Bradley Edgar | Board Member | Need term |
| Kimberly Smith | Board Member | Emeritus |

ADMINISTRATORS

| | |
|--------------|--------------------|
| Michelle Cho | Executive Director |
|--------------|--------------------|

**EAST BAY INNOVATION ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2020**

| | Instructional Minutes | | Credited Minutes COVID-19 School Closure Certification | Total Actual Plus Credited Minutes | Traditional Calendar Days | Credited Days COVID-19 School Closure Certification | Total Actual Plus Credited Days | Status |
|----------|-----------------------|--------|--|---------------------------------------|---------------------------------|---|------------------------------------|---------------|
| | Requirement | Actual | | | | | | |
| Grade 6 | 54,000 | 38,565 | 17,190 | 55,755 | 125 | 55 | 180 | In compliance |
| Grade 7 | 54,000 | 38,565 | 17,190 | 55,755 | 125 | 55 | 180 | In compliance |
| Grade 8 | 54,000 | 38,565 | 17,190 | 55,755 | 125 | 55 | 180 | In compliance |
| Grade 9 | 64,800 | 48,445 | 21,570 | 70,015 | 125 | 55 | 180 | In compliance |
| Grade 10 | 64,800 | 48,445 | 21,570 | 70,015 | 125 | 55 | 180 | In compliance |
| Grade 11 | 64,800 | 48,445 | 21,570 | 70,015 | 125 | 55 | 180 | In compliance |
| Grade 12 | 64,800 | 48,445 | 21,570 | 70,015 | 125 | 55 | 180 | In compliance |

See Independent Auditors' Report and the Notes to Supplementary Information

**EAST BAY INNOVATION ACADEMY
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 YEAR ENDED JUNE 30, 2020**

| | Second Period Report | | Annual Report | |
|-------------|----------------------|---------------|-----------------|---------------|
| | Classroom Based | Total | Classroom Based | Total |
| Grades 4-6 | 129.63 | 129.63 | 129.63 | 129.63 |
| Grades 7-8 | 221.94 | 221.94 | 221.94 | 221.94 |
| Grades 9-12 | 236.23 | 242.01 | 236.23 | 242.01 |
| ADA Totals | <u>587.80</u> | <u>593.58</u> | <u>587.80</u> | <u>593.58</u> |

Tentative
 For discussion purposes only
 Subject to revision

**EAST BAY INNOVATION ACADEMY
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

| | | |
|---|----|-----------------------|
| June 30, 2020 Annual Financial Report Fund Balances (Net Assets) | \$ | 688,226 |
| Adjustments and Reclassifications: | | |
| Increase (Decrease) of Fund Balance (Net Assets): | | |
| Cash and Cash Equivalents | | - |
| Prepaid Expenses and Other Assets | | (33,447) |
| Accounts Payable and Accrued Liabilities | | 33,445 |
| Net Adjustments and Reclassifications | | <u>(2)</u> |
| June 30, 2020 Audited Financial Statement Fund Balances (Net Assets) | | <u>\$ 688,224</u> |

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**EAST BAY INNOVATION ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2020**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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



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

Board of Directors
East Bay Innovation Academy
Oakland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of East Bay Innovation Academy (the Academy), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Internal Control Over Financial Reporting

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

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

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

Board of Directors
East Bay Innovation Academy

Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE



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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
 East Bay Innovation Academy
 Oakland, California

We have audited East Bay Innovation Academy's (the Academy) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2020. The Academy's state compliance requirements are identified in the table below.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Academy's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the Academy's compliance.

Compliance Requirements Tested

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

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

Board of Directors
 East Bay Innovation Academy

| <u>Description</u> | <u>Procedures Performed</u> |
|---|-----------------------------|
| Unduplicated Local Control Funding Formula Pupil Counts | Yes |
| Local Control and Accountability Plan | Yes |
| Independent Study-Course Based | Not applicable |
| Charter Schools: | |
| Attendance | Yes |
| Mode of Instruction | Yes |
| Nonclassroom-based instructional/independent study | No ¹ |
| Determination of funding for nonclassroom-based instruction | Not applicable |
| Annual instructional minutes – classroom based | Yes |
| Charter School Facility Grant Program | Yes |

¹ Nonclassroom ADA was under the threshold that requires testing.

Opinion on State Compliance

In our opinion, the Academy complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2020.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
 REPORT DATE

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 Subject to revision

**EAST BAY INNOVATION ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

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

| <u>Five Digit Code</u> | <u>Finding Types</u> |
|------------------------|--|
| 10000 | Attendance |
| 20000 | Inventory of Equipment |
| 30000 | Internal Control |
| 40000 | State Compliance |
| 42000 | Charter School Facilities Program |
| 43000 | Apprenticeship: Related and Supplemental Instruction |
| 50000 | Federal Compliance |
| 60000 | Miscellaneous |
| 61000 | Classroom Teacher Salaries |
| 62000 | Local Control Accountability Plan |
| 70000 | Instructional Materials |
| 71000 | Teacher Misassignments |
| 72000 | School Accountability Report Card |

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.

For discussion purposes only
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**EAST BAY INNOVATION ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2020**

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

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**EAST BAY INNOVATION ACADEMY
MEASURE G1 PARCEL TAX PERFORMANCE AUDIT
FOR THE YEAR ENDED JUNE 30, 2020**

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**EAST BAY INNOVATION ACADEMY
TABLE OF CONTENTS
JUNE 30, 2020**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
East Bay Innovation Academy
Oakland, California

We have conducted a performance audit of compliance as required by Oakland Unified School District (OUSD) of East Bay Innovation Academy for the year ended June 30, 2020.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 2 which includes determining East Bay Innovation Academy's compliance with the performance requirements for the Teacher Retention and Middle School Improvement Act Fund (Measure G1) funds. Management is responsible for East Bay Innovation Academy Measure G1 compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of East Bay Innovation Academy to determine if internal controls were adequate to help ensure compliance with the requirements of Measure G1. Accordingly, we do not express any assurance on internal control.

The results of our tests indicated that, in all significant respects, East Bay Innovation Academy expended Measure G1 funds for the fiscal year ended June 30, 2020, only for the specific purposes identified by OUSD and approved by the voters, in accordance with the requirements of Measure G1.

The purpose of this report is intended solely for the information and use of OUSD, the board of directors and management of East Bay Innovation Academy, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**EAST BAY INNOVATION ACADEMY
MEASURE G1 PARCEL TAX PERFORMANCE AUDIT
JUNE 30, 2020**

BACKGROUND INFORMATION

The Teacher Retention and Middle School Improvement Act (Measure G1) was authorized by an election of the registered voters of the County of Alameda. Measure G1 was established to provide a districtwide educator salary increase designed to attract/retain teachers; provide enhanced middle school art, music, languages/other programs in addition to core educational programs; improve academic achievement; provide safe, positive schools, and prepare students for college/careers in Oakland Unified School District (OUSD) schools as well as charter schools in Oakland. The funds for this measure will come from OUSD levying a tax of \$120 per parcel, providing \$12.4 million annually, for 12 years, with exemptions for senior and low income residents.

OBJECTIVES

- Ensure proceeds and expenditures of the parcel tax are fully accounted in the books and records of the charter school.
- Ensure expenditures are in support of allowable uses as per the ballot language, separately with respect to middle school grants and salary for school site educators.
- Ensure that the charter school receiving middle school grant funding has an approved education improvement plan with the minimal requirements specified in the ballot.
- For the charter school receiving middle school grant funding, make a positive statement about the issue of supplanting versus supplementing.

SCOPE OF THE AUDIT

- The scope of our performance audit covered the fiscal period from July 1, 2019 to June 30, 2020. The sample of expenditures tested included object and resource codes associated with the Measure G1. The propriety of expenditures funded through other state, federal or local funding sources, other than the proceeds of Measure G1, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2020, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

1. We obtained parcel tax expenditure detail reports prepared by the charter school and agreed amounts to the general ledger.
2. We haphazardly selected a sample of 39 payroll related expenditures totaling \$77,645 or 88%, of \$88,689, allocated to the total salary increase for school site educators and obtained and reviewed the necessary supporting documentation of payroll registers to satisfy ourselves that they were only to provide raises to "school site educators," as the term was used in the ballot text. We also tested payroll benefits for reasonableness using a 25% estimate of base salary (20% STRS/PERS and 5% other benefits)
3. We ensured the same percentage (2.2511%) increase in salary was applied to all school site educators.

**EAST BAY INNOVATION ACADEMY
MEASURE G1 PARCEL TAX PERFORMANCE AUDIT
JUNE 30, 2020**

PROCEDURES PERFORMED (CONTINUED)

4. We reviewed \$25,125 or 68% of the expenses allocated to the middle school grant funding, which was paid to a behavioral support aide and student enrichment coordinator, we reviewed the job descriptions as supporting documents, to ensure they were within the specific purpose of the ballot language. The allowable use of expense incurred is for the fourth key goal of the ballot, to create a more positive and safe middle school learning environment.
5. We verified if the parcel tax is funding supplemental activities by performing the following procedures. Ascertained if funds were used to provide services, which were legally required to be made available by virtue of being a school. Also, performed procedures to ascertain whether the parcel tax funded services that were previously provided with another funding source.
6. We obtain the approved education improvement plan for the charter school and perform the following procedures. Ensured the plan contains the minimal elements required by the ballot. Verified the actual parcel tax expenditures are consistent with the approved plan.
7. We examined supporting documentation to validate the amount of Measure G1 Parcel Tax revenues received.

FINDINGS AND RESPONSES

None noted.

**EAST BAY INNOVATION ACADEMY
MEASURE G1 PARCEL TAX PERFORMANCE AUDIT
JUNE 30, 2020**

SCHEDULE OF INCOME STATEMENT ACCOUNTS FOR THE YEAR ENDED JUNE 30,

Measure G1 Revenues:

| | | |
|--------------------------------|----|---------|
| Measure G1 Parcel Tax Revenues | \$ | 121,109 |
|--------------------------------|----|---------|

Measure G1 Expenditures:

| | | |
|---|--|----------------|
| Salary Increase for School Site Educators | | 88,689 |
| Middle School Grants | | 36,965 |
| Total Expenditures | | <u>125,654</u> |

| | | |
|--|-----------|-----------------------|
| Revenues less Expenditures - Measure G1 | \$ | <u>(4,545)</u> |
|--|-----------|-----------------------|

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Cover Sheet

East Bay Innovation Academy Year To Date Financial Update

Section: IV. Finance and Development
Item: B. East Bay Innovation Academy Year To Date Financial Update
Purpose: Vote
Submitted by:
Related Material: EBIA 20-21 SEP Financials 2020.10.19 CF.pdf
EBIA 20-21 SEP Financials 2020.10.19 YTD.pdf
EBIA_financial summary for the board_Oct 2020.pdf

East Bay Innovation Academy
 Monthly Cash Forecast
 As of Sep close

| | 2020/21 | | | | | | | | | | | | Forecast | AP/AR |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual & Projected | | | | | | | | | | | | | |
| | Jul Actual | Aug Actual | Sep Actual | Oct Projected | Nov Projected | Dec Projected | Jan Projected | Feb Projected | Mar Projected | Apr Projected | May Projected | Jun Projected | | |
| Beginning Cash | 1,110,305 | 1,267,607 | 1,144,344 | 1,336,079 | 1,408,004 | 1,483,875 | 1,331,848 | 1,261,370 | 1,299,281 | 1,075,104 | 712,221 | 363,088 | | |
| Revenue | | | | | | | | | | | | | | |
| LCFF Entitlement | - | 279,910 | 369,502 | 491,705 | 462,027 | 462,027 | 491,706 | 462,027 | 370,057 | 166,187 | 166,187 | 166,187 | 5,418,258 | 1,530,737 |
| Federal Income | - | - | 274,727 | 82,035 | 59,067 | 8,442 | 14,039 | 59,067 | 47,192 | 14,039 | 8,442 | 27,817 | 721,089 | 126,223 |
| Other State Income | 16,164 | 19,827 | 78,354 | 49,770 | 121,750 | 32,500 | 32,500 | 99,486 | 15,461 | 51,785 | 39,214 | 17,825 | 774,619 | 199,982 |
| Local Revenues | 0 | 2,290 | 120 | 0 | 41,580 | 0 | 22,566 | 42,539 | 3,135 | 4,006 | 34,980 | 3,135 | 162,336 | 7,985 |
| Fundraising and Grants | 4,237 | 21,525 | 2,399 | 6,595 | 9,287 | 9,287 | 9,287 | 14,287 | 9,287 | 9,287 | 9,287 | 9,287 | 144,056 | 30,000 |
| Total Revenue | 20,401 | 323,552 | 725,102 | 630,106 | 693,711 | 512,256 | 570,099 | 677,405 | 445,133 | 245,305 | 258,110 | 224,251 | 7,220,358 | 1,894,927 |
| Expenses | | | | | | | | | | | | | | |
| Compensation & Benefits | 172,527 | 418,192 | 420,510 | 526,592 | 446,575 | 446,575 | 455,249 | 447,660 | 437,876 | 433,139 | 433,139 | 320,754 | 4,953,494 | (5,296) |
| Books & Supplies | 536 | 28,813 | 32,004 | 38,024 | 35,550 | 35,550 | 35,550 | 35,550 | 35,550 | 35,550 | 35,550 | 35,550 | 383,774 | - |
| Services & Other Operating Expenses | 55,420 | 107,606 | 162,582 | 182,963 | 161,626 | 181,672 | 142,983 | 150,454 | 191,002 | 135,551 | 135,524 | 176,575 | 1,859,095 | 75,138 |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 228,483 | 554,611 | 615,096 | 747,578 | 643,751 | 663,797 | 633,782 | 633,663 | 664,428 | 604,240 | 604,213 | 532,878 | 7,196,362 | 69,842 |
| Operating Cash Inflow (Outflow) | (208,082) | (231,059) | 110,006 | (117,473) | 49,960 | (151,541) | (63,683) | 43,742 | (219,295) | (358,935) | (346,103) | (308,627) | 23,996 | 1,825,085 |
| Revenues - Prior Year Accruals | 463,920 | 233,880 | 226 | 162,470 | 34,296 | 6,930 | - | - | - | - | - | - | - | - |
| Expenses - Prior Year Accruals | (8,192) | (31,679) | (4,732) | - | - | - | - | - | - | - | - | - | - | - |
| Accounts Receivable - Current Year | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accounts Payable - Current Year | (97,200) | (112,521) | 68,811 | - | - | - | - | - | - | - | - | - | - | - |
| Summerholdback for Teachers | (115,784) | 18,117 | 17,423 | 26,928 | 26,928 | 26,928 | 26,928 | 26,928 | 26,928 | 26,928 | 26,928 | 26,928 | 26,928 | 26,928 |
| Loans Payable (Current) | - | - | - | - | (35,314) | (34,345) | (33,723) | (32,759) | (31,810) | (30,877) | (29,958) | (29,055) | (29,055) | (29,055) |
| Loans Payable (Long Term) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Leases Payable | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Long Term Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure & Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Balance Sheet Changes | 122,639 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash | 1,267,607 | 1,144,344 | 1,336,079 | 1,408,004 | 1,483,875 | 1,331,848 | 1,261,370 | 1,299,281 | 1,075,104 | 712,221 | 363,088 | 52,335 | | |

East Bay Innovation Academy

Budget vs. Actuals
As of Sep close

| | Actual | | | Budget vs. Actual | | | Budget | | | Forecast Remaining | % of Forecast Spent | |
|---|------------------|------------------|----------------|-------------------|------------------|----------------------------|------------------|---------------------------|------------------|--------------------|---------------------|--|
| | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) | Approved Budget | Previous Month's Forecast | Current Forecast | | | Variance (Previous vs. Current Forecast) |
| SUMMARY | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| LCFF Entitlement | - | 279,910 | 369,502 | 649,412 | 649,411 | 1 | 5,148,063 | 5,418,258 | 5,418,258 | - | 4,768,846 | 12% |
| Federal Revenue | - | - | 274,727 | 274,727 | 3,913 | 270,814 | 451,076 | 743,589 | 721,089 | (22,500) | 446,362 | 38% |
| Other State Revenues | 16,164 | 19,827 | 78,354 | 114,345 | 57,290 | 57,055 | 764,156 | 789,955 | 774,619 | (15,336) | 660,274 | 15% |
| Local Revenues | 0 | 2,290 | 120 | 2,410 | 20,262 | (17,853) | 298,717 | 173,402 | 162,336 | (11,065) | 159,927 | 1% |
| Fundraising and Grants | 4,237 | 21,525 | 2,399 | 28,161 | 26,705 | 1,456 | 167,050 | 144,056 | 144,056 | - | 115,895 | 20% |
| Total Revenue | 20,401 | 323,552 | 725,102 | 1,069,054 | 757,581 | 311,474 | 6,829,062 | 7,269,259 | 7,220,358 | (48,901) | 6,151,303 | 15% |
| Expenses | | | | | | | | | | | | |
| Compensation and Benefits | 172,527 | 418,192 | 420,510 | 1,011,229 | 992,123 | (19,106) | 4,730,861 | 4,916,795 | 4,953,494 | (36,699) | 3,942,265 | 20% |
| Books and Supplies | 536 | 28,813 | 32,004 | 61,352 | 154,032 | 92,680 | 291,639 | 400,774 | 383,774 | 17,000 | 322,421 | 16% |
| Services and Other Operating Expenditures | 55,420 | 107,606 | 162,582 | 325,608 | 380,737 | 55,129 | 1,787,432 | 1,879,673 | 1,859,095 | 20,578 | 1,533,487 | 18% |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 228,483 | 554,611 | 615,096 | 1,398,190 | 1,526,892 | 128,702 | 6,809,932 | 7,197,241 | 7,196,362 | 879 | 5,798,173 | 19% |
| Operating Income | (208,082) | (231,059) | 110,006 | (329,135) | (769,311) | 440,176 | 19,130 | 72,018 | 23,996 | (48,023) | 353,131 | |
| Fund Balance | | | | | | | | | | | | |
| Beginning Balance (Unaudited) | 688,226 | 480,144 | 249,085 | 688,226 | 688,226 | - | 688,226 | 688,226 | 688,226 | - | - | - |
| Audit Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| Beginning Balance (Audited) | 688,226 | - | - | 688,226 | 688,226 | - | 688,226 | 688,226 | 688,226 | - | - | - |
| Operating Income | (208,082) | (231,059) | 110,006 | (329,135) | (769,311) | 440,176 | 19,130 | 72,018 | 23,996 | (48,023) | 353,131 | |
| Ending Fund Balance | 480,144 | 249,085 | 359,091 | 359,091 | (81,085) | 440,176 | 707,356 | 760,244 | 712,222 | (48,023) | 353,131 | |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | |

East Bay Innovation Academy

Budget vs. Actuals
As of Sep close

| Detail | Actual | | | Budget vs. Actual | | | Budget | | | | | |
|--|--------|-----|-------|-------------------|------------|----------------------------|-----------------|---------------------------|------------------|--|--------------------|---------------------|
| | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) | Approved Budget | Previous Month's Forecast | Current Forecast | Variance (Previous vs. Current Forecast) | Forecast Remaining | % of Forecast Spent |
| Enrollment Breakdown | | M1 | M2 | | | | | | | | | |
| 6 | | | 134 | | | | 119 | 112 | 112 | - | | |
| 7 | | | 121 | | | | 120 | 128 | 128 | - | | |
| 8 | | | 109 | | | | 118 | 123 | 123 | - | | |
| 9 | | | 78 | | | | 70 | 60 | 60 | - | | |
| 10 | | | 79 | | | | 80 | 76 | 76 | - | | |
| 11 | | | 61 | | | | 80 | 64 | 64 | - | | |
| 12 | | | 34 | | | | 60 | 64 | 64 | - | | |
| Enrollment Summary | | | | | | | | | | | | |
| 4-6 | | | 134 | | | | 119 | 112 | 112 | - | | |
| 7-8 | | | 230 | | | | 238 | 251 | 251 | - | | |
| 9-12 | | | 252 | | | | 290 | 264 | 264 | - | | |
| Total Enrolled | | | 616 | | | | 647 | 627 | 627 | - | | |
| ADA % | | | | | | | | | | | | |
| 4-6 | | | 97.5% | | | | 95% | 95% | 95% | | | |
| 7-8 | | | 96.8% | | | | 95% | 95% | 95% | | | |
| 9-12 | | | 95.0% | | | | 92% | 92% | 92% | | | |
| Average | | | 96.2% | | | | 94% | 94% | 94% | | | |
| ADA | | | | | | | | | | | | |
| 4-6 | | | 131.3 | | | | 113.1 | 106.4 | 106.4 | | | |
| 7-8 | | | 223.6 | | | | 226.1 | 238.5 | 238.5 | | | |
| 9-12 | | | 241.0 | | | | 266.8 | 242.9 | 242.9 | | | |
| Total ADA | | | 595.8 | | | | 606.0 | 587.7 | 587.7 | | | |
| Demographic Information | | | | | | | | | | | | |
| Prior Year | | | | | | | | | | | | |
| ADA (P-2) | | | | | | | 594 | 594 | 593.58 | | | |
| CALPADS Enrollment (for unduplicated % calc) | | | | | | | 620 | 620 | 620 | | | |
| # Unduplicated Count (CALPADS) | | | | | | | 207 | 207 | 207 | | | |
| # Free & Reduced Lunch (FRL) (CALPADS) | | | | | | | 177 | 177 | 177 | | | |
| # ELL (CALPADS) | | | | | | | 39 | 39 | 39 | | | |
| Current Year | | | | | | | - | - | - | | | |
| CALPADS Enrollment (for unduplicated % calc) | | | | | | | 647 | 627 | 627 | | | |
| # Unduplicated Count (CALPADS) | | | | | | | 216 | 209 | 209 | | | |
| # Free & Reduced Lunch (FRL) (CALPADS) | | | | | | | 185 | 179 | 179 | | | |
| # ELL (CALPADS) | | | | | | | 41 | 39 | 39 | | | |
| New Students | | | | | | | 27 | 7 | 7 | | | |

East Bay Innovation Academy

Budget vs. Actuals
As of Sep close

| | Actual | | | Budget vs. Actual | | | Budget | | | | | |
|--|---------------|----------------|----------------|-------------------|----------------|----------------------------|------------------|---------------------------|------------------|--|--------------------|---------------------|
| | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) | Approved Budget | Previous Month's Forecast | Current Forecast | Variance (Previous vs. Current Forecast) | Forecast Remaining | % of Forecast Spent |
| REVENUE | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | - | 190,317 | 190,317 | 380,634 | 380,633 | 1 | 3,506,520 | 3,806,332 | 3,806,332 | - | 3,425,698 | 10% |
| 8012 Education Protection Account Entitlement | - | - | - | - | - | - | 121,190 | 118,716 | 118,716 | - | 118,716 | 0% |
| 8019 State Aid - Prior Years | - | - | - | - | - | - | - | - | - | - | - | - |
| 8096 Charter Schools in Lieu of Property Taxes | - | 89,593 | 179,185 | 268,778 | 268,778 | 0 | 1,520,353 | 1,493,210 | 1,493,210 | - | 1,224,432 | 18% |
| SUBTOTAL - LCFF Entitlement | - | 279,910 | 369,502 | 649,412 | 649,411 | 1 | 5,148,063 | 5,418,258 | 5,418,258 | - | 4,768,846 | 12% |
| 8100 Federal Revenue | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | 77,500 | 77,500 | 77,500 | - | 77,500 | 0% |
| 8182 Special Education Reimbursement | - | - | - | - | - | - | 284,000 | 225,000 | 202,500 | (22,500) | 202,500 | 0% |
| 8220 Child Nutrition Programs | - | - | - | - | 3,913 | (3,913) | 39,131 | 37,921 | 37,921 | - | 37,921 | 0% |
| 8291 Title I | - | - | - | - | - | - | 38,055 | 38,055 | 38,055 | - | 38,055 | 0% |
| 8292 Title II | - | - | - | - | - | - | 12,390 | 12,390 | 12,390 | - | 12,390 | 0% |
| 8294 Title IV | - | - | - | - | - | - | - | 10,000 | 10,000 | - | 10,000 | 0% |
| 8299 All Other Federal Revenue | - | - | 274,727 | 274,727 | - | 274,727 | - | 342,723 | 342,723 | - | 67,996 | 80% |
| SUBTOTAL - Federal Income | - | - | 274,727 | 274,727 | 3,913 | 270,814 | 451,076 | 743,589 | 721,089 | (22,500) | 446,362 | 38% |
| 8300 Other State Revenues | | | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | 237 | - | - | 237 | - | 237 | - | 237 | 237 | - | - | 100% |
| 8381 Special Education - Entitlement (State) | 15,927 | 19,827 | 32,178 | 67,932 | 57,290 | 10,642 | 372,623 | 357,273 | 357,273 | - | 289,341 | 19% |
| 8382 Special Education Reimbursement (State) | - | - | - | - | - | - | 99,792 | 97,416 | 82,080 | (15,336) | 82,080 | 0% |
| 8520 Child Nutrition - State | - | - | - | - | - | - | 3,261 | 3,160 | 3,160 | - | 3,160 | 0% |
| 8545 School Facilities Apportionments | - | - | - | - | - | - | 178,500 | 178,500 | 178,500 | - | 178,500 | 0% |
| 8550 Mandated Cost Reimbursements | - | - | - | - | - | - | 17,270 | 17,270 | 17,270 | - | 17,270 | 0% |
| 8560 State Lottery Revenue | - | - | - | - | - | - | 92,710 | 89,923 | 89,923 | - | 89,923 | 0% |
| 8590 All Other State Revenue | - | - | 46,176 | 46,176 | - | 46,176 | - | 46,176 | 46,176 | - | - | 100% |
| SUBTOTAL - Other State Income | 16,164 | 19,827 | 78,354 | 114,345 | 57,290 | 57,055 | 764,156 | 789,955 | 774,619 | (15,336) | 660,274 | 15% |
| 8600 Other Local Revenue | | | | | | | | | | | | |
| 8634 Food Service Sales | - | - | - | - | 1,304 | (1,304) | 13,044 | 12,640 | - | (12,640) | - | - |
| 8660 Interest | 0 | 0 | 0 | 0 | 0 | (0) | 1 | 1 | 1 | - | 1.16 | 11% |
| 8690 Other Local Revenue | - | 2,290 | 120 | 2,410 | - | 2,410 | 19,410 | 18,810 | 18,810 | - | 16,400.47 | 13% |
| 8699 All Other Local Revenue | - | - | - | - | 15,000 | (15,000) | 150,000 | - | - | - | - | - |
| 8701 Oakland Measure N | - | - | - | - | - | - | 76,688 | 102,375 | 103,950 | 1,575 | 103,950 | 0% |
| 8703 Oakland Measure G1 | - | - | - | - | 3,958 | (3,958) | 39,575 | 39,575 | 39,575 | - | 39,575 | 0% |
| 8999 Uncategorized Revenue | - | - | (0) | (0) | - | (0) | - | - | - | - | 0 | - |
| SUBTOTAL - Local Revenues | 0 | 2,290 | 120 | 2,410 | 20,262 | (17,853) | 298,717 | 173,402 | 162,336 | (11,065) | 159,927 | 1% |
| 8800 Donations/Fundraising | | | | | | | | | | | | |
| 8801 Donations - Parents | 3,887 | 4,452 | 2,124 | 10,463 | 9,705 | 758 | 97,050 | 94,050 | 94,050 | - | 83,587 | 11% |
| 8802 Donations - Private | 350 | 17,067 | 275 | 17,692 | 15,000 | 2,692 | 50,000 | 50,000 | 50,000 | - | 32,308 | 35% |
| 8803 Fundraising | - | 6 | - | 6 | 2,000 | (1,994) | 20,000 | 6 | 6 | - | - | 100% |
| SUBTOTAL - Fundraising and Grants | 4,237 | 21,525 | 2,399 | 28,161 | 26,705 | 1,456 | 167,050 | 144,056 | 144,056 | - | 115,895 | 20% |
| TOTAL REVENUE | 20,401 | 323,552 | 725,102 | 1,069,054 | 757,581 | 311,474 | 6,829,062 | 7,269,259 | 7,220,358 | (48,901) | 6,151,303 | 15% |

East Bay Innovation Academy

Budget vs. Actuals
As of Sep close

| | Actual | | | Budget vs. Actual | | | Budget | | | | | |
|------------------------------------|--|---------------|----------------|-------------------|----------------|----------------------------|-----------------|---------------------------|------------------|--|--------------------|----------------------|
| | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) | Approved Budget | Previous Month's Forecast | Current Forecast | Variance (Previous vs. Current Forecast) | Forecast Remaining | % of Forecast Spent |
| EXPENSES | | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | | |
| 1000 | Certificated Salaries | | | - | - | - | - | - | - | - | - | - |
| 1100 | Teachers Salaries | 1,000 | 188,320 | 179,920 | 369,240 | 388,718 | 19,479 | 2,092,430 | 2,053,962 | 1,995,119 | 58,843 | 1,625,879 19% |
| 1103 | Teacher - Substitute Pay | - | 3,396 | 5,380 | 8,775 | 1,905 | (6,870) | 10,000 | 10,000 | 53,355 | (43,355) | 44,580 16% |
| 1148 | Teacher - Special Ed | 500 | 25,555 | 24,355 | 50,409 | 31,786 | (18,623) | 258,167 | 259,367 | 259,367 | - | 208,958 19% |
| 1160 | Teacher - Custom 2 | - | 15,430 | 14,830 | 30,261 | 34,733 | 4,472 | 157,280 | 157,880 | 158,298 | (418) | 128,037 19% |
| 1170 | Teacher - Custom 3 | - | - | 5,296 | 5,296 | - | (5,296) | - | - | 57,960 | (57,960) | 52,665 9% |
| 1300 | Certificated Supervisor & Administrator Salaries | 16,525 | 27,660 | 26,760 | 70,946 | 56,521 | (14,425) | 226,085 | 320,025 | 320,025 | - | 249,079 22% |
| 1311 | Cert Admin - DESEL, Curr. Instr. | 46,238 | 44,307 | 43,162 | 133,707 | 124,372 | (9,335) | 523,332 | 522,298 | 522,599 | (301) | 388,892 26% |
| | SUBTOTAL - Certificated Employees | 64,263 | 304,668 | 299,702 | 668,634 | 638,035 | (30,599) | 3,267,294 | 3,323,532 | 3,366,723 | (43,191) | 2,698,089 20% |
| 2000 | Classified Salaries | | | | | | | | | | | |
| 2104 | Classified - SPED | 4,636 | 10,118 | 12,243 | 26,997 | 18,327 | (8,670) | 100,800 | 153,400 | 191,305 | (37,905) | 164,308 14% |
| 2300 | Classified Supervisor & Administrator Salaries | 8,333 | 8,633 | 8,333 | 25,300 | 25,000 | (300) | 100,000 | 103,300 | 103,300 | - | 78,000 24% |
| 2400 | Classified Clerical & Office Salaries | 7,851 | 10,523 | 9,485 | 27,859 | 21,630 | (6,229) | 86,520 | 145,540 | 145,540 | - | 117,681 19% |
| 2402 | Classified Clerical & Office Salaries - Community Engage | 6,833 | 7,133 | 6,833 | 20,800 | 21,115 | 315 | 84,460 | 88,983 | 88,983 | - | 68,183 23% |
| 2905 | Other Classified - After School | - | - | - | - | 4,990 | 4,990 | 49,903 | 37,800 | - | 37,800 | - |
| 2928 | Other Classified - Food | - | - | - | - | 1,680 | 1,680 | 16,800 | - | - | - | - |
| | SUBTOTAL - Classified Employees | 27,654 | 36,408 | 36,895 | 100,956 | 92,743 | (8,213) | 438,483 | 529,023 | 529,128 | (105) | 428,172 19% |
| 3000 | Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 7,747 | 46,231 | 46,180 | 100,159 | 103,043 | 2,884 | 527,668 | 536,750 | 543,726 | (6,927) | 443,567 18% |
| 3300 | OASDI-Medicare-Alternative | 3,822 | 8,074 | 7,833 | 19,730 | 15,939 | (3,791) | 81,291 | 89,060 | 89,688 | (623) | 69,958 22% |
| 3400 | Health & Welfare Benefits | 55,643 | 16,543 | 24,915 | 97,101 | 115,756 | 18,655 | 347,269 | 368,105 | 354,215 | 13,891 | 257,114 27% |
| 3500 | Unemployment Insurance | 126 | 1,705 | 422 | 2,253 | 8,940 | 6,686 | 22,575 | 22,575 | 21,685 | 890 | 19,432 10% |
| 3600 | Workers Comp Insurance | 12,462 | 4,108 | 4,108 | 20,678 | 16,213 | (4,465) | 37,058 | 38,526 | 38,959 | (430) | 18,281 53% |
| 3900 | Other Employee Benefits | 809 | 455 | 455 | 1,719 | 1,455 | (264) | 9,223 | 9,223 | 9,371 | (148) | 7,652 18% |
| | SUBTOTAL - Employee Benefits | 80,610 | 77,116 | 83,913 | 241,639 | 261,345 | 19,706 | 1,025,084 | 1,064,239 | 1,057,643 | 6,653 | 816,003 23% |

East Bay Innovation Academy

Budget vs. Actuals

As of Sep close

| | Actual | | | Budget vs. Actual | | | Budget | | | | | |
|---|------------|---------------|---------------|-------------------|----------------|----------------------------|-----------------|---------------------------|------------------|--|--------------------|---------------------|
| | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) | Approved Budget | Previous Month's Forecast | Current Forecast | Variance (Previous vs. Current Forecast) | Forecast Remaining | % of Forecast Spent |
| 4000 Books & Supplies | | | | | | | | | | | | |
| 4100 Approved Textbooks & Core Curricula Materials | - | - | - | - | 11,387 | 11,387 | 14,234 | 13,794 | 13,794 | - | 13,794.00 | 0% |
| 4200 Books & Other Reference Materials | - | - | 350 | 350 | 1,602 | 1,253 | 3,204 | 3,204 | 3,204 | - | 2,854.68 | 11% |
| 4300 Materials & Supplies | - | - | 328 | 328 | 10,097 | 9,769 | 20,194 | 34,485 | 34,485 | - | 34,157.28 | 1% |
| 4320 Educational Software | - | 23,632 | 5,338 | 28,970 | 46,584 | 17,614 | 58,230 | 66,430 | 66,430 | - | 37,460 | 44% |
| 4330 Office Supplies | 536 | 665 | 7,970 | 9,171 | 7,279 | (1,892) | 29,115 | 28,215 | 28,215 | - | 19,044 | 33% |
| 4352 Quest (After School) | - | - | 40 | 40 | - | (40) | - | - | 3,000 | (3,000) | 2,960 | 1% |
| 4400 Noncapitalized Equipment | - | - | - | - | 2,601 | 2,601 | 10,404 | 10,404 | 10,404 | - | 10,404 | 0% |
| 4410 Classroom Furniture, Equipment & Supplies | - | 734 | 1,647 | 2,380 | 16,000 | 13,620 | 20,000 | 35,000 | 35,000 | - | 32,620 | 7% |
| 4420 Computers (individual items less than \$5k) | - | - | 13,936 | 13,936 | 32,800 | 18,864 | 40,000 | 80,000 | 60,000 | 20,000 | 46,064 | 23% |
| 4423 Staff Computers | - | 882 | - | 882 | 16,400 | 15,518 | 20,000 | 35,000 | 35,000 | - | 34,118.18 | 3% |
| 4430 Non Classroom Related Furniture, Equipment & Suppl | - | - | - | - | 2,500 | 2,500 | 10,000 | 30,000 | 30,000 | - | 30,000.00 | 0% |
| 4710 Student Food Services | - | 2,900 | 2,396 | 5,296 | 6,522 | 1,226 | 65,218 | 63,202 | 63,202 | - | 57,905.69 | 8% |
| 4720 Other Food | - | - | - | - | 260 | 260 | 1,040 | 1,040 | 1,040 | - | 1,040 | 0% |
| SUBTOTAL - Books and Supplies | 536 | 28,813 | 32,004 | 61,352 | 154,032 | 92,680 | 291,639 | 400,774 | 383,774 | 17,000 | 322,421 | 16% |

East Bay Innovation Academy

Budget vs. Actuals
As of Sep close

| | Actual | | | Budget vs. Actual | | | Budget | | | | | |
|---|---------------|----------------|----------------|-------------------|----------------|----------------------------|------------------|---------------------------|------------------|--|--------------------|---------------------|
| | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) | Approved Budget | Previous Month's Forecast | Current Forecast | Variance (Previous vs. Current Forecast) | Forecast Remaining | % of Forecast Spent |
| 5000 Services & Other Operating Expenses | | | | | | | | | | | | |
| 5220 Travel and Lodging | - | - | - | - | 500 | 500 | 5,000 | 5,000 | 5,000 | - | 5,000 | 0% |
| 5300 Dues & Memberships | 2,995 | 1,510 | 604 | 5,109 | 1,251 | (3,857) | 12,511 | 15,511 | 15,511 | - | 10,402 | 33% |
| 5450 Insurance - Other | 15,232 | 5,123 | 5,123 | 25,478 | 49,536 | 24,058 | 113,225 | 78,375 | 78,375 | - | 52,897 | 33% |
| 5515 Janitorial, Gardening Services & Supplies | - | 16,552 | 10,564 | 27,116 | 15,600 | (11,516) | 156,000 | 156,000 | 156,000 | - | 128,884 | 17% |
| 5535 Utilities - All Utilities | 882 | 4,513 | 8,008 | 13,403 | 24,000 | 10,597 | 96,000 | 96,000 | 96,000 | - | 82,597 | 14% |
| 5610 Rent | 26,745 | 37,000 | 18,500 | 82,245 | 59,500 | (22,745) | 238,000 | 238,000 | 238,000 | - | 155,755 | 35% |
| 5611 Prop 39 Related Costs | - | - | 33,874 | 33,874 | 33,874 | - | 135,494 | 131,306 | 131,306 | - | 97,432 | 26% |
| 5615 Repairs and Maintenance - Building | - | - | - | - | 1,040 | 1,040 | 10,404 | 10,404 | 10,404 | - | 10,404 | 0% |
| 5616 Repairs and Maintenance - Computers | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 | - | 10,000 | 0% |
| 5803 Accounting Fees | - | - | - | - | - | - | 15,000 | 15,000 | 15,000 | - | 15,000 | 0% |
| 5806 Assemblies | - | - | - | - | 750 | 750 | 7,500 | 7,500 | 7,500 | - | 7,500 | 0% |
| 5809 Banking Fees | 17 | 8,000 | 44 | 8,062 | 8,750 | 688 | 35,000 | 35,000 | 35,000 | - | 26,938 | 23% |
| 5810 Intersession | - | - | - | - | - | - | - | 35,000 | 35,000 | - | 35,000 | 0% |
| 5812 Business Services | - | 8,468 | 8,661 | 17,128 | 17,167 | 38 | 68,666 | 68,666 | 68,666 | - | 51,538 | 25% |
| 5815 Consultants - Instructional | - | - | 21,000 | 21,000 | 5,000 | (16,000) | 10,000 | 10,000 | 35,000 | (25,000) | 14,000 | 60% |
| 5820 Consultants - Non Instructional - Custom 1 | - | - | 5,359 | 5,359 | 2,500 | (2,859) | 25,000 | 25,000 | 25,000 | - | 19,641 | 21% |
| 5822 Consultants - Non Instructional - Custom 3 | - | - | - | - | 2,500 | 2,500 | 25,000 | 25,000 | - | 25,000 | - | - |
| 5824 District Oversight Fees | - | - | - | - | 12,870 | 12,870 | 51,481 | 54,183 | 54,183 | - | 54,183 | 0% |
| 5836 Fingerprinting | - | 121 | 91 | 212 | 2,766 | 2,554 | 3,457 | 3,457 | 3,483 | (26) | 3,271 | 6% |
| 5839 Fundraising Expenses | 332 | 20 | 20 | 372 | 1,500 | 1,128 | 15,000 | 15,000 | 15,000 | - | 14,628 | 2% |
| 5843 Interest - Loans Less than 1 Year | - | - | - | - | - | - | - | 6,356 | 5,752 | 604 | 5,752 | 0% |
| 5845 Legal Fees | - | 1,416 | 4,682 | 6,098 | 6,000 | (98) | 60,000 | 60,000 | 60,000 | - | 53,902 | 10% |
| 5851 Marketing and Student Recruiting | - | 3,850 | - | 3,850 | 73 | (3,777) | 731 | 10,000 | 10,000 | - | 6,150 | 39% |
| 5857 Payroll Fees | 307 | 485 | 401 | 1,194 | 1,273 | 80 | 5,094 | 5,094 | 5,094 | 0 | 3,900 | 23% |
| 5860 Printing and Reproduction | - | - | - | - | 50 | 50 | 500 | 500 | 500 | - | 500 | 0% |
| 5863 Professional Development | - | 225 | 1,077 | 1,302 | 6,000 | 4,698 | 24,000 | 24,000 | 24,000 | - | 22,698 | 5% |
| 5866 SPED MH Day/NPS Services | - | 6,134 | 20,795 | 26,929 | 88,750 | 61,822 | 355,000 | 425,000 | 425,000 | - | 398,072 | 6% |
| 5869 Special Education Contract Instructors | - | 1,064 | 4,879 | 5,943 | 12,500 | 6,558 | 125,000 | 125,000 | 125,000 | - | 119,058 | 5% |
| 5872 Special Education Encroachment | - | - | - | - | - | - | 13,504 | 13,455 | 13,455 | - | 13,455 | 0% |
| 5875 Staff Recruiting | - | - | 95 | 95 | 779 | 684 | 7,793 | 7,793 | 7,793 | - | 7,698 | 1% |
| 5878 Student Assessment | 7,800 | - | - | 7,800 | 2,500 | (5,300) | 25,000 | 30,000 | 30,000 | - | 22,200 | 26% |
| 5880 Student Health Services | - | - | - | - | 45 | 45 | 449 | 449 | 449 | - | 449 | 0% |
| 5881 Student Information System | - | - | 6,125 | 6,125 | 7,500 | 1,375 | 30,000 | 30,000 | 30,000 | - | 23,875 | 20% |
| 5884 Substitutes | - | - | - | - | 2,000 | 2,000 | 20,000 | 20,000 | - | 20,000 | - | - |
| 5887 Technology Services | 395 | 12,440 | 7,920 | 20,755 | 5,000 | (15,755) | 50,000 | 50,000 | 50,000 | - | 29,245 | 42% |
| 5900 Communications | 677 | 686 | 4,761 | 6,124 | 9,000 | 2,876 | 36,000 | 36,000 | 36,000 | - | 29,876 | 17% |
| 5915 Postage and Delivery | 37 | - | - | 37 | 162 | 125 | 1,624 | 1,624 | 1,624 | - | 1,587 | 2% |
| SUBTOTAL - Services & Other Operating Exp. | 55,420 | 107,606 | 162,582 | 325,608 | 380,737 | 55,129 | 1,787,432 | 1,879,673 | 1,859,095 | 20,578 | 1,533,487 | 18% |

East Bay Innovation Academy

Budget vs. Actuals

As of Sep close

| | Actual | | | Budget vs. Actual | | | Budget | | | | | |
|---|----------------|----------------|----------------|-------------------|------------------|----------------------------|------------------|---------------------------|------------------|--|--------------------|---------------------|
| | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) | Approved Budget | Previous Month's Forecast | Current Forecast | Variance (Previous vs. Current Forecast) | Forecast Remaining | % of Forecast Spent |
| 6000 Capital Outlay | | | | | | | | | | | | |
| 6100 Sites & Improvement of Sites | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | 228,483 | 554,611 | 615,096 | 1,398,190 | 1,526,892 | 128,702 | 6,809,932 | 7,197,297 | 7,196,362 | 935 | 5,798,173 | 19% |
| 6900 Total Depreciation (includes Prior Years) | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES including Depreciation | 228,483 | 554,611 | 615,096 | 1,398,190 | 1,526,892 | 128,702 | 6,809,932 | 7,197,297 | 7,196,362 | 935 | 5,798,173 | 19% |



Financial Update

FY 2020-2021

EBIA, Oct. 2020

\$95K operating income, \$3.6K is restricted

| | | Unaudited Actuals |
|-----------------|---|-------------------|
| SUMMARY | | |
| Revenue | | |
| | LCFF Entitlement | 5,418,063 |
| | Federal Revenue | 364,635 |
| | Other State Revenues | 786,809 |
| | Local Revenues | 230,910 |
| | Fundraising and Grants | 138,772 |
| | Total Revenue | 6,939,190 |
| Expenses | | |
| | Compensation and Benefits | 4,932,674 |
| | Books and Supplies | 206,989 |
| | Services and Other Operating Expenditures | 1,704,798 |
| | Depreciation | - |
| | Total Expenses | 6,844,464 |
| | Operating Income | 94,726 |

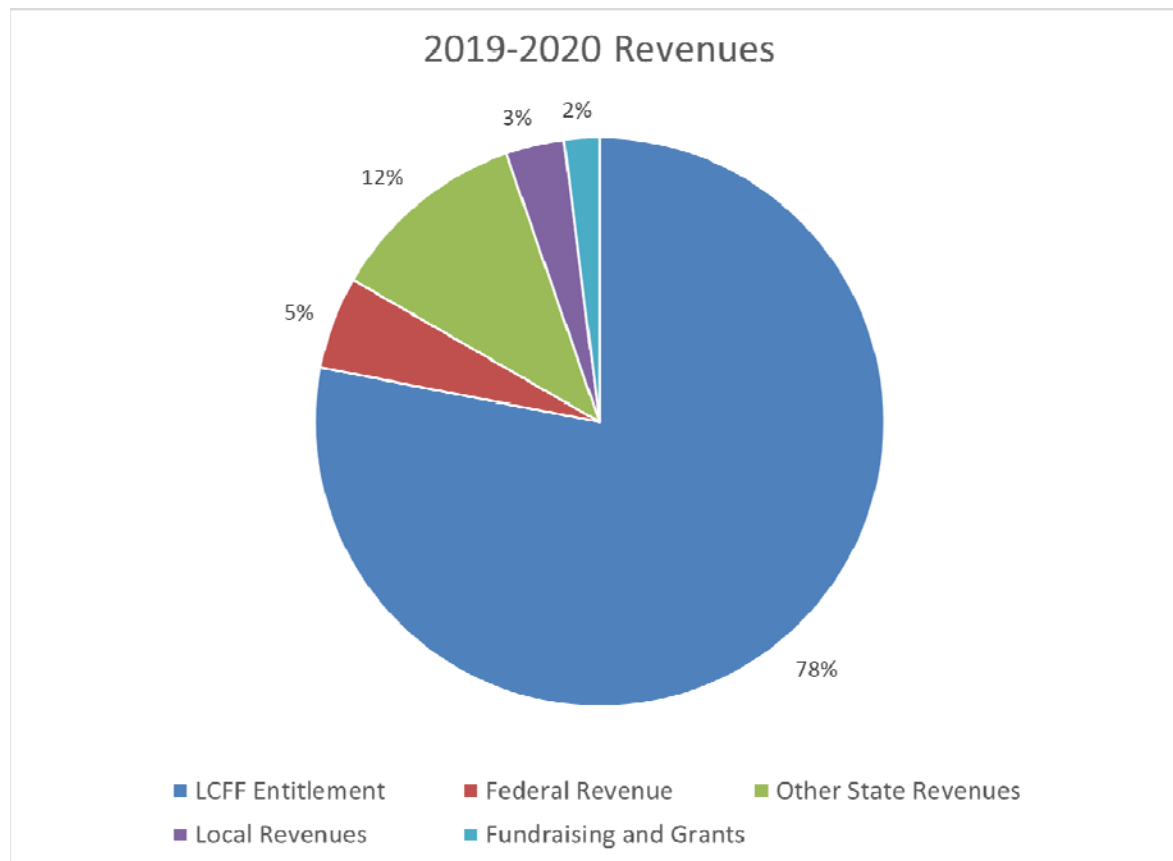
Fund balance at \$688K (10% of expenses)



Revenue Highlights

FY 19-20 revenues: \$6.94M

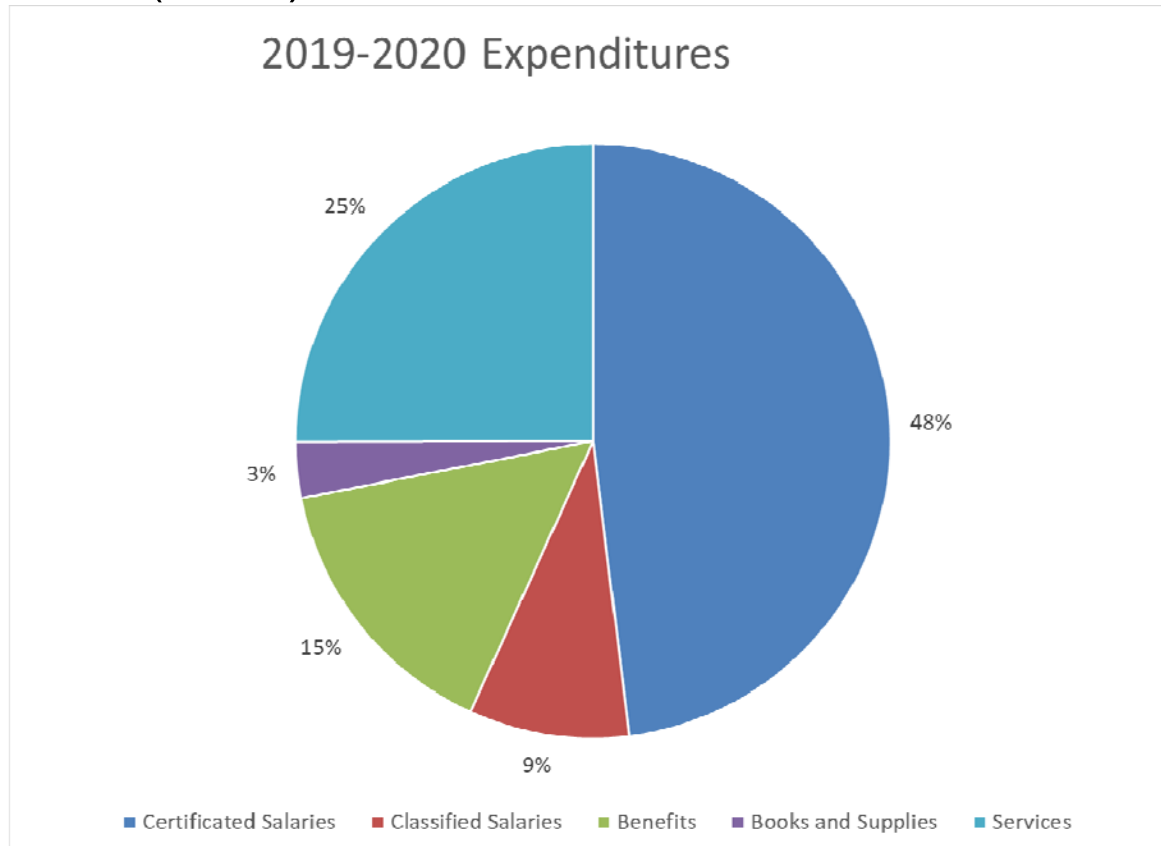
- State and federal rev driven largely by ADA (593.6)
- Local rev includes Oakland Measure N and G1 (\$231K)
- Fundraising rev (\$139K)



Expense Highlights

FY 19-20 expenses: \$6.84M

- Compensation and benefits (\$4.9M)
- Special education (\$1M)
- Intersession services (\$50K)
- Food services (\$60K)



2020-21 Q1 Highlights: Distance Learning

- Distance Learning infrastructure
- Learning Loss Mitigation

| | | Actual | | | Budget vs. Actual | | |
|-----------------|---|------------------|------------------|----------------|-------------------|------------------|----------------------------------|
| | | Jul | Aug | Sep | Actual YTD | Budget YTD | Variance (YTD less Budget) |
| SUMMARY | | | | | | | |
| Revenue | | | | | | | |
| | LCFF Entitlement | - | 279,910 | 369,502 | 649,412 | 649,411 | 1 |
| | Federal Revenue | - | - | 274,727 | 274,727 | 3,913 | 270,814 |
| | Other State Revenues | 16,164 | 19,827 | 78,354 | 114,345 | 57,290 | 57,055 |
| | Local Revenues | 0 | 2,290 | 120 | 2,410 | 20,262 | (17,853) |
| | Fundraising and Grants | 4,237 | 21,525 | 2,399 | 28,161 | 26,705 | 1,456 |
| | Total Revenue | 20,401 | 323,552 | 725,102 | 1,069,054 | 757,581 | 311,474 |
| Expenses | | | | | | | |
| | Compensation and Benefits | 172,527 | 418,192 | 420,510 | 1,011,229 | 992,123 | (19,106) |
| | Books and Supplies | 536 | 28,813 | 32,004 | 61,352 | 154,032 | 92,680 |
| | Services and Other Operating Expenditures | 55,420 | 107,606 | 162,582 | 325,608 | 380,737 | 55,129 |
| | Depreciation | - | - | - | - | - | - |
| | Total Expenses | 228,483 | 554,611 | 615,096 | 1,398,190 | 1,526,892 | 128,702 |
| | Operating Income | (208,082) | (231,059) | 110,006 | (329,135) | (769,311) | 440,176 |

Q1 net impact: -\$329K

Current Forecast: \$24K Net Income

| | Approved Budget | Previous Month's Forecast | Current Forecast | (Previous vs. Current Forecast) |
|---|------------------|---------------------------|------------------|---------------------------------|
| SUMMARY | | | | |
| Revenue | | | | |
| LCFF Entitlement | 5,148,063 | 5,418,258 | 5,418,258 | - |
| Federal Revenue | 451,076 | 743,589 | 721,089 | (22,500) |
| Other State Revenues | 764,156 | 789,955 | 774,619 | (15,336) |
| Local Revenues | 298,717 | 173,402 | 162,336 | (11,065) |
| Fundraising and Grants | 167,050 | 144,056 | 144,056 | - |
| Total Revenue | 6,829,062 | 7,269,259 | 7,220,358 | (48,901) |
| Expenses | | | | |
| Compensation and Benefits | 4,730,861 | 4,916,795 | 4,953,494 | (36,699) |
| Books and Supplies | 291,639 | 400,774 | 383,774 | 17,000 |
| Services and Other Operating Expenditures | 1,787,432 | 1,879,673 | 1,859,095 | 20,578 |
| Depreciation | - | - | - | - |
| Total Expenses | 6,809,932 | 7,197,241 | 7,196,362 | 879 |
| Operating Income | 19,130 | 72,018 | 23,996 | (48,023) |

Budget increase by 5.8%
(State approved budget, Learning Loss Mitigation Funding)

Cash position strong before deferral

- Net positive in September (CR funding)
- Ending Cash in September: \$1.3M
- Prepared for the spring deferrals starting in March

Cover Sheet

East Bay Innovation Academy Monthly Facility Update

Section: V. Facility
Item: A. East Bay Innovation Academy Monthly Facility Update
Purpose: Vote
Submitted by:
Related Material: Draft EBIA 2021-22_prop_39_appendix_i_-_ada_projections.pdf
Draft EBIA prop 39 application.pdf

Appendix I: Enrollment, Attendance Rates, and ADA Projections

Instructions: Fill out the tables below for all grade levels served at the school. "Oakland-Resident, Classroom-Based" columns should only include information for students who reside in Oakland, excluding any students in non-classroom based programs (e.g. independent study). ADA Projections in Table 3 should be the result of multiplying corresponding projected enrollment in Table 1 by corresponding projected attendance rates in Table 2.

Note: Due to the impact of COVID-19, charter schools should base their projected 2021-22 attendance rate on either the 2018-19 attendance rate or the 2019-20 P2 attendance rate (prior to the transition to distance learning).

Table 1: Enrollment

| Grade Level | Oakland-Resident, Classroom-Based Enrollment | | | Total Enrollment | | |
|--------------|--|-------------------------------------|------------------------|-------------------------------------|-------------------------------------|------------------------|
| | 2019-20 (as of CBEDS Census Day) | 2020-21 (as of CBEDS Census Day) | 2021-22 (projected) | 2019-20 (as of CBEDS Census Day) | 2020-21 (as of CBEDS Census Day) | 2021-22 (projected) |
| TK | | | | | | |
| K | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | 119 | 86 | 96.44856 | 135 | 110 | 120 |
| 7 | 105 | 112 | 105 | 121 | 128 | 120 |
| 8 | 94 | 105 | 107.582 | 110 | 123 | 125 |
| 9 | 64 | 50 | 57.786876 | 79 | 62 | 70.5 |
| 10 | 69 | 62 | 49.763129 | 78 | 77 | 61 |
| 11 | 48 | 58 | 67.96875 | 62 | 64 | 75 |
| 12 | 29 | 49 | 48.234375 | 36 | 66 | 63 |
| TOTAL | 528 | 522 | 532.78369 | 621 | 630 | 634.5 |

Table 2: Attendance Rates

| Grade Level | 2018-19 Attendance Rate | 2019-20 P2 Attendance Rate | Projected 2021-22 Attendance Rate |
|-------------|----------------------------|-------------------------------|--------------------------------------|
| TK | | | |
| K | | | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | 0.96542 | 0.96576 | 0.96576 |
| 7 | 0.9592 | 0.96549 | 0.96549 |
| 8 | 0.9623 | 0.9454 | 0.9454 |
| 9 | 0.93744 | 0.9306 | 0.9306 |
| 10 | 0.93796 | 0.94324 | 0.94324 |
| 11 | 0.90154 | 0.95738 | 0.95738 |
| 12 | | 0.93296 | 0.93296 |

Table 3: Average Daily Attendance (ADA) Projections

| Grade Level | Projected 2021-22 ADA | |
|--------------|--|---|
| | Oakland Resident, Classroom Based <i>(projected resident enrollment x projected attendance rate)</i> | All Students Total <i>(projected total enrollment x projected attendance rate)</i> |
| TK | | |
| K | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | 93.14616131 | 115.8912 |
| 7 | 101.37645 | 115.8588 |
| 8 | 101.7080228 | 118.175 |
| 9 | 53.77646681 | 65.6073 |
| 10 | 46.9385738 | 57.53764 |
| 11 | 65.07192188 | 71.8035 |
| 12 | 45.0007425 | 58.77648 |
| TOTAL | 507.0183391 | 603.64992 |

Oakland Unified School District

Office of Charter Schools



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

Proposition 39 Facilities Request Form & Instructions 2021-22 School Year

Key Deadlines

| | |
|------------------|--|
| November 1, 2020 | Charter School submits Prop 39 Facilities Request Form to OUSD Office of Charter Schools |
| December 1, 2020 | District submits objections to Charter School’s ADA projections (“Projection Objection Letter”), if applicable |
| January 2, 2021 | Charter School responds to District’s Projection Objection Letter, if applicable |
| February 1, 2021 | District makes preliminary facilities offer to Charter School |
| March 1, 2021 | Charter School responds to preliminary facilities offer |
| April 1, 2021 | District makes final facilities offer to Charter School |
| May 1, 2021 | Charter School notifies District to accept or decline the final facilities offer |

Office of Charter Schools
1000 Broadway, 3rd Floor, Suite 300
Oakland, CA 94607
Phone: (510) 879-1677
www.ousdcharters.net



OFFICE OF CHARTER SCHOOLS

PROP 39 FACILITIES REQUEST FORM INSTRUCTIONS

Education Code §47614 (Proposition 39)

Complete the Prop 39 Facilities Request Form (next page) by responding to questions 1-4 and providing the appropriate documentation, as determined by school type, indicated below. Submit all applicable documents to charteroffice@ousd.org no later than end of day on **Sunday, November 1, 2020**. Emailed verification will be provided upon submission of a complete application. Please **do not** submit documents in person.

| | | Additional Documents Required | | | |
|-------------------------|---|--|---|--|--|
| | | ADA projections spreadsheet (appendix I) | Student application documentation (appendix II) | Meaningfully interested student signature forms (appendix III) | Meaningfully interested students spreadsheet (appendix IV) |
| Existing School | (a) Existing charter school | | | | |
| | (b) Projected enrollment of either TK, kindergarden, 6 th grade, and/or 9 th grade does not increase by more than 15% between the 2020-21 and 2021-22 school years | Required | Do not submit | Do not submit | Do not submit |
| Expanding School | (a) Existing charter school | | | | |
| | (b) Projected enrollment of either TK, kindergarden, 6 th grade, and/or 9 th grade does increase by more than 15%* between the 2020-21 and 2021-22 school years | Required | Required | Do not submit | Do not submit |
| New School | (a) Charter school opening in 2021-22 | Required | Do not submit | Required | Required |

*Student application documentation is not required if an enrollment increase of 15%+ results in an increase of 5 or fewer students per grade.

Notes on required documentation:

- Prop 39 facilities are allocated based on in-district (Oakland resident) average daily classroom attendance (ADA).
- Expanding Schools are required to submit documentation demonstrating “meaningfully interested students” for appendix II. Unlike in past years, this requirement must be fulfilled by providing student application documentation from the 2019-20 and 2020-21 school years. Further instructions are included in Appendix II.
- Charter schools experiencing enrollment growth due to the addition of previously authorized grade levels are considered Existing Schools. As such, these schools should **not** submit student application documentation or meaningfully interested student forms.
- Include only information requested. OCS may request additional documentation as necessary.



OFFICE OF CHARTER SCHOOLS

2021-22 PROP 39 FACILITIES REQUEST FORM

Education Code §47614 (Proposition 39)

- The Facilities Request Form and all accompanying documentation must be submitted to charteroffice@ousd.org by end of day **on Sunday, November 1, 2020**.
- A facilities request will only be accepted if submitted on this form with all required attachments (please see Prop 39 Facilities Request Form Instructions on prior page for details on required attachments).

Charter School Name: East Bay Innovation Academy

Primary Contact Person Name: Michelle Cho Phone: 510-577-9557

Email: michelle.cho@eastbayia.org Fax: _____

Mailing Address: 3400 Malcolm Ave., Oakland, CA 94605

1. Provide a description of the methodology used to create the average daily classroom attendance (ADA) projections included in Appendix I.

Table 1 contains actual and projected Enrollment for EBIA, by grade and by year. 2019-20 and 2020-21 enrollment are as of CBEDS census day, the first Wednesday of October. In order to arrive at 2021-2022 projected enrollment and ADA, EBIA started from its 2020-2021 enrollment for grades 6-11 and capacity for entry grade (6th grade), and generally used the cohort survival method to roll all of its current grades forward. For 7th grade, we assume backfilling to capacity, as we have historically had a robust waitlist at 7th grade. 9th grade has historically been under-enrolled. While we have reasons to hope for a larger 9th grade class in 2021-2022 as we come off strong continuity through the pandemic, we conservatively averaged 2019-2020 and 2020-2021 9th grade enrollments as projection for 2021-2022. For 10th-12th grades, we roughly anticipate they will remain the same (accounting for both attrition and mid-year enrollments).

The Oakland resident 2021-22 enrollment projection is based on total enrollment projection, adjusted by the percentage of EBIA’s current students, at each grade level, who are of Oakland residents in 2020-2021.

Table 2 contains attendance rates by grade and by year. 2019-20 attendance rates are calculated with actual attendance data, as reported in classroom-based P-2 (before transition to distance learning). 2021-22 attendance projections rely on 2019-20 P-2 attendance rates.

Table 3 contains 2021-2022 ADA projections and in-District classroom ADA projections for EBIA. ADA projections rely on enrollment and attendance projections estimated in Tables 1 and 2.

2. Please indicate all campuses on which the Charter School is currently located, if any.

EBIA’s current grades 6-8 are served at OUSD’s Thurgood Marshall campus (3400 Malcolm Ave, Oakland, CA 94605). Grades 6-8 have been served at this site for the last 7 years. Grades 9-12 are currently served at Golden



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Gate Academy (3800 Mountain Blvd, Oakland, CA 94619). Grades 9-12 have been served at this site for the last 4 years. EBIA also leases a chemistry lab space at Holy Names University (3500 Mountain Blvd, Oakland, CA 94619), one day a week.

3. Provide a description of the general geographic area or the district school site in which the charter school wishes to locate. (Please note that while the District will make a reasonable effort to offer space in the general geographic area requested, Proposition 39 does not require the district to grant the charter school's geographic or site-specific requests.)

EBIA's student body comes from all over Oakland. Roughly 60% of our students come from East Oakland in the 94601, 94603, 94605, 94606, 94619, and 94621 ZIP codes, where OUSD's Marshall Campus is located. While EBIA values its location and the East Oakland community we currently call home, recent developments and our long-term strategy for the school necessitates a potentially different near-term solution if available. EBIA's Prop. 39 preference for 2021-2022 would be *either* a single location that could hold all grades (6th- 12th) as well as access to the Marshall Campus (through a long-term lease) for rehabilitation and new construction, *or* Marshall Campus for grades 6-8 and an OUSD campus nearby for grades 9-12. With the latter, EBIA also hopes to pursue rehabilitation and new construction at the Marshall Campus by adjusting the construction timing/parameters, in hopes of the program moving in post construction.

Case for a single site offer

Over the last several years as EBIA students advanced to upper grades, EBIA was offered space in multiple locations each year. For 2018-2019, space was offered at three separate campuses for a projected in-district enrollment of 495. For 2019-2020, space was preliminarily offered again at three separate campuses for a projected in-district enrollment of 520. Given that operating two sites is better than operating three, EBIA chose to accept one of the three sites offered for the lower school program (Marshall Campus) and to continue the upper school program at GGA. But in hopes of reuniting the programs on a single site as soon as possible, EBIA once again expresses its preference for a single site that can house our near-capacity program, if such site is available. If the District determines, in a manner compliant with law, that it cannot accommodate EBIA at a single campus, any non-contiguous allocation of space for EBIA should ensure that the school is able to accommodate its grades 6-8 and its grade 9-12 on their own campuses, and that the two campuses are located in close proximity.

In 2016-2017, EBIA's first year of operating two sites, the District offered space at the Marshall and Roosevelt campuses, EBIA experienced many significant challenges with the co-location. Roosevelt was located 8 miles away from Marshall Campus, more than halfway across the entire city of Oakland, at Roosevelt Middle School. EBIA lost many students that year because families knew that the the Roosevelt staff was not allowing EBIA students to use the gym, playground, and other school site amenities – and the classrooms we had been assigned were meaningfully smaller than normal sized classrooms. EBIA also struggled to manage the daily incursions of Roosevelt students who would actively enter the area EBIA had been provided to hold classes and disrupt EBIA's classes and destroy student work, which created significant concerns for families over the safety of the Roosevelt site, as well as ongoing violent criminal activity in the area. While EBIA communicated these concerns to the District, numerous times, these matters were not resolved. As a result of these issues, families told us continuing in the EBIA program was "location dependent" and that Roosevelt was not considered to be a safe location for their students to continue their high school studies.

In 2017-2018 EBIA's upper school program moved at the last minute from Roosevelt Middle School to Golden Gate Academy (GGA) -- a private location that became available to EBIA, when the charter school then at GGA was not

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renewed. While the move to GGA was seen by the families and staff as being highly positive, challenges remain at GGA, which is why we are again seeking a Prop. 39 allocation of facilities for the whole program in 2021-2022. The biggest challenge stems from the separation of middle and upper programs. In addition to operational and fiscal challenges of running two sites, we are observing the impact on programming as the upper grades advance toward graduation. The lower school students miss out on witnessing and encountering the rigor and the advancement of the diverse community, while upper school students miss out on opportunities to lead and serve in academic and extra-curricular capacities.

In addition, space is also very tight at EBIA's middle school location, OUSD's Marshall campus. Student advisory groups have to meet outside and in the administrative offices because of the lack of available interior space. EBIA is also increasingly concerned with the current condition of the Marshall Campus as well, given numerous water leaks that remain unresolved, as well as potential asbestos, termite and security issues that the District to date has not addressed, despite multiple notices from EBIA.

Long term facility plan

When EBIA began to negotiate with GGA over the site in 2017, the plan was to stay for about two years while EBIA finalized a contract with OUSD to build a facility at the Marshall campus for the high school. Receipt of a Prop. 51 award in early 2018 moved EBIA closer to this possibility financially. The timeline, however, has been extended, largely due to the long-term lease negotiation for the Marshall campus. The lease negotiation, now ongoing for over two years, was in redline stage when that process was halted in fall of 2018 by OUSD to restructure the financial terms. The parties spent significant time and money negotiating final terms of a long-term lease, yet when the lease was finally placed on the OUSD board agenda in early 2019, it was then sidelined due to timing with the OUSD teacher strike and re-prioritizing of leases. In the meantime, EBIA's ability to launch the meaningful work of the project has been materially delayed – and our student body continues to grow with each new school year. The delays are increasingly making it difficult for GGA to be EBIA's only interim facility option for EBIA's upper program, as EBIA has learned that GGA plans to re-open its school in the near future.

Furthermore, the physical viability of the Marshall new construction project is unclear. As EBIA has worked to start planning the project in advance of a final contract, we have heard from several geologic assessment firms that a large building immediately near to the Marshall campus had geologic assessments performed that precluded that building from being renovated for use by students. The hill location of the Marshall site and its proximity to the Hayward fault is repeatedly highlighted as an area of concern, as we work to obtain geological assessment quotes; because of the complexity and high risk terrain, assessments would run over \$100,000 for a completed assessment.

Despite these challenges, EBIA remains committed to development of the Marshall site in a safe and legally compliant manner. As such, EBIA formally requests that the District place the negotiated facilities use agreement before the Board for consideration as soon as possible, so that EBIA does not lose the \$7,500,000 in state funds being made available to improve the District's asset, at no cost to the District. EBIA also plans to fundraise to supplement its Prop. 51 funding. Even if the EBIA program moves to a different OUSD single site for 2020-2021 under Prop. 39, EBIA plans to advance the improvements at the Marshall Campus during 2020-2021 as long as it is financially feasible. EBIA is currently seeking a long-term lease for the Marshall Campus that may enable this scenario.

Conclusion



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For the reasons noted above, and a myriad of other operational concerns that relate to operating a split campus program, EBIA is anxious to find a home for EBIA’s Middle and High Schools – so that families can have comfort in knowing what their child’s experience and school location will be in the near future. For 2021-2022, EBIA seeks a single site that can accommodate grades 6-12, if available. If unavailable, EBIA seeks to remain at the Marshall Campus for lower school, and occupy an OUSD facility within ten miles that can accomodate grades 9-12 for upper school.

As a result of EBIA’s urgent short- and medium-term facility needs, and due to the uncertainties associated with Prop. 51 and construction, EBIA is also interested in a multi-year, in lieu agreement with the District that will allow for long term planning on the part of both the District and EBIA and/or to enter into discussions to purchase existing surplus OUSD facilities.

In general, EBIA would like to stay in the Oakland Hills area where the school is located in now, or in another easily accessible area in Oakland that would provide consistency to our families and offer a safe, gang-neutral school location for all our students. EBIA is a magnet school, drawing students from across Oakland to participate in its programs. As such, it is important that any school location is easy to get to via public transportation, and with good highway access. Furthermore, it is very important to our parents that their children can consistently travel safely to the school site without supervision.

4. Please note if the charter school has any unique facilities-related requests based on the school’s educational programming.

Title 5 CCR Section 11969.9(c)(1)(F) requires the facilities request to provide information regarding the charter school’s educational program that is relevant to the assignment of facilities. As noted in the EBIA charter, key components of the educational program include a STEAM focus, an emphasis on project based learning, blended learning, and design and innovation. Students will engage in the performing arts, “maker-time”, heavy duty lab-based science classes, intersessions, and other enrichment programs. In order to provide this aspect of our educational program, the facility allocated to EBIA should ideally have the characteristics noted in the table directly below, which was included in our charter petition. Lastly, please note that this list is not exhaustive, and if the District’s comparison schools include other facilities not noted here, the District must also allocate a reasonably equivalent amount of this space to the Charter School.

| Facility Component | Requirement Description |
|--|--|
| Technology Infrastructure | Technology will be ubiquitous at EBIA and is core to its model. An EBIA facility should support a state of the art wireless computer network and its associated infrastructure (e.g. servers, routers, printers, electrical outlets, ample wired/wireless network access, etc.) and media hardware (overhead projection, screens, electronic whiteboards, etc.). Network bandwidth should be able to support all authorized users without restriction. |
| Great Room | Our students will present their work to the EBIA community on a regular basis. A “WOW” space commons area for formal and informal gatherings and presentation of student work that serves as the intellectual hub of the school. A flexible space with high ceilings that can be deployed for school-wide morning meetings, exhibitions, events, and performances. Full audio/visual capabilities and stage lighting adapted to use for theatrical performances, and an overhead curtain that can subdivide that space in a variety of ways, are important features. |
| Teaching Neighborhoods (Clustered Seminar Rooms with Adjoining Common | The creation of teaching neighborhoods promotes ownership and personalization by breaking down the school into smaller subsets: <ul style="list-style-type: none"> • Seminar rooms ideally have acoustically rated, movable walls that support a variety of room configurations and activities. This facilitates team teaching, project-based |



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| | |
|--|--|
| <p>Area and teaching team office)</p> | <p>learning, and flexible instructional models. Students make use of the flexibility that the seminar rooms afford them, working individually and in groups large and small. Teachers work in teams to design integrated projects that cut across subject area boundaries.</p> <ul style="list-style-type: none"> • Teaching neighborhoods would ideally cluster seminar rooms in groups of four, with a shared “open studio” common space area for group work, exhibits, and meetings for each cluster. • Teams of math/science and humanities teachers share offices that adjoin seminar rooms in the teaching neighborhoods they work in. |
| <p>Project Studios</p> | <p>The facility should have spaces that would be used as project studios for student group work, gatherings, and presentations. These spaces would be used as combination exhibition spaces, project building studios, study areas, and computer labs.</p> |
| <p>Laboratories</p> | <p>The ability to house laboratories supporting flexible general science and robotics project labs where students can build what they have designed on computers. These labs would ideally be connected to outdoor space with additional storage for building and storing large scale projects. Furthermore, art and information technology multi-media laboratory space is needed.</p> |
| <p>Indoor/Outdoor Connection</p> | <p>Space that integrates indoor and outdoor space – to drive learning, creativity, and to support project-based learning. Ideally EBIA would have indoor and outdoor eating spaces and an outdoor amphitheater to extend the learning environment and take advantage of Oakland’s great climate.</p> |
| <p>Venues for Display</p> | <p>Circulation throughout the facility takes place in galleries/exhibition areas used to display and exhibit student work. Students will curate exhibits across the school in these highly trafficked areas.</p> |
| <p>Education Specialist Offices</p> | <p>Office(s) needed for 1:1 assessment, counseling and instruction of special needs students.</p> |
| <p>Offices/Reception</p> | <p>Facility should have offices available for school administrative staff, and a reception area to greet guests and to ensure school security and physical access procedures are strictly enforced.</p> |
| <p>Food Service Area</p> | <p>Kitchen and food distribution facilities set-up to prepare, distribute, and consume breakfast and lunch to students. End-state ideal would be a central point for food preparation, and distributed café style delivery at a few various locations at the school.</p> |
| <p>Fitness Facility</p> | <p>To facilitate and host student sports activities.</p> |