



East Bay Innovation Academy

Board Meeting

Date and Time

Tuesday February 23, 2021 at 8:00 PM PST

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: Board meeting

Time: Feb 23, 2021 08:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/92700715530?pwd=YkJBUHgwOUlqNGF2VXpBQ0xHc2VwZz09>

Meeting ID: 927 0071 5530

Passcode: 296985

One tap mobile

+12532158782,,92700715530# US (Tacoma)

+13462487799,,92700715530# US (Houston)

Dial by your location

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 9128 US (San Jose)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

Meeting ID: 927 0071 5530

Find your local number: <https://zoom.us/u/anHlf38c>

Agenda

	Purpose	Presenter	Time
I. Opening Items			8:00 PM
Opening Items			
A. Record East Bay Innovation Academy Board Meeting 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 January 28, 2021			
D. Approve Special Board Meeting Minutes - December 10, 2020	Approve Minutes		2 m
Approve minutes for Special Board Meeting - Approve New Form: Budget Overview for Parents on December 10, 2020			
E. 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			8:20 PM
Governance			
A. Review and Approve East Bay Innovation Academy Consent Agenda Items	Vote	Rochelle Benning	5 m
Consent Agenda Items			
- EBIA November 2020 and January 2021 Check and Credit Card Register			
- EdTec data support agreement			
- Edgility-EBIA agreement			
- Audit engagement letter			
III. Academic Excellence			8:25 PM
Academic Excellence			
A. East Bay Innovation Academy Program Updates	Discuss	Michelle Cho	30 m
- Winter NWEA MAP Testing Update			
- Winter Intersession Plan Update			
- Overview of recruitment plan for Principal openings			
- Student recruitment update			

	Purpose	Presenter	Time
B. Monthly COVID-19 Update and EBIA Re-Opening Plan Check-In	Discuss	Michelle Cho	10 m

- Discuss any emerging issues, regulatory mandates, or guidance from OUSD, Alameda, or California state agencies
- Discuss and incorporate any potential re-opening plan modifications as needed

C. College and career readiness policy and procedures update	Vote	Zach Powers	10 m
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- Review and approve policies pertaining to transcripts, recommendations and graduation in accordance with the charter.
- Review and approve temporary Covid-19 adjusted high school graduation plan for Class of 2021.

IV. Finance and Development 9:15 PM

Finance

A. East Bay Innovation Academy Year To Date Financial Update	Discuss	Michelle Cho	10 m
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- Review EBIA's Year To Date financial results
- Discuss emerging OUSD, Alameda or State financial guidance or issues and the impacts to EBIA's annual budget and multi-year plan
- As needed, vote to incorporate any needed modifications to EBIA's annual budget or multi-year plan as a result of new OUSD, Alameda County, or California State guidance.

B. EBIA FY 2020-21 Second Interim Financial Report	Vote	Michelle Cho	5 m
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Review and approve EBIA's second interim financial report, which includes actuals from July through January of current fiscal year.

V. East Bay Innovation Facility Matters 9:30 PM

Facility

A. East Bay Innovation Academy Monthly Facility Update	Discuss	Michelle Cho	10 m
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- Update on EBIA facilities - status, condition, or other facilities related matters.

VI. Other Business 9:40 PM

A. Confirm Board Meeting Dates through 2020 - 2021 School Year	Discuss	Rochelle Benning	2 m
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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, 3/17/2021
 Wednesday, 4/21/2021
 Wednesday, 5/19/2021

	Purpose	Presenter	Time
Wednesday, 6/9/2021 July - 2021 Summer Break			
B. Closing Session - Public Comment (Any Agenda or Non-Agenda Items) Public comment is limited to a maximum of 3 minutes of comment time per speaker	FYI	Rochelle Benning	10 m
VII. Closing Items			9:52 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 January 28, 2021



East Bay Innovation Academy

Minutes

Board Meeting

Date and Time

Thursday January 28, 2021 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 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: Board meeting

Time: Jan 28, 2021 08:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/91081005212?pwd=WEREQW4wcTR0WForZytyQU1kNHAYQT09>

Meeting ID: 910 8100 5212

Passcode: 159745

One tap mobile

+16699009128,,91081005212# US (San Jose)

+12532158782,,91081005212# US (Tacoma)

Dial by your location

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+1 346 248 7799 US (Houston)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 910 8100 5212

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

Directors Present

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

Directors Absent

None

Guests Present

Amanda Okamoto, Jenn Estrada Fuller, Kim Frankel, Michelle Cho (remote), Zach Powers

I. Opening Items

A. Record East Bay Innovation Academy Board Meeting 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 Thursday Jan 28, 2021 @ 8:07 PM.

C. Approve Minutes from the Last East Bay Innovation Academy Board Meeting

Laurie Jacobson Jones made a motion to approve the minutes from Board Meeting on 11-18-20.

Brad Edgar seconded the motion.

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

Roll Call

Laurie Jacobson Jones Aye

Rochelle Benning Aye

Kelly Garcia Aye

Ken Berrick Aye

Brad Edgar Aye

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

No public comment

II. Governance

A. Review and Approve East Bay Innovation Academy Consent Agenda Items

Laurie Jacobson Jones made a motion to Review and Approve East Bay Innovation Academy Consent Agenda Items.

Ken Berrick seconded the motion.

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

Roll Call

Brad Edgar Aye

Rochelle Benning Aye

Kelly Garcia Aye

Laurie Jacobson Jones Aye

Roll Call

Ken Berrick Aye

III. Academic Excellence

A. East Bay Innovation Academy Academic Updates

Zach Powers and Kim Frankel presented the current academics updates for both the upper school and the lower school. For specific details please see the board packet.

Jenn Estrada-Feller provided a college board update. For specific details please see the board packet.

B. Covid-19 Update: updated re-opening plan

Michelle Cho presented the school's updated COVID re-opening plan. For specific details please see the board packet.

Brad Edgar made a motion to approve the revised re-opening plan.

Kelly Garcia seconded the motion.

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

Roll Call

Rochelle Benning Aye

Laurie Jacobson Jones Aye

Ken Berrick Aye

Kelly Garcia Aye

Brad Edgar Aye

Laurie Jacobson Jones made a motion to approve the CPP Plan.

Brad Edgar seconded the motion.

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

Roll Call

Kelly Garcia Aye

Laurie Jacobson Jones Aye

Rochelle Benning Aye

Ken Berrick Aye

Brad Edgar Aye

IV. Finance and Development

A. East Bay Innovation Academy Year To Date Financial Update

Michelle Cho presented a financial update. For specific details please see the board packet.

V. East Bay Innovation Facility Matters

A. East Bay Innovation Academy Monthly Facility Update

No vote was required for facilities.

Michelle Cho provided an update.

VI. Other Business

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

Shelley Benning confirmed the board meeting dates for the rest of the year.

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

No public comment.

Rochelle Benning made a motion to adjourn the meeting.

Kelly Garcia seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:30 PM.

Respectfully Submitted,
Kelly Garcia

Cover Sheet

Approve Special Board Meeting Minutes - December 10, 2020

Section: I. Opening Items
Item: D. Approve Special Board Meeting Minutes - December 10, 2020
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Special Board Meeting - Approve New Form: Budget Overview for Parents on December 10, 2020



East Bay Innovation Academy

Minutes

Special Board Meeting - Approve New Form: Budget Overview for Parents

Date and Time

Thursday December 10, 2020 at 5:00 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 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: Dec 10, 2020 05:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/98760366604?pwd=VDh1N1JjZ2c0SjFSUkxEOTNmRmdOZz09>

Meeting ID: 987 6036 6604

Passcode: 500246

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+1 346 248 7799 US (Houston)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington D.C.)

+1 312 626 6799 US (Chicago)

Meeting ID: 987 6036 6604

Find your local number: <https://zoom.us/j/912345678>

Directors Present

Kelly Garcia (remote), Laurie Jacobson Jones (remote), Rochelle Benning (remote)

Directors Absent

Brad Edgar, Ken Berrick

Guests Present

Michelle Cho (remote)

I. Opening Items

A. Record East Bay Innovation Academy Board Meeting 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 Thursday Dec 10, 2020 @ 5:10 PM.

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

no members of the public are in attendance.

II. Governance

A. Review and Approve East Bay Innovation Academy Consent Agenda Items

Kelly Garcia made a motion to approve to consent agenda.

Laurie Jacobson Jones seconded the motion.

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

Roll Call

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

III. Closing Items

A. Adjourn Meeting

Rochelle Benning made a motion to adjourn the meeting.

Kelly Garcia seconded the motion.

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

Roll Call

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

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:14 PM.

Respectfully Submitted,

Rochelle Benning

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 Audit Engagement Letter FY21.pdf
EBIA Measure G1 EL 2021.pdf
EBIA Tax Engagement Letter FY21.pdf
Edgility_EBIA agreement.pdf
EBIA-Edtec-SOW5-Hourly_PS_Support-012721.pdf
EBIA Board Check Register - Nov 2020 (1).pdf
EBIA Board Check Register - Jan 2021.pdf



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January 29, 2021

Board of Directors and Management
East Bay Innovation Academy
3400 Malcolm Ave
Oakland, CA 94605

Dear Members of the Board and Management:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for East Bay Innovation Academy (“you,” “your,” or “the Organization”) for the year ended June 30, 2021.

Derrick DeBruyne is responsible for the performance of the audit engagement. He will be assisted by Marlen Gomez, who is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive year for any firm where the principal/director-in-charge of the audit and the reviewing principal/director have been the same in each of those years. This is the second consecutive year Marlen will be the engagement director.

Audit services

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of adjusting journal entries.
- Preparation of the informational tax return.

Audit objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

January 29, 2021

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Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

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

We also will issue a written report and opinion on State Compliance upon completion of our audit.

Auditor responsibilities, procedures, and limitations

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

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East Bay Innovation Academy

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estimates made by management, as well as evaluating the overall presentation of the financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, Government Auditing Standards do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant

January 29, 2021
East Bay Innovation Academy
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agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

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

Management responsibilities

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

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

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

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

January 29, 2021

East Bay Innovation Academy

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

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

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

Responsibilities and limitations related to nonaudit services

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

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

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

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- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.
- We will prepare the organization's federal Form 990 and applicable state filings in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible. We will not audit or independently verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

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

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

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

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

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

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

Engagement administration and other matters

We expect to begin our audit in May 2021.

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

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

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

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

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

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

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

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

January 29, 2021

East Bay Innovation Academy

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

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

Mediation

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

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

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

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

Time limitation

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

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

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Price Estimate

The price for these services will be based on the time involved and the degree of responsibility and skills required, plus expenses including internal and administrative charges. Based on our preliminary estimates, the price for the engagement is as follows, please select the number of years you would like to include in the last page of this letter:

Professional Services	June 30, 2021	June 30, 2022	June 30, 2023
Audit services*	\$ 9,675	\$ 9,965	\$ 10,260
Informational tax return services	\$ 1,700	\$ 1,800	\$ 1,900
Technology and client support fee	\$ 569	\$ 588	\$ 608
Total	\$ 11,944	\$ 12,353	\$ 12,768
* Should Federal Expenditures exceed \$750,000, a change in scope and fee will be required.			

Additional attendance and instructional minutes procedures related to distance learning will be billed as out-of-scope.

The price estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated price for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for our services will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. There is a ten percent withholding clause per Education Code 14505.

Technology Support Fee

Given the rising technology costs all organizations are expending to serve and protect client information, we are adding a 5% technology and client support fee to all of our invoices. The fee combines technology expenses with client support costs and includes technology support, printing, communications, data security and storage, indirect engagement support costs and technical resource subscriptions. This is estimated and included in the fee table above.

Changes in engagement timing and assistance by your personnel

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the

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East Bay Innovation Academy
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dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

Changes in accounting and audit standards

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

Changes related to COVID-19

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

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

Finance charges and collection expenses

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

Subcontractors

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

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Agreement

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

Sincerely,

CliftonLarsonAllen LLP

Marlen Gomez, CPA
Director
626-857-7300
Marlen.gomez@CLAconnect.com

Response:

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

Option Selected (circle or indicate option selecting below):

June 30, 2021 (1 year)

June 30, 2021 and 2022 (2 years)

June 30, 2021, 2022 and 2023 (3 years)

Authorized management signature: _____

Title: _____

Date: _____

Option Selected: _____



Combined Board Check Register

School: EBIA

Month: January 2021

Total Paid By Check: \$ 90,924.28
Total Paid By Credit Card: \$ 19,297.18

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	6847	Christine Ashley	1/15/2021	Bill #122120--6th Grade Office Hours Incentives (SEL)		\$ 177.36
Check	6848	CliftonLarsonAllen LLP	1/15/2021	Bill #2680134--Legal Services		\$ 4,718.70
Check	6849	Cogent Solutions & Supplies	1/15/2021	Bill #104114--Symmetry Hand Sanitizer Qty 20 cases		\$ 1,576.26
Check	6850	CuriOdyssey	1/15/2021	Bill #30020027022221--Winter Intersession - LS Virtual Program.		\$ 1,300.00
Check	6851	Michelle Fitts	1/15/2021	Bill #ExpReimb201221--2x SO Fossil Kits; 4x Field Guides N. America Birds; 2x field Guides N. America Fossils; 2x Generic and Heredity Flip Chart; SO Team Registration & Regional Fee; all Mousetrap car materials; Field Guide to the Night Sky; 19x Hoodies SO Logo digitalized embroidery machine & screen print light		\$ 1,456.21
Check	6852	IISC - Education	1/15/2021	Bill #129514--Renewal SchoolMessenger complete-- 12 month Unlimited Notification Service. 2021-2022		\$ 1,312.50
Check	6853	Mountain Valley Child & Family Services	1/15/2021	Bill #IN000031865--School Days and Residential JW August 2020		\$ 16,970.50
Check	6854	Pear Deck, Inc	1/15/2021	Bill #INV10722--Pear Deck Premium Subscription through 11/1/20 - 10/31/21; Webinar		\$ 2,250.00
Check	6855	Ready Refresh	1/15/2021	Bill #01A0035832435--Previous billing Late Fee		\$ 20.00
Check	6856	Vision Service Plan - (CA)	1/15/2021	Bill #JANUARY2021--Vision Plan charges for January 2021		\$ 468.70
Check	6857	Waste Management	1/15/2021	Bill #334754922162--Marshall Elementary January Service 2021		\$ 1,431.08
Check	6858	AALRR Attorneys at Law	1/28/2021	Bill #613040--Legal Services + Interest December 2020		\$ 2,365.06
Check	6859	CoPower	1/28/2021	Bill #2069385--Dental Plan February 2021		\$ 2,862.59
Check	6860	EBMUD	1/28/2021	Bill #011521--Water Service 11/4/20 - 01/11/21		\$ 2,133.81
Check	6861	East Bay Speech Pathology, Inc.	1/28/2021	Bill #1400--Speech & Language Pathology services		\$ 7,115.00
Check	6862	EdTec	1/28/2021	Bill #20555--Monthly Back Office Service - January 2021		\$ 5,250.00
Check	6863	Golden Gate Academy	1/28/2021	Bill #020121--Monthly use fee for Golden Gate Academy campus Upper School EBIA site		\$ 18,500.00

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	6864	Law Offices of Young, Minney & Corr, LLP	1/28/2021	Bill #070634--Qty 2 Registration for Webinar: Reopening Vaccinations Relief Dollars Oh My! Amanda O & Bonita H		\$ 60.00
Check	6865	Lina's Janitorial Services	1/28/2021	Bill #24--Janitorial Service for US & LS 01/01/21-01/31/21		\$ 10,000.00
Check	6866	New Tech Network, Inc	1/28/2021	Bill #INV929--New Tech Continuation Year 1		\$ 6,125.00
Check	6867	PG&E	1/28/2021	Bill #011521--Gas & Electric for Marshall 12/10/20 - 01/10/21		\$ 1,870.33
Check	6868	Revolution Foods, Inc.	1/28/2021	Bill #449463--Food Service Remote- December 2020		\$ 1,660.50
Check	6869	RingCentral Inc.	1/28/2021	Bill #000200650--Phone Services 12/29/20 - 01/28/21		\$ 687.62
Check	6870	Waste Management Of Alameda County	1/28/2021	Bill #274822822160--Ops Charter January Service		\$ 613.06
Credit Card	9515-3612	eBay Inc.	1/26/2021	TI 83 Plus Graphing Calculator		\$ 254.78
Credit Card	9515-3612	eBay Inc.	1/26/2021	TI-83 Graphic Calculator plus Sliding Cover		\$ 368.55
Credit Card	9515-3612	eBay Inc.	1/26/2021	Lot 17 Texas Instruments TI 83 Plus & TI83 Graphing Calculator w/back covers		\$ 480.70
Credit Card	9515-3612	Jumbula	1/26/2021	Monthly Fee for After School Online Service		\$ 40.00
Credit Card	9515-3612	Music Theater Intn'l	1/26/2021	Disney's High School Musical JR (2020-21)		\$ 735.00
Credit Card	9515-3612	PUT-IN-CUPS	1/26/2021	Chain Link Fence Art		\$ 406.80
Credit Card	9515-3612	ZOOM.US	1/26/2021	Zoom Standard Biz Monthly		\$ 416.47
Credit Card	9515-3612	Catsone.com	1/26/2021	Monthly Fee for Recruiting Program		\$ 95.20
Credit Card	9515-3612	BambooHR	1/26/2021	HR Systems		\$ 312.00
Credit Card	9515-3612	Amazon.com	1/26/2021	32x28 Hanging Protective Sneeze Guard; 2 Qty 48x28 Hanging Protective Sneeze Guard		\$ 491.58
Credit Card	9515-3612	Amazon.com	1/26/2021	8pk Multi Purpose long reaching spout Funnel; Qty 4 OXO Good Grip Measuring Cups; Qty 4 Forehead Thermometer; Extra Wide AV Cart with Lockable Wheels		\$ 444.54
Credit Card	9515-3612	Amazon.com	1/26/2021	Humorous Signage Keep 6ft apart; Qty 2 Humorous Face Mask Required Signage		\$ 63.33
Credit Card	9515-3612	Amazon.com	1/26/2021	IQAir HEPA Air Cleaner Qty 15		\$ 14,732.40
Credit Card	9515-3612	eBay Inc.	1/26/2021	TI-83 Plus Graphic Calculator Sliding Cover		\$ 95.01
Credit Card	9515-3612	Wells Fargo Visa CC (3612)	1/26/2021	Overlimit Fee		\$ 39.00
Credit Card	9515-3612	Amazon.com	1/26/2021	Qty 3 Hand Washing signs; Qty 4 Face Mask sign; Qty 3 World Social Distancing classroom posters; Social Distancing Floor Decals; Practicing Social Distancing Sign; Qty 4 DIY Pennant Banners; Social Distancing Floor Stickers		\$ 321.82



Combined Board Check Register

School: EBIA

Month: November 2020

						Total Paid By Check:	205411.05
						Total Paid By Credit Card:	125.2

Payment Type	Check #/CC	Account	Vendor	Transaction Date	Description	Void	Amount
Check	6763		CDW Government	11/6/2020	Bill #3603956--ACAD Google Chrome EDU Lic Qty 60 Bill #3454910--ACAD Google Chrome EDU Lic Qty 120		4860
Check	6764		CEED LTD	11/6/2020	Bill #GBIN756--Software License 12 months qty10; PiTop DIY Edition qty20; pi-top [4] with Pi4 qty10; Foundation kits qty10		4398.95
Check	6765		CliftonLarsonAllen LLP	11/6/2020	Bill #2637707--Legal Services rendered in connection with audit for year June 2020; Fee for out of scope work performance related to SB98 Attendance tracking 20/21; Measure G1 audit procedure and report		6930
Check	6766		CuriOdyssey	11/6/2020	Bill #30021026200005--Fall 2020 Intersession - LS Virtual program		1700
Check	6767		Michelle Fitts	11/6/2020	Bill #ExpReimb092620--Chromatography Paper; Plastic Bags for mystery powerders; Helicopter Kits; Bay Area Invitational Registration; Mousetrap Car		246.99
Check	6768		Get Empowered	11/6/2020	Bill #GE-EBIA1020--5 Days of EBIA Intercession remote activities. 3 Morning and 3 afternoon activity Blocks per day. 30 Separet Workshop classes With teaching team Zoom Links and Zoom Hosts.		3000
Check	6769		John M. Davis, Ph.D.	11/6/2020	Bill #102920--Intake and Review Testing for JM		480
Check	6770		Kaiser Foundation Health Plan	11/6/2020	Bill #DECEMBER2020--December 2020 Medical Health Plan		28159.71
Check	6771		La Cheim School, Inc	11/6/2020	Bill #ESSEPT2020--Counseling and guidance- ES September 2020		1980
Check	6772		Lina's Janitorial Services	11/6/2020	Bill #21--Janitorial Services for US & LS 10/1/20- 10/31/20		10000
Check	6773		Mosa Mack Science, Inc	11/6/2020	Bill #2092--Mosa Mack Pro single teacher		450
Check	6774		Nicholas R. Copeland	11/6/2020	Bill #001--Fall 2020 Intersession US SAT Prep		1500

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	6775	Office Depot	11/6/2020	Bill #131790299001--1bx Envelopes #10 500ct Bill #131789417001--Qty: 5 Postage Stamps Bill #133080677001--Trifold Board Qty 19 Bill #133051792001--Trifold Board Qty 15		415.27
Check	6776	Amanda Okamoto	11/6/2020	Bill #ExpReimb201022--9pks Paper Bag for material distribution; Foil Straw & Boxes material for Sci Pathway LS; 5pk Clorox Wipes		362.91
Check	6777	The Speech Pathology Group	11/6/2020	Bill #INV016870--Swart Anne OT qty 8		800
Check	6778	Vision Service Plan - (CA)	11/6/2020	Bill #NOVEMBER2020--Vision Plan charges for November 2020		494.14
Check	6779	AALRR Attorneys at Law	11/20/2020	Bill #608421--Legal Services for October 2020		3552.6
Check	6780	Beehively	11/20/2020	Bill #20200587--Website Service (Jan-Mar 2021)		720
Check	6781	CoPower	11/20/2020	Bill #2056369--Dental Plan December 2020		3068.67
Check	6782	EBMUD	11/20/2020	Bill #111020--Water Service 9/8/20 - 11/4/20		2339.85
Check	6783	East Bay Speech Pathology, Inc.	11/20/2020	Bill #1359--Speech & Language Pathology services		11278.5
Check	6784	EdTec	11/20/2020	Bill #20110--Monthly Back Office Service November 2020		5250
Check	6785	Golden Gate Academy	11/20/2020	Bill #120120--Monthly use fee for Golden Gate Academy campus Upper School EBIA site		18500
Check	6786	La Cheim School, Inc	11/20/2020	Bill #ESOCT2020--Counseling and Guidance ES October2020 Bill #14824--ES Tuition- October 2020		5744.55
Check	6787	Law Offices of Young, Minney & Corr, LLP	11/20/2020	Bill #68340--Prop39 legal service (2021-22) Bill #68011--Legal Service through 10/31/20		7284.12
Check	6788	Lina's Janitorial Services	11/20/2020	Bill #22--Janitorial Service for US & LS 11/1/20 - 11/30/20		10000
Check	6789	Mountain Valley Child & Family Services	11/20/2020	Bill #IN000031968--School Days and Residential JW September 2020		17949
Check	6790	OUSD Buildings & Grounds	11/20/2020	Bill #EBIARENT21B--2020/21 Facility use fee (2 of4)		33873.58
Check	6791	Office Depot	11/20/2020	Bill #134103049001--Trifold Board Qty 11		31.87
Check	6792	RAFT	11/20/2020	Bill #009--Fall 2020 Intersession LS STEAM		600
Check	6793	Ready Refresh	11/20/2020	Bill #00K0035832427--Malcolm drinking water 10/7/20 - 11/6/20; Delivery 10/29/20		33.93
Check	6794	Revolution Foods, Inc.	11/20/2020	Bill #446059A--Remaining balance due on invoice 446059 for June 2020 food service Bill #446509--Food Service Remote- July 2020		1236.24

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	6795	RingCentral Inc.	11/20/2020	Bill #CD000180054--Phone Services 10/29/20 - 11/28/2020		686.86
Check	6796	Sandy Park	11/20/2020	Bill #11--LCP and SPSA support		4893.75
Check	6797	Waste Management	11/20/2020	Bill #322789422167--Marshall Elementary November Service 2020		1431.08
Check	6798	Winward Academy	11/20/2020	Bill #2124--Fall 2020 Intersession US College Readiness		3658.48
Check	6799	Apex Learning Inc.	11/20/2020	Bill #SOINV00139337--Comprehensive Courses Qty:50		7500
Credit Card	9515-3612	Law Offices of Young, Minney & Corr, LLP	11/9/2020			30
Credit Card	9515-3612	Catsone.com	11/9/2020			95.2
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	San Joaquin County Office of Education	11/25/2020			0
Credit Card	9515-3612	Catsone.com	11/25/2020			0
Credit Card	9515-3612	VistApr*VistaPrint.com	11/25/2020			0
Credit Card	9515-3612	BambooHR	11/25/2020			0
Credit Card	9515-3612	DHGate.com	11/25/2020			0
Credit Card	9515-3612	Amazon Mktplace Pmts	11/25/2020			0
Credit Card	9515-3612	Amazon Mktplace Pmts	11/25/2020			0
Credit Card	9515-3612	Amazon Mktplace Pmts	11/25/2020			0
Credit Card	9515-3612	Amazon.com	11/25/2020			0
Credit Card	9515-3612	Amazon.com	11/25/2020			0
Credit Card	9515-3612	Amazon.com	11/25/2020			0
Credit Card	9515-3612	Amazon Mktplace Pmts	11/25/2020			0
Credit Card	9515-3612	Amazon Mktplace Pmts	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	Decker Equipment	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0
Credit Card	9515-3612	ZOOM.US	11/25/2020			0
Credit Card	9515-3612	Jumbula	11/25/2020			0
Credit Card	9515-3612	WWW.PI-TOP.COM	11/25/2020			0
Credit Card	9515-2022	In *Membership Toolkit	11/25/2020			0
Credit Card	9515-3612	DoorDash	11/25/2020			0

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.



CliftonLarsonAllen LLP
2210 East Route 66
Glendora, CA 91740
626.857.7300 | fax 626.857.7302
CLAconnect.com

January 29, 2021

East Bay Innovation Academy
3400 Malcolm Ave
Oakland, CA 94605

Dear Board of Directors and Management:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for East Bay Innovation Academy (“you,” “your,” or “the entity”) for the year ended June 30, 2021.

Derrick DeBruyne is responsible for the performance of the audit engagement. He will be assisted by Marlen Gomez, who is responsible for the performance of the audit engagement.

Audit services

We will conduct a performance audit of the entity’s Teacher Retention and Middle School Improvement Act Fund (Measure G1) as required by Oakland Unified School District (OUSD) for the year ended June 30, 2021.

Audit objectives

The objective of our performance audit is the expression of an opinion as to whether you have complied, in all significant respects with the provisions of laws, regulations, contracts, and agreements, as required by *Government Auditing Standards* and with the specific requirements listed below. Our audit will be conducted in accordance with auditing standards for performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and OUSD’s procedures for Measure G1 parcel tax audit.

Our audit will include tests of the records of the Entity and other procedures we consider necessary to enable us to express such an opinion. We will develop our work program based on OUSD’s procedures for Measure G1 parcel tax audit to meet the following objectives:

- 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 schools receiving middle school grant funding, make a positive statement about the issue of supplanting versus supplementing.

We will issue a written report upon completion of our audit. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the entity, and OUSD and is not intended to be and should not be used by anyone other than the specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of

material noncompliance or deviation from the criteria, which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

If during the audit we become aware that the Entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with the standards for performance audits contained in Government Auditing Standards and with the OUSD procedures for Measure G1 parcel tax audit may not satisfy the relevant legal, regulatory or contractual requirements.

Auditor responsibilities, procedures, and limitations

We will conduct our performance audit in accordance with the standards for performance audits contained in *Government Auditing Standards*. 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 outlined above.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial violations of laws or Program regulations. However, we will inform the appropriate level of management of any violations of laws or Program regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

In addition, an audit is not designed to detect immaterial violations of laws or governmental regulations that do not have a direct and material effect on the compliance with OUSD procedures for Measure G1 parcel tax audit. However, we will inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of significant non-compliance with the provisions of laws, regulations, contracts and agreements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are significant non-compliance with the provisions of laws, regulations, contracts and agreements and to preventing and detecting material non-compliance resulting from illegal acts and other non-compliance matters. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under *Government Auditing Standards*.

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

Management responsibilities

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

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure compliance with the provisions of laws, regulations, contracts and agreements.

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

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to performance audit objectives, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit, including your representation that you have complied with the objectives as listed above. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our

procedures. In view of the foregoing, you agree that we shall not be responsible for any noncompliance that we may fail to detect as a result of misrepresentations made to us by you.

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

Engagement administration and other matters

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

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

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

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

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

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice

("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

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

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

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

Time limitation

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

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

Price

Our fees for these services will be based on the time involved and the degree of responsibility and skills required, plus expenses including internal and administrative charges. Based on our preliminary estimates, the price for the engagement should approximate \$3,500 plus a 5% technology fee. The total is expected not to exceed \$3,675. The price estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees, plus applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Technology Support Fee

Given the rising technology costs all organizations are expending to serve and protect client information, we are adding a 5% technology and client support fee to all of our invoices. The fee combines technology expenses with

client support costs and includes technology support, printing, communications, data security and storage, indirect engagement support costs and technical resource subscriptions. This is estimated and included in the fee table above.

Changes related to COVID-19

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

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

Finance charges and collection expenses

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

Consent

Subcontractors

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

January 29, 2021
East Bay Innovation Academy
Page 7

Agreement

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

Sincerely,

CliftonLarsonAllen LLP

Marlen Gomez, CPA
Principal
626-857-7300
Marlen.gomez@CLAconnect.com

Enclosure

Response:

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

Authorized management signature: _____

Title: _____

Date: _____



CliftonLarsonAllen LLP
2210 East Route 66
Glendora, CA 91740
626.857.7300 | fax 626.857.7302
CLAconnect.com

January 29, 2021

East Bay Innovation Academy
3400 Malcolm Ave
Oakland, CA 94605

Re: June 30, 2021 Tax Exempt Returns and State Filings

Dear Michelle:

We are pleased that East Bay Innovation Academy (“you,” “your,” or “the organization”) has engaged CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) to prepare the organization’s federal Form 990 and applicable state filings. This letter confirms the scope, limitations, and related terms of our engagement for the year ended June 30, 2021.

Our responsibility to you

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

Your responsibilities

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

The United States Supreme Court ruled in *South Dakota versus Wayfair* (6/21/18) that physical presence is no longer required to establish nexus for sales tax. This ruling may have broad implications, even beyond sales tax, as to where an organization is subject to tax. Please note that if the organization had a taxable presence in more than one jurisdiction, such as an employee or agent within the jurisdiction, any tangible property owned or rented within the jurisdiction, or if the organization exceeds any applicable economic nexus thresholds, the organization or related entities may be subject to state or local income, sales, use, franchise, or gross receipts tax in that jurisdiction depending upon the particular facts. It is the organization’s responsibility, not CLA’s, to determine if assistance is needed in deciding whether the organization or related entities may be liable for income, sales, use, franchise, or gross receipts tax, or have a filing requirement in the various state or local jurisdictions.

It is important for you to identify any ownership OR signature authority over a foreign bank account or other foreign financial assets which includes but is not limited to foreign: stocks, mutual funds, partnerships, bonds,

retirement accounts, estates, trusts, annuities, swaps, and derivatives. Failure to disclose penalties can be significant, starting at \$10,000 and can be upwards of 50 percent of the value of the asset. Please provide account statements if you have any foreign account ownership or signature authority. Note that these rules do not apply to foreign investments held by U.S. mutual funds. In addition, ownership in a foreign business entity (association, corporation, disregarded entity, or partnership) could trigger additional U.S. foreign informational reporting requirements. These reporting requirements require the disclosure of ownership, financial information, and related-party transactions. Failure to properly disclose ownership and the required information could trigger a \$10,000 penalty per filing. We cannot be held responsible if you fail to identify or provide such information to us.

For all nonattest services we may provide to you, including the preparation of the federal Form 990 and applicable state filings, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services. You are responsible to carefully review the federal Form 990 and state filings that we prepare on your behalf before signing and submitting them to tax authorities. We will advise you with regard to tax positions taken in the preparation of the federal Form 990 and state filings, but the responsibility for the federal Form 990 and state filings remains with you.

Tax examinations

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

Record retention

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

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

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

All of the records that you provide to us to prepare your federal Form 990 and state filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in

general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the records of the organization.

Tax consulting services

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

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

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

Communications and confidentiality

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

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

Consent to send you publications and other materials

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

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

Consent to use tax information for benchmarking analyses

In an effort to better serve the needs of our clients, we develop a variety of benchmark, performance indicator, and predictive analysis reports, using anonymized client data obtained from our audit, tax, and other engagements. Business and financial information that you provide to us may be combined with information from other clients and included within the aggregated data that we use in these reports. While some of these analytical reports will be published and released publicly, please be assured that the separate information that we obtain from you will remain confidential, as required by the AICPA Code of Professional Conduct.

Unless authorized by law or the client consents, we cannot use a client's tax return information for purposes other than the preparation and filing of the client's tax return. By signing and dating this engagement letter, you authorize CLA to use any and all information furnished to CLA for or in connection with the preparation of the tax returns under this engagement letter, for a period of up to six (6) years from the date of this engagement letter, in connection with CLA's preparation of the types of reports described in the foregoing paragraph. If you do not wish to authorize such use, please strike out this section prior to signing the engagement letter.

Limitations

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

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this engagement agreement, but any recovery on any such claim shall not exceed the portion of the total fees actually paid by you to CLA that corresponds to the particular service(s) that give(s) rise to the claim (i.e., the specific service(s) that a CLA party performed in such a manner as to cause CLA to be liable to you).

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of these periods ("Limitation Period"):

- For federal Form 990 and state filing preparation, separately within thirty-six (36) months after the date when we deliver the tax returns and filings under this agreement to you on which the dispute is based, regardless of whether any CLA party provides other services for you or relating to said returns and filings.

- For tax consulting engagements, separately within thirty-six (36) months from the date of our last billing for services on each consultation on which the dispute is based.
- For all tax return, state filing, and tax consulting engagements, within twelve (12) months from the date when you terminate this or any other engagement of our services.

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

Fees

Our professional fees will be billed based on the time involved and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Fees and expenses for this work will be invoiced separately. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued the tax returns and filings. You will be obligated to compensate us for all time expended and related fees and to reimburse us for all out-of-pocket expenditures through the date of termination.

Other fees

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

Finance charges and collection expenses

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

Termination of agreement

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

January 29, 2021
East Bay Innovation Academy
Page 6

Agreement

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

We are looking forward to working with you.

Sincerely,

CliftonLarsonAllen LLP

Marlen Gomez, CPA
Director
626-857-7300
Marlen.gomez@CLAconnect.com

Enclosure

Accepted on behalf of the organization:

Signature

Title

Date

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STATEMENT OF WORK #5
 by and between
EdTec Inc. and East Bay Innovation Academy

Reference:	Master Services Agreement dated April 22, 2013, by and between EdTec Inc. ("EdTec") and East Bay Innovation Academy ("Client").
Term:	January 27, 2021 through August 31, 2021.
Scope of Services:	<p>Services to be performed</p> <p>Illuminate</p> <ul style="list-style-type: none"> • ISI Data Export and Back Up <p>PowerSchool</p> <p>Student Data Imports</p> <ul style="list-style-type: none"> • Student Core Demographics - All (includes California Compliance Data) • Student Race – All • Student Contacts - 20-21 • Student Re-enrollments – All • Historical Grades – All • Student English Language Acquisition (SELA) Records - All • Student Program Records – All (i.e. FRPM, LIPs, 504, Homeless, Title I, etc.) <p>Staff Data Imports</p> <ul style="list-style-type: none"> • Staff Core Demographics – All (includes California Compliance Data) • Staff Race - All • Staff Assignments - All <p>Historical Schedules/Rosters Imports</p> <ul style="list-style-type: none"> • Courses - All (including California Compliance Data) • Sections - 20-21 (including California Compliance Data) • Sections - Previous Academic Years (No California Compliance Data) • Student Class Enrollments - 20-21 • Student Class Enrollments - Previous Academic Years <p>Other Historical Data Imports</p> <ul style="list-style-type: none"> • Attendance - 20-21 • Attendance - Historical • Behavior - "Major Incidents" All • Behavior - "Minor Incidents" 20-21 • Immunization (if possible) <p>2021-2022 School Year Setup and Scheduling</p> <ul style="list-style-type: none"> • PowerScheduler - Set up, Training and Support • 2021-2022 Master Scheduling Support • 2020-2021 to 2021-2022 End-of-Year Rollover <p>Third -party Integration Support</p> <ul style="list-style-type: none"> • Schoolmint-PowerSchool Mapping and Integration • Third-party integration assistance, as needed

Excluded Services:	Other than the services outlined above, EdTec is not responsible for any other activities, unless mutually agreed to in writing.
Compensation:	<ul style="list-style-type: none"> • Client commits to a minimum of 100 hours for the Term at the reduced hourly rate of \$140 (standard EdTec pricing is \$160/hr) a total cost of \$14,000 for the Term. Hours in excess of the 100 committed hours will be billed at the hourly rate of \$150. • Recognizing the fluctuating monthly support needs of Client, support hours may be consumed flexibly throughout the Term. However, Client agrees to collaborate with EdTec on developing a mutually agreeable project and support timeline that targets a monthly support level as close to the 14 hours per month as possible. If Client consumes fewer than the 100 committed total hours for the Term, any remaining hours are forfeited at the conclusion of the Term. • All fee estimates are subject to Client compliance with the School Obligations set forth below. • Additional costs for in-person support requests by Client are to be billed to Client including, actual travel costs, and pre-approved out-of-pocket expenses. <p>Payment Schedule: Payment terms are net 30 days from receipt of EdTec's invoices. Invoices for the committed hours will be issued in seven equal monthly installments of \$2,000 beginning March 1, 2021. If applicable, invoices for excess hours will be billed in the month following completion of such work.</p>
School Obligations:	<p>Client shall provide EdTec with access to Client's instance and/or equipment upon which applicable software programs are loaded or operating as reasonably necessary to permit EdTec to perform its obligations under this SOW.</p> <p>In order to fulfill the scope of services described herein, EdTec relies on Client to provide timely, accurate and complete information, to cooperate reasonably with EdTec, and to timely complete all tasks reasonably requested of Client in connection with the project.</p>
Termination:	<p>Either party may, upon giving thirty (30) days' written notice identifying specifically the basis for such notice, terminate this Statement of Work for breach of a material term or condition of this Statement of Work, unless the party receiving the notice cures such breach within the thirty (30) day period. In addition, EdTec may terminate this Statement of Work immediately upon written notification and without liability, (a) if Client, in EdTec's reasonable judgment, violates any of the "School Obligations" above, or (b) upon any revocation of Client's charter. Upon any early termination under this section, Client shall pay EdTec for all services rendered by EdTec prior to the effective date of termination.</p>

Statement of Work #5 by and between EdTec Inc. and
East Bay Innovation Academy
Page 3 of 3, January 27, 2021

EDTEC INC. DocuSigned by: By: <u>Steve Campo</u> 7A50CD0252334E8... Name: Steve Campo Title: President & CEO Date: 1/29/2021 1410A 62 nd Street Emeryville, CA 94608 Fax: 510.663.3503	EAST BAY INNOVATION ACADEMY Signature: <u>Michelle Cho</u> 88736CCD559246E... Name: Michelle Cho Title: Executive Director Date: 1/29/2021 Address: 3400 Malcolm Ave. Oakland, CA 94605 Email: michelle.cho@eastbayia.org Phone: 510-577-9557 Fax:
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**CONSULTING AGREEMENT BY AND BETWEEN
EDGILITY CONSULTING AND EAST BAY INNOVATION ACADEMY**

This agreement (the “Agreement”) is made on January 27, 2021 by and between Edgility Consulting LLC, a New Hampshire limited liability company (“**Consultant**”) and East Bay Innovation Academy (“**Client**”) (collectively referred to as “**Parties**”). Client wishes to retain Consultant in support of its search for two school leaders (the “Search Positions”) and as such, the Parties agree as follows:

1. Background and Purpose. Consultant provides human resources consulting and executive search services. Client desires to retain Consultant and Consultant agrees to provide to Client services on the terms and conditions set forth herein.

2. Services. Consultant shall provide to Client the services set forth on **Exhibit A** (“**Services**”), which is attached hereto and expressly incorporated herein by this reference. **Exhibit A** may be amended from time to time by the Parties pursuant to a written amendment signed by both parties pursuant to the terms of this Agreement.

3. Duties of Client.

3.1 Client agrees to cooperate with Consultant in the performance of Consultant’s services and, specifically, Client agrees to the duties assigned to Client within this Agreement and as set forth in **Exhibit A** hereto.

4. Term. The Term of Services shall commence as of the date first written above and shall terminate on the earliest of the following events:

(a) If an offer of employment from Client for the Search Positions are accepted by any individual, then that Search shall be deemed successfully completed as of the date of said acceptance and, as such, payment of all final fees or portion(s) of fees due to Consultant shall be paid as of that date pursuant to Section 5 herein, and the term of the Agreement will end naturally thereupon;

(b) If a period of 180 days elapses from the date that this Agreement is executed by Client without an offer of employment from Client for the Search Positions being accepted by any individual, the Parties agree that the reasonable time period for the Search will have elapsed, such that the payment of all final fees or portion(s) of fees due to Consultant shall be paid pursuant to Section 5 herein, and the Term of Services will end naturally thereupon, unless extended by the Parties by mutual written agreement; or

(c) On a date pursuant to the Early Termination provisions set forth in Section 7 herein, which shall be considered “Early Termination.”

5. Compensation. As consideration for providing the Services, Client shall pay to Consultant as follows:

Client shall pay Consultant a consulting fee in the amount of \$65,000 according to the following schedule:

- A. \$32,500 due upon execution of this Agreement; and
- B. \$8,125 due upon the presentation of three (3) highly qualified candidates to the Search Committee for one of the Search Positions or on April 1, 2021 whichever date comes earlier in time;
- C. \$8,125 due upon the presentation of three (3) highly qualified candidates to the Search Committee for the second Search Position or on April 1, 2021 whichever date comes earlier in time;
- D. \$8,125 due upon the date any individual accepts an offer by Client for one of the Search Positions.
- E. \$8,125 due upon the date any individual accepts an offer by Client for the second Search Position.

Client shall reimburse Consultant for all approved expenses necessary to the performance of Consultant's duties, including but not limited to any advertising reimbursements, within 30 days of Consultant's submission of an invoice or reimbursement request with supporting documentation to Client. Other possible expenses include, but are not limited to, necessary travel, meals and lodging, long distance telephone charges, photocopying, messenger and delivery services and postage.

Payment is expected upon the provision of services. If we do not receive payment in full on any invoice within 30 days, late charges at .8333% interest per month (10% per year) will be imposed on your unpaid balance after 15 days. Your unpaid balance is determined by taking the beginning balance of your account for each month, adding any new charges and subtracting any payments made to your account. We will then multiply this amount by the .8333% monthly periodic interest rate to compute the late charge for your account for that month.

Consultant agrees that if a candidate hired by Client in association with the Services ceases to be employed by the Client, whether voluntarily or involuntarily, within six (6) months of the initial hiring date, then Consultant will renew the search in keeping with the scope of the Services in this Agreement. Except for direct expenses, Consultant shall not charge Client any additional cost in association with any such renewed Services beyond the payments provided for within this Agreement.

6. Hiring of Candidates for Other Positions. Client agrees that if, during the Term of Services or within six (6) months thereafter, it fills any role or position other than the Search Positions, through the hiring as an employee, or engagement as an independent

contractor, of any individual identified or introduced to it by Consultant, then Client shall pay Consultant a referral payment of ten thousand (\$10,000) dollars (the "Referral Payment"). A Referral Payment shall be individually triggered by each applicable individual so hired or engaged in a non-Search Position by Client. Any such Referral Payment shall be in addition to, and shall not supersede or replace, any other payments or compensation due or owing pursuant to this Agreement.

7. Early Termination.

7.1. Consultant and Client shall each have the right to end the Term of Services early by providing written notice to the other party at least 30 days in advance of the termination date, and such termination shall be subject to the Early Termination Payments set forth in Section 8 herein.

7.2. Consultant shall have the right to immediately end the Term of Services by written notice to Client if Client breaches any material provision of this Agreement, including, without limitation, the duties set forth in Section 3 above, or the making of payments to Consultant when due under the terms of this Agreement, and such termination shall be subject to the Early Termination Payments set forth in Section 8 herein.

8. Early Termination Payments.

8.1. In the event that the Term of Services within this Agreement is terminated pursuant to Section 7.1 or Section 7.2, Client shall pay any and all fees, expenses, and costs incurred by Consultant, or otherwise due and owing, as of the effective date of the termination, including any fees, expenses, or costs which may be due pursuant to Section 8.2 herein].

8.2. If Client wishes to end the Term of Services pursuant to Section 7.1 without making a hire of any kind for Search Position the fees, expenses and costs due and owing to Consultant as of the effective date of termination shall include the following:

(a) If the Searches are terminated by Client within 60 days of Client signing this Agreement without making a hire of any kind for either Search Position then the second, third, fourth and fifth installments of the consulting fee, as set forth in Section 5, will be waived in its entirety, but any other outstanding fees, expenses, and costs shall be paid as of the effective date of termination.

(b) If the Search is terminated by Client more than 60 days of Client signing this Agreement without making a hire of any kind for one or both of the Search Positions, then the fourth and/or fifth installment of the consulting fee (\$8,125 each) will be waived, but the second and/or third installment (\$8,125) shall be paid as of the effective date of the termination, along with any other outstanding fees, expenses, and costs.

Notwithstanding the foregoing, if the Client fills either Search Position with an external candidate within 12 months following the Early Termination of the Term of Services, then the full remainder of the consulting fees set forth in Section 5(B) shall be immediately due and paid to Consultant.

9. Conflict of Interest. Consultant agrees to devote the time and resources necessary to perform the services for Client provided for in this Agreement but shall be free to work for any other client(s) during the term of this Agreement as long as that work does not prohibit Consultant from performing services for Client.

10. Confidential Information; Non-Disclosure.

10.1 During the term of this contract, Consultant may have access to and become acquainted with information of a confidential or proprietary nature ("Confidential Information"), which may be either applicable or related to the present or future business of Client or the business of its members and/or donors. Such Confidential Information shall be denoted as such by Client and includes, but is not limited to, donor's personal information, giving history, financial information, member's financial information, strategic plans and other information concerning donors, members and/or vendors. Consultant shall (i) not use for its own benefit or knowingly disclose to or use for the benefit of any other person, any Confidential Information without Client's prior written consent; (ii) use at least the same degree of care and precautions to protect Client's Confidential Information from disclosure that it employs with respect to its own confidential information; (iii) disclose Confidential Information only to those of its employees or contractors who require access to perform its obligations under this Agreement; and (iv) take appropriate action by instruction, agreement or otherwise with Client's employees or other persons allowed such access to satisfy the foregoing obligations.

10.2 This Section shall not apply to any information which (i) is or becomes publicly available through no fault of Consultant; (ii) is already in Consultant's possession without restriction on disclosure when disclosed by Client; (iii) is independently developed by Consultant without use of Confidential Information; or (iv) is rightfully obtained from third parties without restriction on disclosure.

11. Independent Contractor. This Agreement will not render Consultant an employee, partner, agent of, or engaging in a joint venture with Client for any purpose. Consultant is and will remain for all purposes an independent contractor. Client shall furnish Consultant a copy of IRS Form 1099, setting forth Consultant's annual income no later than the end of January of the year following any year during which services were rendered.

12. Indemnity. Client will indemnify, defend, and hold Consultant free and harmless from any obligations, costs, claims, judgments, attorneys' fees, and attachments arising from, growing out of, or in any way connected with services provided by Consultant for

Client under the terms of this Agreement, unless and only to the extent that an arbitrator finds that Consultant has committed gross negligence or willful misconduct in the conduct of the Services and holds Consultant liable in whole or in part. Notwithstanding anything to the contrary in the foregoing sentence, Consultant shall indemnify, defend, and hold Client free and harmless from any obligations, costs, claims, judgments, attorneys' fees, and attachments suffered by Client as a result of a third party legal action caused by the gross negligence or willful misconduct of Consultant; provided that such acts or omissions by Consultant were taken without the approval or acquiescence of the Client or an agent designated for this purpose by the Client.

13. Dispute Resolution. Any dispute, controversy or claim arising out of or relating to this Agreement, including any dispute relating to interpretation of or performance under the Agreement ("**Dispute**"), shall be resolved in the manner set forth in this Section 13, which shall be in lieu of litigation in any court, and the Parties specifically waive any right to a jury trial of any dispute between them.

13.1. Negotiation. The Parties will attempt in good faith to resolve the Dispute promptly by negotiations between senior representatives of the Parties who have authority to settle the Dispute (each, a "**Representative**").

13.2. Mediation. If a dispute arises between the parties to this agreement, whether arising from or related to the Agreement itself or arising from alleged extra-contractual facts prior to, during, or subsequent to the agreement, including, without limitation, fraud, misrepresentation, negligence, or any other alleged tort, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under its Commercial Mediation Procedures before resorting to the arbitration proceedings laid out in section 13.3.

13.3. ARBITRATION AGREEMENT.

(a) If mediation is unsuccessful, any dispute arising between the parties, whether arising from or related to the Agreement itself or arising from alleged extra-contractual facts prior to, during, or subsequent to the agreement, including, without limitation, fraud, misrepresentation, negligence, or any other alleged tort, the dispute shall be decided by arbitration in accordance with Title 9 of the United States Code and Chapter 542 of the New Hampshire Revised Statutes Annotated. The arbitration proceeding shall be conducted under the Commercial Rules of the American Arbitration Association (hereinafter, "AAA"), or, if the AAA has ceased to exist, its successor organization or a similar organization at the time demand is made.

(b) Notice of the demand for arbitration must be provided, in writing, to the other Party at the locations specified in section 14

of this Agreement and to the AAA. Demand must be made within one hundred and eighty (180) days after the dispute has arisen, time is of the essence. Said arbitration will occur within thirty (30) consecutive days after the Party demanding arbitration delivers the written demand on the other Party, unless impracticable or the Parties mutually agree otherwise in writing. Arbitration shall be initiated and conducted in Boston, Massachusetts or at such other location mutually agreed by the Parties.

(c) The arbitrator shall be selected by Consultant from a list of five (5) arbitrators provided by the American Arbitration Association. The arbitrators will be bound to adjudicate all disputes in accordance with the laws of the State of New Hampshire.

(d) The arbitrator shall have the power to grant all legal and equitable remedies, including, but not limited to, injunction, specific performance, cancellation, accounting, attorney fees, and compensatory damages, except only that punitive damages shall not be awarded. The arbitrator may also award prejudgment interest as applicable under New Hampshire RSA 336.

(e) The arbitrator shall issue a binding decree within thirty (30) days of the conclusion of arbitration.

(f) The decision of the arbitrator shall be final and binding on both parties.

(g) This section 13 provides the sole recourse for the settlement of any disputes arising out of, in connection with, or related to this Agreement.

14. Notice. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given (i) on the date of personal service on the Parties, (ii) three days after deposit in the United States Mail, certified or registered mail, return receipt requested, postage prepaid, (iii) one day after being sent by professional or overnight courier or messenger service guaranteeing one day delivery, with receipt confirmed by the courier. Unless otherwise provided in writing, any such notice shall be delivered or addressed to the Parties as follows:

Consultant:

Edgility Consulting, LLC
17 Elm Street

Suite C211
Keene, NH 03431

Attn: Christina Greenberg

Client:

East Bay Innovation Academy

3400 Malcolm Avenue
Oakland, CA 94605

Attn: Michelle Cho, Executive Director

Failure to conform to the requirement that mailings be done by registered or certified mail shall not defeat the effectiveness of notice actually received by the addressee.

15. Entire Agreement. This document constitutes the entire agreement between the Parties, with all oral agreements being merged in this document, and supersedes all prior representations. There are no representations, agreements, arrangements, or understandings, oral or written, between or among the Parties relating to the subject matter of this Agreement that are not fully expressed herein.

16. Waiver. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit thereof, but no such waiver shall affect or impair the right of the waiving party to require observance, performance or satisfaction either of that term or condition as it applies on a subsequent occasion or of any other term or condition hereof.

17. Amendment. The provisions of this Agreement may be modified at any time by written agreement of the Parties. Any such agreement hereafter made shall be ineffective to modify this Agreement in any respect unless in writing and signed by the Parties against whom enforcement of the modification or discharge is sought.

18. Severability. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement which can be given effect without the invalid provision shall continue in full force and effect and shall in no way be impaired or invalidated.

19. Binding Effect. The Parties expressly agree that this Agreement is binding on each other's successors, heirs, assigns, beneficiaries, executors, administrators, and trustees.

20. Effective Date. This Agreement is effective as of the date signed by all Parties.

21. Governing Law. The rights and obligations of the Parties and the interpretation and performance of this Agreement shall be governed by the laws of the State of New Hampshire, excluding its conflicts of laws rules.

22. Parties in Interest. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the Parties to it and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.

23. Captions. All paragraph captions are for reference only and shall not be considered in construing this Agreement.

24. Construction. This Agreement shall not be construed against any party, and instead shall be construed as though all Parties have participated in its drafting. No promises or inducements have been made to the Parties to this Agreement. This Agreement is entered into freely and voluntarily.

25. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, the Parties have executed this Agreement.


“Consultant”

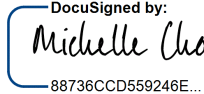
“Client”

Edgility Consulting, LLC
17 Elm Street
Suite C211
Keene, NH 03431

East Bay Innovation Academy

3400 Malcolm Avenue
Oakland, CA 94605

By: 
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By: 
88736CCD559246E...

Name: Christina Greenberg

Name: Michelle Cho

Title: Partner

Title: Executive Director

Date: 2/3/2021

Date: 2/3/2021

EXHIBIT A

DESCRIPTION OF SERVICES

Needs Assessment

The first stage of our search process is to get better acquainted with the priorities and needs of key stakeholders including board members, senior leaders, staff, and community members. This includes conversations with these constituents about their values and priorities as well as a review of materials related to the organization's current health and strategic vision. From this information, we develop an ideal candidate profile, key criteria, and position competencies.

Needs Assessment Deliverables

- Final job description for wide distribution
- 2-3 candidate profiles to guide our marketing efforts
- Compensation study to evaluate market for position
- List of recommended job posting sites
- Candidate outreach templates
- Targeted lists of candidates to cultivate
- Interview protocol for Edgility-led phone conversations

Candidate Cultivation

Our team will design and execute against the detailed recruitment plan we develop with your input. We circulate the opportunity to our internal list of over 20,000 nominators as well as other high-potential candidates that we research based on your criteria while conducting cold calls and personalized email outreach to high potential leads. We also have access to a number of databases of quality candidates from prominent educator preparation and support programs that we leverage to spread the posting to a wide group of talented individuals.

Candidate Cultivation Deliverables

- Cultivation calls, outreach emails, engagement of referral networks
- 50+ potential candidates for cultivation and initial screening
- Real-time tracking and reporting of metrics related to marketing outreach, email and phone responses, and applicant sources

Candidate Screening and Assessment

Once the recruitment campaign has introduced us to quality applicants, our team manages all of the candidate flow from our applicant tracking system, including screening resumes, conducting initial cultivation calls, leveraging recorded video interviewing technology and leading detailed phone interviews with candidates before passing them onto your team.

Candidate Screening and Assessment Deliverables

- Weekly or bi-weekly calls to discuss overall candidate pool and progress of individual applicants
- Submission of 4-6 candidates for initial client interviews

Client Search Support

As experts in the assessment in the capability of education leaders, our firm is also well-equipped to support your candidate diligence process by sharing best practice-based materials, project managing your onsite interview process, and facilitating hiring committee interviews and debrief conversations.

Client Search Support Deliverables

- Interview guides, performance tasks, rubrics, and other materials for client use during your semi-finalist and finalist round screening
- Onsite interview support including scheduling and oversight of finalist interviews and facilitation of committee debrief sessions
- Reference and background checks for finalists

Client Responsibilities

In order to support this work, client will:

- Make pertinent senior leadership staff available for conversations and meetings
- Provide Consultant with relevant organizational information
- Notify Consultant immediately of any changes to the project plan, expected deliverables, or timeline

Cover Sheet

East Bay Innovation Academy Program Updates

Section: III. Academic Excellence
Item: A. East Bay Innovation Academy Program Updates
Purpose: Discuss
Submitted by:
Related Material: EBIA Academic Update Feb 2021.pdf

Academic Update February 2021



Agenda

- Winter 2021 MAP Testing Update
- Winter 2021 Intersession Update

Winter MAP Testing Update

- Remote Testing in Advisory Groups
- Shorter test (20 questions vs 40-50)
- Grades 6-12
- Remote testing attendance is lower than in person, (missing about 30% at lower, 11% at upper, usually missing about 3-5%)
- Subgroup summaries especially impacted by missing data
- Caution: validity of results from remote administration remains a concern

NWEA MAP: Initial findings on student achievement and growth during Covid-19

- In fall of 2020, students in grades 3-8 performed similarly in READING to same grade students in fall of 2019, but about 5-10 percentile points in MATH
- Growth observed during Covid-19 but less than prior years for math
- Subgroup data is incomplete, due to disproportionate impact of Covid that are likely to lead to missing data

MAP Achievement Norms by grade

2020 Reading Student Achievement Norms						
Grade	Fall		Winter		Spring	
	Mean	SD	Mean	SD	Mean	SD
K	136.65	12.22	146.28	11.78	153.09	12.06
1	155.93	12.66	165.85	13.21	171.40	14.19
2	172.35	15.19	181.20	15.05	185.57	15.49
3	186.62	16.65	193.90	16.14	197.12	16.27
4	196.67	16.78	202.50	16.25	204.83	16.31
5	201.16	16.36	209.12	15.88	216.36	16.37
6	210.17	16.46	213.81	15.98	215.36	16.03
7	214.20	16.51	217.09	16.21	218.36	16.38
8	218.01	17.04	220.52	16.69	221.66	16.87
9	218.90	19.02	220.52	18.73	221.40	19.03
10	221.47	17.92	222.91	17.81	223.51	18.20
11	223.53	17.73	224.64	17.80	224.71	18.50
12	223.80	19.32	223.85	21.21	224.33	23.08

2020 Mathematics Student Achievement Norms						
Grade	Fall		Winter		Spring	
	Mean	SD	Mean	SD	Mean	SD
K	139.56	12.45	150.13	11.94	157.11	12.03
1	160.05	12.43	170.18	12.59	176.40	13.18
2	175.04	12.98	184.07	13.01	189.42	13.44
3	188.48	13.45	196.23	13.64	201.08	14.11
4	199.55	14.40	206.05	14.90	210.51	15.56
5	209.15	15.15	214.76	15.88	218.75	16.76
6	214.75	16.12	219.56	16.74	222.88	17.47
7	220.21	17.41	224.04	17.96	226.73	18.60
8	224.92	18.94	228.12	19.33	230.30	19.95
9	226.43	19.83	228.67	20.06	230.03	20.63
10	229.07	20.23	231.21	20.61	232.42	21.25
11	231.72	20.61	233.49	20.91	234.25	21.65
12	233.02	21.60	233.31	23.07	234.19	24.63

EBIA students in relation to NWEA norms: Grades 6-8

MAP MATH Score Range	6	7	8	TOTAL TESTED
Total Students	67	85	94	246
< 200	14%	7%	4%	
200-209	21%	11%	2%	
210-219	32%	21%	12%	
220-230	29%	33%	20%	
> 230	6%	29%	65%	
NWEA 50th percentile or higher	> 220 = 30%	> 224 = 45%	> 228 = 65%	

MAP READING Score Range	6	7	8	TOTAL TESTED
Total Students	76	92	87	255
< 200	22%	11%	5%	
200-209	14%	19%	7%	
210-219	24%	19%	23%	
220-230	22%	29%	22%	
> 230	17%	25%	44%	
NWEA 50th percentile or higher	> 213 = 59%	> 217 = 57%	> 220 = 63%	

EBIA students mapped to standards*: grades 6-8

MATH MAP Alignment with SBAC										
Grade	Met or Exceeded		Not Met	%	Nearly Met	%	Met	%	Exceeded	%
6	13%		100-213	49%	214-226	37%	227-236	10%	237-250	3%
7	28%		100-218	34%	219-232	38%	233-243	18%	244-350	11%
8	45%		100-225	31%	226-239	24%	240-249	29%	250-350	16%

READING Alignment with SBAC										
Grade	Met or Exceeded		Not Met	%	Nearly Met	%	Met	%	Exceeded	%
6	50%		100-203	25%	204-216	25%	217-229	30%	230-250	20%
7	51%		100-207	22%	208-220	27%	221-233	37%	234-250	14%
8	60%		100-210	14%	211-223	26%	224-237	31%	238-250	29%

* Based on 2017 NWEA mapping study

Did students below or approaching grade level exhibit growth since fall?

MATH: yes

Grade	Average Growth in RIT (fall to winter)
6	1.82
7	4.69
8	4.7
Total	3.73

READING: no

Grade	Average Growth in RIT (fall to winter)
6	-2.7
7	-2.6
8	-2.6
Total	-2.6

Grades 6-8 by demographic detail

MATH	Total Tested	Total On/Above Grade Level	Not Met	% of subgroup	Nearly Met	% of subgroup	Met	% of subgroup	Exceeded	% of subgroup
Am Indian/ Alaska Native	1	0%	0	0%	1	100%	0	0%	0	0%
Asian	12	42%	5	42%	2	17%	2	17%	3	25%
Black or African American	60	20%	34	57%	14	23%	8	13%	4	7%
Hispanic	101	24%	36	36%	41	41%	16	16%	8	8%
Two or More Races	23	35%	7	30%	8	35%	4	17%	4	17%
White	46	54%	9	20%	12	26%	18	39%	7	15%

READING	Total Tested	Total On/Above Grade Level	Not Met	% of subgroup	Nearly Met	% of subgroup	Met	% of subgroup	Exceeded	% of subgroup
Am Indian/ Alaska Native	1	100%	0	0%	0	0%	1	100%	0	0%
Asian	18	39%	2	11%	9	50%	1	6%	6	33%
Black or African American	70	39%	20	29%	23	33%	18	26%	9	13%
Hispanic	103	48%	24	23%	30	29%	36	35%	13	13%
Two or More Races	19	74%	3	16%	2	11%	9	47%	5	26%
White	45	80%	3	7%	6	13%	18	40%	18	40%

EBIA students in relation to NWEA norms and 8th grade mapping: grades 9-12

MAP MATH Average Score Range	9	10	11	12
Total Students	54	64	54	49
<209	10%	10%	9%	4%
210-219	11%	6%	9%	4%
220-229	20%	17%	15%	14%
230-240	24%	20%	20%	12%
> 240	35%	48%	48%	65%
NWEA 50th percentile or higher	60%	63%	57%	76%
8th grade level and above	35%	48%	48%	65%

EBIA students in relation to NWEA norms and 8th grade mapping: grades 9-12

MAP READING Average Score Range	9	10	11	12
Total Students	50	60	51	49
<209	8%	17%	20%	10%
210-219	20%	17%	12%	12%
220-230	38%	23%	16%	16%
230-240	22%	22%	20%	37%
> 240	12%	25%	35%	24%
NWEA 50th percentile or higher	77%	66%	59%	78%
8th grade level and above	34%	47%	55%	61%

Similar fall-to-winter growth pattern in grades 9-12

MATH Fall to Winter growth		9	10	11	12
Negative Growth	< 0	37%	27%	28%	20%
0-2 RIT score	0-2	9%	13%	17%	10%
3-6 RIT score	3-6	11%	16%	13%	12%
>6 RIT score	> 6	41%	34%	43%	41%

READING Fall to Winter growth		9	10	11	12
Negative Growth	< 0	60%	65%	69%	59%
0-2 RIT score	0-2	8%	5%	10%	4%
3-6 RIT score	3-6	12%	12%	14%	2%
>6 RIT score	> 6	20%	10%	6%	18%

Grades 9-12 by demographic detail

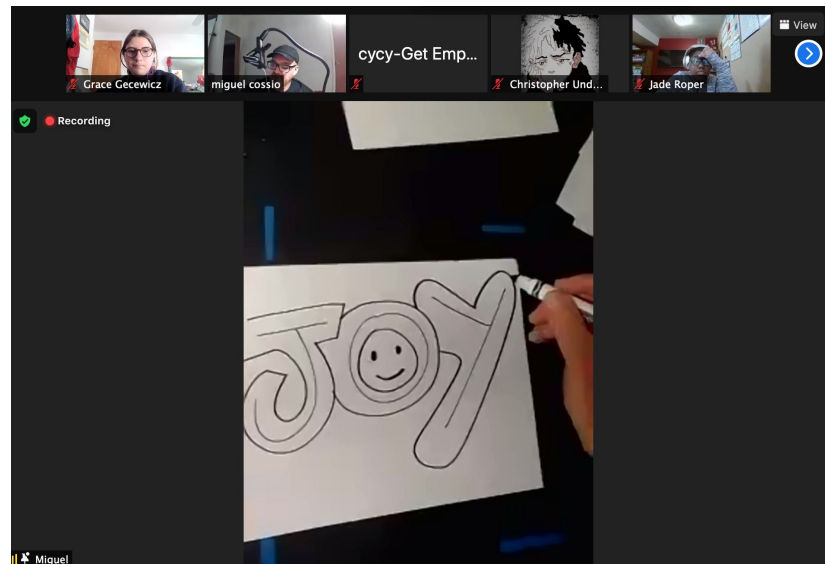
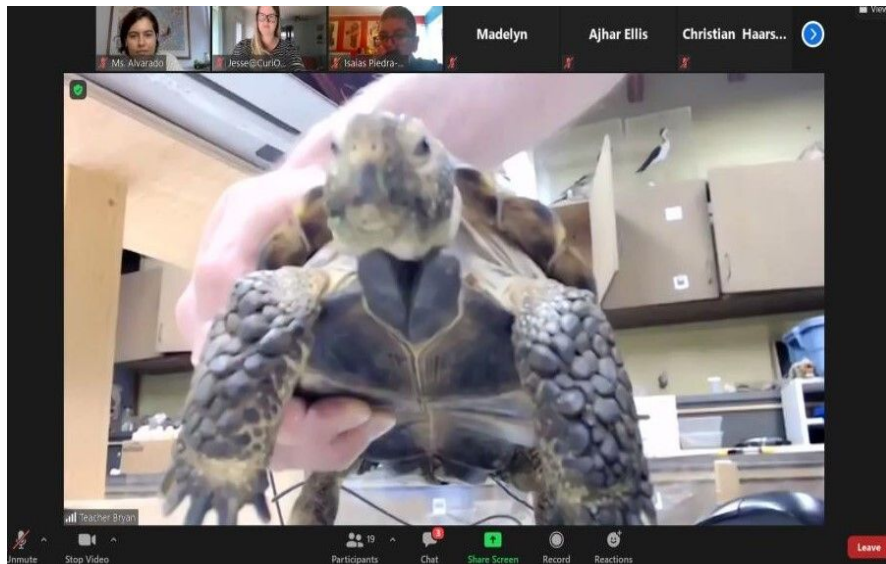
MATH	Below 8th	8th grade and above	Total Students
Am Indian/ Alaska Native	100%	0%	1
Asian	47%	53%	15
Black or African American	76%	24%	41
Hispanic	62%	38%	73
Native Hawaiian	67%	33%	3
Two or more races	41%	59%	32
White	25%	75%	56

READING	Below 8th	8th grade and above	Total Students
Am Indian/ Alaska Native	100%	0%	1
Asian	53%	47%	15
Black or African American	67%	33%	33
Hispanic	72%	28%	71
Native Hawaiian	0%	100%	1
Two or more races	42%	58%	31
White	21%	79%	58

Winter Intersession: E-Explorations

- Combination of synchronous and asynchronous explorations
 - Lower School: art, music, theatre, identity/SEL, Prey & Predator (science), game creation (coding), kitchen science, videos for change (digital media)
 - Upper School: career exploration through Nepris (Kaiser health, other), PSAT practice test and debrief, Moving On/Moving Out (parent led sessions on life skills, gap year), Life After EBIA (alumni panel)
- Credit/Skill recovery
- PLP preparation

E-Explorations (cont'd)



Cover Sheet

Monthly COVID-19 Update and EBIA Re-Opening Plan Check-In

Section: III. Academic Excellence
Item: B. Monthly COVID-19 Update and EBIA Re-Opening Plan
Check-In
Purpose: Discuss
Submitted by:
Related Material: EBIA Covid-19 Update Feb 2021.pdf

Covid-19 Update February 2021



Agenda

- Family survey results
- Surveillance testing update
- Vaccine update

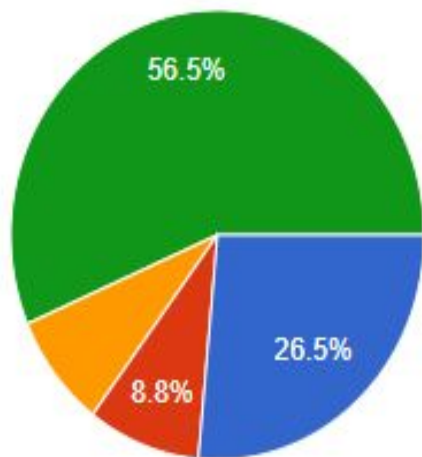
Planning for Campus Return Family Survey: SY 2021-22: Where is your student thriving/struggling the most?

- Thriving: basic needs, academics
- Struggling: Social relationships/interactions, academics

Planning for Campus Return Family Survey: Targeted Support for Specialized Needs



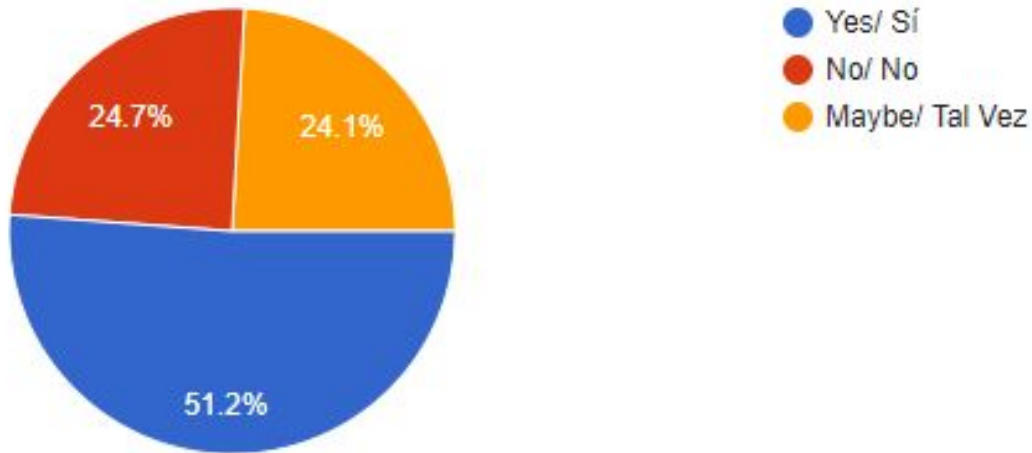
With Covid safety protocols in place and the plan to take advantage of outdoor space on campus, would you send your student(s) to school for part-day targeted support (English Learners, students with IEPs)?



- Yes/ Si
- Maybe/ Tal Vez
- No/ No
- My child does not receive specialized services/ Mi hijo no recibe servicios especializados

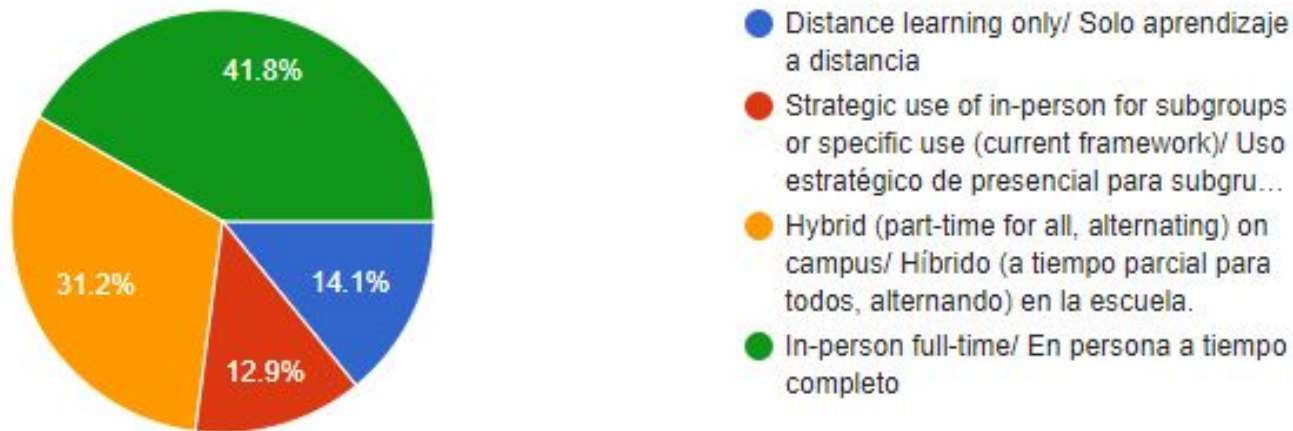
Planning for Campus Return Family Survey: Advisory/SEL

With Covid safety protocols in place and the plan to take advantage of outdoor space on campus, would you send your student(s) to school for part-day advisory gatherings?



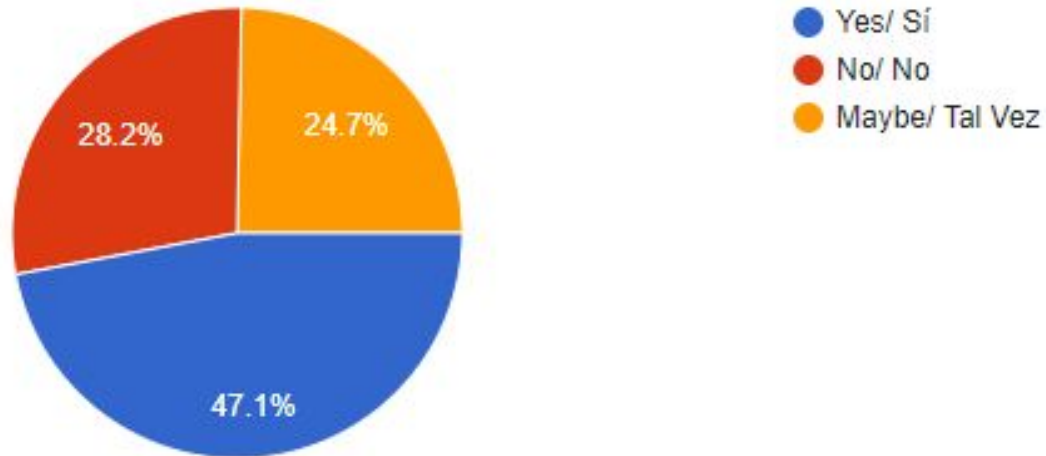
Planning for Campus Return Family Survey: SY 2021-22

What mode of instruction do you wish for your student(s) next school year?



Planning for Campus Return Family Survey: Summer

If we are able to provide academic support (ELA/math) during the summer, would you enroll your student to participate?



PMH Surveillance Testing Launch



- Pilot on-site testing event Feb 17th: 25 participants
- Anterior Nare swab rt-PCR test
- PMH Laboratory schedules a nurse to swab; EBIA sets up and staffs
- Free to participants; PMH bills insurance directly and has an Uninsured program
- Tests are quick, but paperwork takes time

Alameda County vaccine update

- Phase 1B: Essential workers (including education), seniors, high-risk individuals
 - Coliseum
 - Alameda County Fairgrounds
 - Healthcare provider
- EBIA Team: started week of 2/15

Cover Sheet

College and career readiness policy and procedures update

Section: III. Academic Excellence
Item: C. College and career readiness policy and procedures update
Purpose: Vote

Submitted by:

Related Material:

21 02 19 EBIA Board Resolution re Diplomas_Covid.pdf

21 02 18 EBIA Covid-19 Adjusted Graduation Plan.pdf

EBIA College and Career Readiness Policies and Procedures 2021.pdf



2020-2021 COVID-19 Adjusted Graduation Plan

Rationale:

Through this plan, EBIA recognizes the challenges students face during distance learning during the Covid-19 crisis, EBIA has created an adjusted set of graduation requirements that may be available as an option to any student who was a senior during the 2020-2021 school year at EBIA upper school and engaged in distance learning.

Notice to Families:

Students who meet these adjusted graduation requirements WILL:

- Receive a High School Diploma
- Walk at Commencement
- Meet minimum A-G requirements for eligibility for a UC and CSU, unless a student is awarded a California Minimum Requirements Diploma.

The adjusted graduation requirements MAY, compared to EBIA’s standard graduation requirements, result in the following:

- Students may become less competitive for entrance to colleges and universities
- Colleges may rescind acceptance offers for students in the class of 2021, which were based on the assumption of passing all enrolled courses

EBIA Adjusted Graduation Requirements

History	ELA	Math	Science	Spanish	Art/ Design	CTE - Comp Sci	Fitness	Electives
EBIA Standard Graduation Requirements								
3 years	4 years	4 years	4 years	2 years	1 year	1 year	1 year	1 year
EBIA Adjusted Graduation Requirements (aligned to UC A-G)								
3 years (3rd year counts as "G")	4 years	3 years	2 years (bio and chem or phys)	2 years	1 year	Not required	Not required	1 year (covered by 3rd year History)
University of California A-G Graduation Requirements								
"A" Req. 2 years	"B" Req. 4 years	"C" Req. 3 years	"D" Req. 2 years	"E" Req. 2 years	"F" Req. 1 year	N/A	N/A	"G" Req. 1 year
CA Min Requirements								
3 years	3 years	2 years	2 years (bio and chem or phys)	1 year Language or Art or CTE		N/A	N/A	N/A

Implementation

For the Class of 2021:

To indicate your desire to use EBIA's Adjusted Graduation Requirements, please schedule a meeting with the child's advisor along with the Director of College and Career Readiness or Principal. There you will:

- Discuss the effect this option will have on college acceptance or other future plans;
- Determine exactly which courses need to be passed this year in order to meet the adjusted requirements;
- Determine a plan to work toward completion of all courses needed to graduate.

Course Enrollment:

- All EBIA students must be enrolled in at least 4 EBIA academic courses each trimester.
- If a student is enrolled in more than 4 courses during the 2020-2021 school year, they may choose to withdraw from their 5th, 6th, or 7th courses and receive a "W" on their transcript.
- All students will be enrolled in Computer Science and Design Innovation CTE pathway courses each year 9-12; however passing those classes are not required to receive a diploma.

EAST BAY INNOVATIONS ACADEMY
BOARD OF DIRECTORS
RESOLUTION NO. 2021-1
OPTION TO AWARD ALTERNATIVE DIPLOMAS IN LIGHT OF THE COVID-19 CRISIS
AND DISTANCE LEARNING

WHEREAS, on March 4, 2020, Governor Gavin Newsom proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS, on March 13, 2020, Governor Newsom authorized local educational agencies (“LEAs”) to close schools for the remainder of the 2019-2020 school year to address the COVID-19 crisis; and

WHEREAS, on March 19, 2020, Governor Newsom issued a stay-at-home order requiring all California residents to stay home or at their place of residence; and

WHEREAS, on March 12, 2020 East Bay Innovations Academy (“EBIA”) closed its physical school site in response to the COVID-19 pandemic and in accordance with Governor Newsom’s orders, the directives and guidance from the California Department of Education (“CDE”) and the California Department of Public Health (“CDPH”); and

WHEREAS, EBIA continued to offer educational opportunities through a distance learning model for the remainder of the 2019-2020 school year; and

WHEREAS, EBIA opened for the 2020-2021 school year in a full virtual distance learning model in accordance with CDE and CDPH guidance; and

WHEREAS, EBIA’s graduation requirements as set forth in the EBIA charter, exceed the California minimum graduation requirements established by Education Code Section 51225.3 and exceed the minimum University of California “A-G” requirements;

WHEREAS, as a result of the overall impact of the COVID-19 crisis and distance learning, some EBIA twelfth graders (“seniors”) as of the 2020-21 school year will be unable to meet the heightened graduation requirements outlined in EBIA’s charter, but will be able to meet either the University of California “A-G” requirements or the California State Minimum Requirements outlined in Education Code Section 51225.3; and

WHEREAS, on September 11, 2020, Governor Newsom signed Assembly Bill 1350 into law, which amended Education Code section 51430 to allow the governing board of a charter school to retroactively grant a high school diploma to “a person [who] was in their senior year of high school during the 2019-20 school year; in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020; and unable to complete the statewide graduation requirements as a result of the COVID-19 crisis”; and

WHEREAS, EBIA seeks to ensure that, in light of the COVID-19 crisis, all students who were seniors during the 2019-2020 school year, pursuant to AB 1350, or those who are seniors during the 2020-2021 school year who met or will meet the requirements for a high school diploma under the laws of California shall be able to obtain their high school diploma within the timeline of expected graduation had the COVID-19 crisis not occurred.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of EBIA (“Board”) hereby authorizes EBIA’s administration to award a regular high school diploma to any 2019-2020 or 2020-2021 senior who meets the California “A-G” requirements, as detailed in the Adjusted Graduation Plan, even if that senior does not meet the heightened EBIA charter requirements set forth in the charter.

BE IT FURTHER RESOLVED that the Board authorizes EBIA administration to award a regular high school diploma to any student in their senior year during the 2020-2021 school year who meets the California State Minimum Standards as set forth in Education Code Section 51225.3.

BE IT FURTHER RESOLVED that the Board, pursuant to AB 1350, authorizes EBIA administration to award a diploma to any student who, as of March 1, 2020, was in good academic standing and was on track to graduate pursuant to Education Code section 51225.3’s minimum requirements, but was prevented from completing the graduation requirements due to the COVID-19 crisis.

PASSED AND ADOPTED by the Board of Directors of EBIA at a meeting held on February 23, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chair, Board of Directors

Board Policy #: 2021-2

Adopted/Ratified:

Revision Date:



COLLEGE READINESS POLICIES

These Policies of the East Bay Innovations Academy (“EBIA” or the “Charter School”) Board of Directors (“Board”) has been adopted to inform EBIA families of EBIA’s graduation requirements, acceptance of instructional credit from other schools, and other transcript and recommendation-related practices.

Graduation Requirements

In order to receive a high school diploma from EBIA, a student must earn at least 212 units in grades nine (9) through twelve (12), fulfilling the following subject matter requirements:

Subject	Years	Notes
English	4	
Math	4	Including Advanced Algebra and Geometry.
Social Science	3	Including World History, US History, and Gov/Econ
Science	4	Including Biology Physics and Chemistry
Language other than English	2	Must be equivalent to 2 years of language
Art	1	
Physical Education	1	
Advisory	4	
Computer Science	1	

Failure to earn the required credit by graduation day may result in a student not participating in the graduation ceremony. A diploma will be issued upon completion of ALL required credits unless board approval is obtained for special circumstances.

No credit will be given for a class in which a student earns a grade below a C.

For students placed in Non-Public Schools per Individual Education Plans, the student will earn a diploma issued by the Non-Public School upon completion of graduation requirements put forth by the Non-Public School. If the Non-Public School does not issue diplomas, EBIA would issue a diploma in its local educational agency capacity in charge of providing FAPE (5 CCR 3070).

Board Policy #: 2021-2

Adopted/Ratified:

Revision Date:

For students with Individual Education Plans that articulate goals involving graduation accommodations (i.e., California state minimum graduation requirements, certificate of completion) and transition goals, EBIA would issue a diploma or certificate of completion in its local educational agency capacity in charge of providing FAPE (5 CCR 3070, IDEA) upon confirming the goals are met.

Additional Graduation Requirements

Criteria	Requirement
Coursework	Completion of all courses listed above with a passing grade.
Advanced Placement	Completion of 1 AP course for all general-ed students
Community Service / Service Learning	80 Hours
Intersession	Completion of at least three intersession projects per year
GPA	Completion of all required courses with a passing grade of a C or higher, overall GPA of a C or higher
Social Emotional Learning	High School level or above on all components of SEL rubric
Standardized Tests	Completion of SAT or ACT to UC/CSU eligibility standards. Completion of at least one AP exam.
College Applications	Complete a college readiness course, a college plan, and at least 4 applications to 4-year colleges.
Internship	Completion of at least 2 internships
Capstone Projects	Completion of Capstone Project each year 6-12

Evaluation of Transfer Credits

Credit will be given only for verifiable instructional time, demonstrated content mastery, and/or an approved internship, and not for the implicit educational value of a learning experience, travel, or camp.

The Upper School Principal or designee, is responsible for interpreting and evaluating the subjects, credits, marks, test scores, and other items as they appear on the transcript and for instructing the Registrar as to the data that is to be recorded on the cumulative record card and the electronic transcript.

- **Evaluation of Credits From Other Public Schools**

Board Policy #: 2021-2

Adopted/Ratified:

Revision Date:

The Upper School Principal or designee shall accept credits and marks from public schools in California at their face value if they correspond closely to credits and marks earned for similar subjects at EBIA. Transfer courses must be A-G eligible if from a California school, and all transfer courses must be completed with a grade of C or higher unless board approval is obtained for special circumstances.

- **Evaluation of Credits From Accredited Private Schools**

The Upper School Principal or designee shall accept credits and marks at face value and recorded on the cumulative record and on the electronic transcript from a Western Association of Schools and Colleges (“WASC”), or regional accrediting association, accredited school as long as the following conditions are met:

- a. The course description is similar to the EBIA course description,
- b. The course meets the California state content standards.
- c. The course is A-G eligible if from a California school
- d. The course is completed with a grade of C or higher

- **Evaluation of Credits From Non-Accredited Private Schools, Out-of-State Schools, and Schools Outside of the United States**

The Upper School Principal or designee shall accept and/or grant credit for courses taken in non-accredited schools, out-of-state schools, and schools outside of the United States as follows:

- a. In grades nine (9) through twelve (12), courses taken must be similar in content to courses offered at EBIA, have a similar course description to the EBIA course description, and must meet the California state content standards.
- b. Upper School Principal or designee has the responsibility for reviewing transcripts and course documentation and recommending to the credit clerk whether credit is to be granted for courses taken in non-accredited schools.

When a student enrolls as a transfer from a non-accredited school, out-of-state-school, or schools outside of the United States, the Upper School Principal or designee should review with the student and parent or guardian the transcripts/specific courses taken to determine that students are appropriately placed in courses that reflect achievement in previous instruction and to insure that State and EBIA requirements are met.

- **Evaluation of Credits from Community College Courses**

The Upper School Principal or designee shall accept and/or grant credit for courses taken a community college as follows:

- a. The student is properly enrolled (via dual or concurrent pathways) in EBIA and the community college courses

Board Policy #: 2021-2

Adopted/Ratified:

Revision Date:

- b. The student received prior approval by Upper School Principal or designee before enrolling in the course.
- c. The student is enrolled in at least four (4) courses at EBIA during the term the course is taken.
- d. The community college course meets UC A-G requirements;
- e. EBIA does not offer an equivalent course during the current term, unless the Principal or designee grants special permission.

One community college credit shall be equivalent to 3.33 EBIA credits for courses in which the student has earned a C or better.

Evaluation of Credits Earned from Other Educational Institutions

The Upper School Principal or designee shall accept and/or grant credit for courses taken at a third-party private or public educational institution or service provider only if:

- a. The course meets A-G course requirements.
- b. The course publisher/provider is accredited by WASC.
- c. The student completes a request form and receives prior written approval by Upper School Principal or designee before enrolling in the course.
- d. The student is enrolled in at least four (4) courses at EBIA during the term the course is taken.
- e. The student has not exceeded the total number of credits (40) allowed to be obtained by an outside provider prior to enrolling in the subject course.

Students without prior authorization from Upper School Principal or designee will not earn credit for courses taken at a private or public educational institution. Before the course is approved, Upper School Principal or designee will verify the course's curriculum, content, instructional hours, and alignment with the California State Standards. For more information regarding this policy, please see Upper School Principal or designee.

Grade Change Policy and Procedures

The following process must be followed for any grade change after the grade period has closed:

1. Submit a grade change form to the teacher of the course. (This form is available upon request)
2. The teacher shall verify on the form that the student has met the requirements for a grade change. These circumstances may include:
 - a. Confirmation of a grading error;
 - b. The student has completed additional approved work to increase the grade.
3. The teacher shall submit the form to Upper School Principal or designee to change the grade on the student's transcript.

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Adopted/Ratified:

Revision Date:

If you have any questions regarding EBIA's Grading and Credits Policy, please contact Upper School Principal or designee.

Disclosure of Disciplinary Records to Post-Secondary Institutions

EBIA recognizes the implications of its students' discipline records in the high school or post-secondary education admissions process. Accordingly, EBIA shall not disclose disciplinary records to a high school or post-secondary institution, except as provided in this Policy or as otherwise required by law.

Pursuant to the Family Educational Rights and Privacy Act (FERPA), EBIA may, but is not required to, disclose personally identifiable information from a student's education record, including a student's disciplinary record, without consent, if the disclosure is to officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled so long as the disclosure is for purposes related to the student's enrollment or transfer. All disciplinary notices are Permitted Records, which EBIA may maintain for appropriate educational purposes, and are not required to be transferred to another educational institution.

As the disclosure of disciplinary records is not required and disclosure of such records may negatively impact a student's admission process, EBIA shall not disclose a student's discipline record to a post-secondary institution unless EBIA's counselor, in consultation with the Executive Director, reasonably believes the student whose discipline records have been requested poses a continued risk to the community at the post-secondary institution based on the nature, severity and numerosity of the offense(s) listed in the student's disciplinary record.

If EBIA's counselor and Executive Director reasonably conclude disclosure of the student's record to a post-secondary institution is warranted because the student is likely to pose a continued risk to the post-secondary institution's community, EBIA shall:

- a. Make a reasonable attempt to notify the parent or eligible student at the last known address of the parent or eligible student unless:
 - i. The disclosure was initiated by the parent or eligible student; or
 - ii. The annual notification of the agency or institution includes a notice that the agency or institution forwards education records to other agencies or institutions that have requested the records and in which the student seeks or intends to enroll or is already enrolled so long as the disclosure is for purposes related to the student's enrollment or transfer.
- b. Provide the parent or eligible student, upon request, a copy of the record that was disclosed; and
- c. Provide the parent or eligible student, upon request, and opportunity for a hearing to challenge any contested information in the student's record in accordance with 34 C.F.R. 99.21.

Non-Discrimination

Board Policy #: 2021-2

Adopted/Ratified:

Revision Date:

This Policy shall be enforced fairly, uniformly, and consistently without regard to the characteristics listed in Education Code section 220 (actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in section 422.55 of the Penal Code, including immigration status, pregnancy, or association with an individual who has any of the aforementioned characteristics). Any student who believes they have been subjected to discrimination, harassment, bullying, or intimidation on the basis of one the above-detailed characteristics may file a complaint pursuant to EBIA's Uniform Complaint Procedures.

LETTER OF RECOMMENDATION

East Bay Innovation Academy ("EBIA" or "Charter School") acknowledges the importance of letters of recommendation for students applying for admission to post-secondary educational programs and employment. To ensure EBIA staff's ability to write candid and honest letters of recommendation without concern for whether student may request access to a confidential letter of recommendation, EBIA adopts the following policy:

Applicability of FERPA to Letters of Recommendation

A letter of recommendation written and maintained by an EBIA staff member constitutes an educational record pursuant to the Family Educational Rights and Privacy Act ("FERPA") (20 U.S.C. § 1232g(a)(4)(A) and 34 C.F.R. § 99.3(a)). Accordingly, students and parents have a right to inspect and review letters of recommendation maintained by EBIA, unless the student and parent have waived such right.

For purposes of this policy, the term "student" means an eligible student over the age of 18 and/or the parent or guardian of a minor student under the age of 18 on behalf of the student.

FERPA Waiver

EBIA staff may require a student to waive their right under FERPA to inspect and review any letter of recommendation written on the student's behalf. A student's waiver of their right is intended to allow EBIA staff to write candid and honest letters of recommendation. The waiver also informs post-secondary institutions that the student will not attempt to read the recommendation, which in turn reassures the post-secondary institution that the recommender has provided candid and truthful support for the student.

While students are free to decline to waive their rights, EBIA staff may decline to write a letter of recommendation on behalf of any student who does not agree to waive their FERPA right to inspect and review the letter of recommendation. Additionally, some post-secondary institutions may disregard letters written on behalf of students who have not waived their right.

A student who has waived their FERPA rights as to letters of recommendation shall have no right to inspect, review, or obtain the letter at any time from EBIA or the post-secondary institution to which the letter was sent.

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Adopted/Ratified:

Revision Date:

Maintenance of Letters of Recommendation by EBIA and Student FERPA Rights

Letters of recommendation are permitted records under 5 C.C.R. § 432, and therefore not required to be maintained by EBIA.

In the event a student declines the waive their right to inspect and review a letter of recommendation, and EBIA staff agrees to write the letter of recommendation anyway, a student shall only have a right to inspect and review the letter if it is maintained by EBIA .

If the letter of recommendation is not maintained by EBIA, the letter of recommendation is not an educational record and therefore not subject to disclosure.

Applicability of Waiver to Post-Secondary Institutions

Waiver of student's right to inspect and review a letter of recommendation written by EBIA staff applies prospectively to their right to inspect the record upon request to any post-secondary institution to which they obtain admission and enrollment. EBIA shall have the right to inform the post-secondary institution of a student's waiver and provide any necessary documentation of the waiver.

Students who do not waive their FERPA right to inspect and review letters of recommendation not maintained by EBIA will be unable to request access to any recommendations until the student has been admitted to and enrolled in the college to which the letter was submitted.

Exception to Waiver for Letters of Recommendation Written for General Use

An EBIA staff member may elect to write a letter of recommendation for a student to retain, copy, and use generally. Such letters do not include any letter written directly to a post-secondary institution for purposes of application and enrollment. Staff may share letters of recommendation for general use even if the student has waived their right to inspection and review for letters of recommendation sent to post-secondary institutions as described herein, above.

Board Policy #: 2021-2

Adopted/Ratified:

Revision Date:



LETTER OF RECOMMENDATION – FERPA WAIVER

I, _____, have asked _____
 (Student) (EBIA Staff)
 to write a letter of recommendation on my behalf to the following individuals/institutions:

- _____

- _____

- _____

I give permission for _____ to include my
 (EBIA Staff)
 personally identifiable information and any information contained in my educational records in
 this letter.

I WAIVE / DO NOT WAIVE my rights under FERPA to review
 and inspect this letter at any time during and after my enrollment at EBIA and my right to review
 and inspect this letter at any post-secondary institution to which I gain admission and enrollment.

Student Name: _____

Student Signature: _____

Date: _____

Parent Signature: _____
 (if applicable)

Date: _____

Cover Sheet

East Bay Innovation Academy Year To Date Financial Update

Section:	IV. Finance and Development
Item:	A. East Bay Innovation Academy Year To Date Financial Update
Purpose:	Discuss
Submitted by:	
Related Material:	EBIA 20-21 JAN Financials 2021.02.12 CF.pdf EBIA 20-21 JAN Financials 2021.02.12 YTD.pdf

East Bay Innovation Academy
 Monthly Cash Forecast
 As of Jan close

	2020/21												Forecast	AP/AR
	Actual & Projected													
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected		
Beginning Cash	1,110,305	1,267,607	1,144,344	1,336,079	1,290,714	1,274,567	1,144,907	1,298,770	1,432,929	1,247,844	887,051	540,039		
Revenue														
LCFF Entitlement	-	279,910	369,502	491,706	462,027	462,027	491,706	462,024	373,337	167,444	167,444	167,444	5,453,154	1,558,584
Federal Income	-	-	274,727	-	1,404	24,258	42,558	86,340	43,893	10,740	5,143	24,518	581,752	68,173
Other State Income	16,164	19,827	78,354	32,178	49,448	32,206	76,809	141,607	15,186	51,578	38,984	17,530	767,040	197,169
Local Revenues	0	2,290	120	42	8,047	35,162	(1,098)	64,107	4,127	4,998	35,972	4,127	168,287	10,395
Fundraising and Grants	4,237	21,525	2,399	20,970	2,195	3,809	26,896	(13,011)	11,259	11,259	11,259	11,259	144,056	30,000
Total Revenue	20,401	323,552	725,102	544,895	523,121	557,461	636,871	741,067	447,802	246,019	258,801	224,878	7,114,290	1,864,320
Expenses														
Compensation & Benefits	172,527	418,192	420,510	472,805	406,011	463,060	432,814	492,227	463,557	458,772	458,772	345,456	4,977,164	(27,541)
Books & Supplies	536	28,813	31,992	53,444	26,991	147,744	42,408	14,044	12,678	12,678	12,678	12,678	396,683	-
Services & Other Operating Expenses	55,420	107,735	162,635	102,648	154,827	144,244	73,170	200,878	183,808	127,204	127,173	169,220	1,684,448	75,487
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	228,483	554,740.23	615,136	628,898	587,829	755,049	548,392	707,149	660,043	598,654	598,623	527,354	7,058,295	47,946
Operating Cash Inflow (Outflow)	(208,082)	(231,188)	109,966	(84,002)	(64,708)	(197,588)	88,479	33,918	(212,240)	(352,635)	(339,822)	(302,476)	55,995	1,816,374
Revenues - Prior Year Accruals	463,920	233,880	226	24,155	68,846	-	32,937	73,086	-	-	-	-	-	-
Expenses - Prior Year Accruals	(8,192)	(31,679)	(4,732)	(669)	(2,340)	-	(32,937)	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(63,753)	(112,392)	68,852	(3,769)	(36,208)	49,008	46,816	-	-	-	-	-	-	-
Summerholdback for Teachers	(115,784)	18,117	17,423	18,921	18,262	18,920	18,568	27,155	27,155	27,155	27,155	27,155	-	-
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	(35,314)	(34,345)	(33,389)	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Balance Sheet Changes	89,192	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	1,267,607	1,144,344	1,336,079	1,290,714	1,274,567	1,144,907	1,298,770	1,432,929	1,247,844	887,051	540,039	231,329		

East Bay Innovation Academy

Budget vs. Actuals
As of Jan close

	Actual				Budget vs. Actual			Budget					% of Forecast Spent
	Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Re-approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	
SUMMARY													
Revenue													
LCFF Entitlement	491,706	462,027	462,027	491,706	2,556,878	2,556,876	2	5,418,258	5,418,258	5,453,154	34,896	2,896,276	47%
Federal Revenue	-	1,404	24,258	42,558	342,947	220,544	122,403	721,089	581,752	581,752	-	238,805	59%
Other State Revenues	32,178	49,448	32,206	76,809	304,986	308,008	(3,022)	774,619	767,040	767,040	-	462,055	40%
Local Revenues	42	8,047	35,162	(1,098)	44,562	22,923	21,639	162,336	162,336	168,287	5,951	123,725	26%
Fundraising and Grants	20,970	2,195	3,809	26,896	82,030	62,028	20,002	144,056	144,056	144,056	-	62,026	57%
Total Revenue	544,895	523,121	557,461	636,871	3,331,403	3,170,380	161,023	7,220,358	7,073,443	7,114,290	40,847	3,782,887	47%
Expenses													
Compensation and Benefits	472,805	406,011	463,060	432,814	2,785,920	2,921,512	135,593	4,953,494	4,977,164	4,977,164	-	2,191,245	56%
Books and Supplies	53,444	26,991	147,744	42,408	331,928	299,596	(32,333)	383,774	381,683	396,683	(15,000)	64,754	84%
Services and Other Operating Expenditures	102,648	154,827	144,244	73,170	800,678	1,037,270	236,592	1,859,095	1,661,479	1,684,448	(22,968)	883,769	48%
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	628,898	587,829	755,049	548,392	3,918,526	4,258,378	339,852	7,196,362	7,020,326	7,058,295	(37,968)	3,139,768	56%
Operating Income	(84,002)	(64,708)	(197,588)	88,479	(587,123)	(1,087,999)	500,875	23,996	53,117	55,995	2,878	643,119	
Fund Balance													
Beginning Balance (Unaudited)	358,922	274,919	210,211	12,623	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			
Operating Income	(84,002)	(64,708)	(197,588)	88,479	(587,123)	(1,087,999)		23,996	53,117	55,995			
Ending Fund Balance	274,919	210,211	12,623	101,103	101,103	(399,773)		712,222	741,343	744,221			
Capital Outlay	-	-	-	-	-	-		-	-	-			

East Bay Innovation Academy

Budget vs. Actuals
As of Jan close

Detail	Actual				Budget vs. Actual			Budget				% of Forecast Spent	
	Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Re-approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)		Forecast Remaining
Enrollment Breakdown	M3	M4	M5	M6									
6	110	110	110	110				112	112	112	-		
7	128	127	127	127				128	128	128	-		
8	123	123	123	123				123	123	123	-		
9	62	61	61	61				60	60	60	-		
10	77	76	76	76				76	76	76	-		
11	64	64	64	64				64	64	64	-		
12	64	64	64	64				64	64	64	-		
Enrollment Summary								-	-	-	-		
4-6	110	110	110	110				112	112	112	-		
7-8	251	250	250	250				251	251	251	-		
9-12	267	265	265	265				264	264	264	-		
Total Enrolled	628	625	625	625				627	627	627	-		
ADA %													
4-6	97.3%	98.2%	96.5%	96.8%				95%	95%	95%			
7-8	97.3%	98.0%	97.2%	97.4%				95%	95%	95%			
9-12	94.3%	94.3%	94.1%	96.4%				92%	92%	92%			
Average	96.0%	96.5%	95.8%	96.9%				94%	94%	94%			
ADA													
4-6	107.5	108.0	106.2	106.5				106.4	106.4	106.4			
7-8	244.3	245.3	243.0	243.4				238.5	238.5	238.5			
9-12	250.6	250.4	249.3	255.6				242.9	242.9	242.9			
Total ADA	602.4	603.7	598.5	605.5				587.7	587.7	587.7			
Demographic Information													
Prior Year													
ADA (P-2)								594	588	587.80			
CALPADS Enrollment (for unduplicated % calc)								620	620	620			
# Unduplicated Count (CALPADS)								207	231	207			
# Free & Reduced Lunch (FRL) (CALPADS)								177	177	177			
# ELL (CALPADS)								39	39	39			
Current Year								-	-	-			
CALPADS Enrollment (for unduplicated % calc)								627	627	627			
# Unduplicated Count (CALPADS)								209	231	231			
# Free & Reduced Lunch (FRL) (CALPADS)								179	207	207			
# ELL (CALPADS)								39	51	51			
New Students								7	7	7			

East Bay Innovation Academy

Budget vs. Actuals
As of Jan close

		Actual				Budget vs. Actual			Budget					
		Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Re-approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	% of Forecast Spent
REVENUE														
LCFF Entitlement														
8011	Charter Schools LCFF - State Aid	342,570	342,570	342,570	342,570	1,750,914	1,750,913	1	3,806,332	3,806,332	3,841,228	34,896	2,090,314	46%
8012	Education Protection Account Entitlement	29,679	-	-	29,679	59,358	59,358	-	118,716	118,716	118,716	-	59,358	50%
8019	State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	Charter Schools in Lieu of Property Taxes	119,457	119,457	119,457	119,457	746,606	746,605	1	1,493,210	1,493,210	1,493,210	(0)	746,604	50%
SUBTOTAL - LCFF Entitlement		491,706	462,027	462,027	491,706	2,556,878	2,556,876	2	5,418,258	5,418,258	5,453,154	34,896	2,896,276	47%
8100 Federal Revenue														
8181	Special Education - Entitlement	-	-	-	-	-	-	-	77,500	77,500	77,500	-	77,500	0%
8182	Special Education Reimbursement	-	-	-	-	-	-	-	202,500	86,400	86,400	-	86,400	0%
8220	Child Nutrition Programs	-	-	455	1,364	1,819	18,960	(17,141)	37,921	13,272	13,272	-	11,453	14%
8291	Title I	-	-	23,795	-	23,795	19,028	4,768	38,055	38,055	38,055	-	14,260	63%
8292	Title II	-	-	-	3,286	3,286	6,195	(2,909)	12,390	12,390	12,390	-	9,104	27%
8294	Title IV	-	-	-	2,500	2,500	5,000	(2,500)	10,000	10,000	10,000	-	7,500	25%
8297	PY Federal - Not Accrued	-	1,404	8	-	1,412	-	1,412	-	1,412	1,412	-	-	100%
8299	All Other Federal Revenue	-	-	-	35,408	310,135	171,362	138,774	342,723	342,723	342,723	-	32,588	90%
SUBTOTAL - Federal Income		-	1,404	24,258	42,558	342,947	220,544	122,403	721,089	581,752	581,752	-	238,805	59%
8300 Other State Revenues														
8319	Other State Apportionments - Prior Years	-	-	-	-	237	118	118	237	237	237	-	-	100%
8381	Special Education - Entitlement (State)	32,178	32,178	32,178	32,178	196,644	172,247	24,397	357,273	356,069	356,069	-	159,425	55%
8382	Special Education Reimbursement (State)	-	-	-	-	-	-	-	82,080	77,760	77,760	-	77,760	0%
8520	Child Nutrition - State	-	-	28	77	104.89	1,264	(1,159)	3,160	1,106	1,106	-	1,001	9%
8545	School Facilities Apportionments	-	-	-	-	-	89,250	(89,250)	178,500	178,500	178,500	-	178,500	0%
8550	Mandated Cost Reimbursements	-	17,270	-	-	17,270	17,270	-	17,270	17,270	17,270	-	-	100%
8560	State Lottery Revenue	-	-	-	44,554	44,554	-	44,554	89,923	89,923	89,923	-	45,369	50%
8590	All Other State Revenue	-	-	-	-	46,176	27,859	18,317	46,176	46,176	46,176	-	-	100%
SUBTOTAL - Other State Income		32,178	49,448	32,206	76,809	304,986	308,008	(3,022)	774,619	767,040	767,040	-	462,055	40%
8600 Other Local Revenue														
8660	Interest	0	0	0	0	0	1	(0)	1	1	1	-	0.96	26%
8690	Other Local Revenue	42	8,047	5,221	9,042	24,761	3,135	21,626	18,810	18,810	24,761	5,951	-	100%
8701	Oakland Measure N	-	-	19,801	-	19,801	-	19,801	103,950	103,950	103,950	-	84,149	19%
8703	Oakland Measure G1	-	-	-	-	-	19,788	(19,788)	39,575	39,575	39,575	-	39,575	0%
8999	Uncategorized Revenue	(0)	-	10,140	(10,140)	(0)	-	(0)	-	-	-	-	0	-
SUBTOTAL - Local Revenues		42	8,047	35,162	(1,098)	44,562	22,923	21,639	162,336	162,336	168,287	5,951	123,725	26%
8800 Donations/Fundraising														
8801	Donations - Parents	20,656	1,487	3,758	1,390	37,753	47,025	(9,272)	94,050	94,050	94,050	-	56,297	40%
8802	Donations - Private	313	708	51	25,506	44,271	15,000	29,271	50,000	50,000	50,000	-	5,729	89%
8803	Fundraising	-	-	-	-	6	3	3	6	6	6	-	-	100%
SUBTOTAL - Fundraising and Grants		20,970	2,195	3,809	26,896	82,030	62,028	20,002	144,056	144,056	144,056	-	62,026	57%
TOTAL REVENUE		544,895	523,121	557,461	636,871	3,331,403	3,170,380	161,023	7,220,358	7,073,443	7,114,290	40,847	3,782,887	47%

East Bay Innovation Academy

Budget vs. Actuals
As of Jan close

	Actual				Budget vs. Actual			Budget					% of Forecast Spent	
	Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Re-approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining		
EXPENSES														
Compensation & Benefits														
1000	Certificated Salaries													
1100	Teachers Salaries	199,026	186,146	199,611	192,987	1,147,009	1,147,825	816	1,995,119	2,047,919	2,047,919	-	900,909	56%
1103	Teacher - Substitute Pay	6,711	3,792	-	-	19,278	30,617	11,340	53,355	20,000	20,000	-	722	96%
1148	Teacher - Special Ed	25,910	24,873	24,893	24,853	150,938	148,724	(2,214)	259,367	259,367	259,367	-	108,429	58%
1160	Teacher - Custom 2	15,396	15,019	15,209	14,828	90,713	90,042	(671)	158,298	158,298	158,298	-	67,585	57%
1170	Teacher - Custom 3	8,789	9,495	3,961	-	27,541	48,300	20,759	57,960	57,960	57,960	-	30,419	48%
1300	Certificated Supervisor & Administrator Salaries	27,635	27,010	27,152	27,619	180,363	187,056	6,694	320,025	320,025	320,025	-	139,663	56%
1311	Cert Admin - DESEL, Curr. Instr.	46,258	43,545	44,207	43,133	310,850	302,255	(8,595)	522,599	522,599	522,599	-	211,749	59%
SUBTOTAL - Certificated Employees		329,725	309,880	315,033	303,421	1,926,692	1,954,819	28,128	3,366,723	3,386,168	3,386,168	-	1,459,476	57%
2000 Classified Salaries														
2104	Classified - SPED	15,151	13,820	13,748	13,155	82,871	108,276	25,405	191,305	191,305	191,305	-	108,434	43%
2300	Classified Supervisor & Administrator Salaries	9,333	8,583	8,583	8,583	60,383	60,383	(0)	103,300	103,300	103,300	-	42,917	58%
2400	Classified Clerical & Office Salaries	9,554	9,357	9,517	8,876	65,163	85,482	20,319	145,540	145,540	145,540	-	80,377	45%
2402	Classified Clerical & Office Salaries - Community Ed	8,200	7,175	7,175	7,175	50,525	52,032	1,507	88,983	88,983	88,983	-	38,458	57%
SUBTOTAL - Classified Employees		42,239	38,936	39,023	37,789	258,942	306,173	47,231	529,128	529,128	529,128	-	270,186	49%
3000 Employee Benefits														
3100	STRS	50,916	47,930	49,138	47,736	295,878	315,703	19,825	543,726	546,866	546,866	-	250,988	54%
3300	OASDI-Medicare-Alternative	8,716	7,953	7,794	7,862	52,056	52,064	9	89,688	89,977	89,977	-	37,921	58%
3400	Health & Welfare Benefits	36,352	(3,458)	48,558	22,438	200,990	236,143	35,153	354,215	354,215	354,215	-	153,224	57%
3500	Unemployment Insurance	294	208	17	9,005	11,777	19,516	7,739	21,685	22,287	22,287	-	10,509	53%
3600	Workers Comp Insurance	4,108	4,108	3,043	4,108	36,045	31,654	(4,391)	38,959	39,153	39,153	-	3,108	92%
3900	Other Employee Benefits	455	455	455	455	3,539	5,439	1,900	9,371	9,371	9,371	-	5,832	38%
SUBTOTAL - Employee Benefits		100,842	57,195	109,004	91,604	600,285	660,520	60,234	1,057,643	1,061,868	1,061,868	-	461,583	57%

East Bay Innovation Academy

Budget vs. Actuals
As of Jan close

	Actual				Budget vs. Actual			Budget					% of Forecast Spent
	Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Re-approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	
4000 Books & Supplies													
4100 Approved Textbooks & Core Curricula Materials	-	-	-	-	-	12,261	12,261	13,794	13,794	13,794	-	13,794.00	0%
4200 Books & Other Reference Materials	1,463	-	-	-	1,812	3,204	1,392	3,204	3,204	3,204	-	1,392.14	57%
4300 Materials & Supplies	75	247	1,391	2,833	4,874	34,485	29,611	34,485	19,485	19,485	-	14,611.11	25%
4320 Educational Software	13,500	12,349	4,200	2,250	61,257	59,049	(2,208)	66,430	66,430	66,430	-	5,173	92%
4330 Office Supplies	1,817	2,304	1,257	1,379	15,928	16,459	531	28,215	28,215	28,215	-	12,287	56%
4352 Quest (After School)	80	40	40	775	975	1,750	775	3,000	3,000	3,000	-	2,025	33%
4400 Noncapitalized Equipment	1,311	-	11,123	(1)	12,433	6,069	(6,364)	10,404	12,434	12,434	-	1	100%
4410 Classroom Furniture, Equipment & Supplies	-	996	-	14,732	18,109	31,111	13,002	35,000	15,000	20,000	(5,000)	1,891	91%
4420 Computers (individual items less than \$5k)	18,373	4,860	63,185	18,373	118,727	54,000	(64,727)	60,000	105,000	120,000	(15,000)	1,274	99%
4423 Staff Computers	13,294	-	-	-	14,176	31,500	17,324	35,000	20,000	15,000	5,000	824	95%
4430 Non Classroom Related Furniture, Equipment & Su	684	2,944	65,050	407	69,085	17,500	(51,585)	30,000	70,000	70,000	-	915	99%
4710 Student Food Services	1,620	3,059	1,499	1,661	13,134	31,601	18,467	63,202	22,121	22,121	-	8,987	59%
4720 Other Food	1,228	192	-	-	1,420	607	(813)	1,040	3,000	3,000	-	1,580	47%
SUBTOTAL - Books and Supplies	53,444	26,991	147,744	42,408	331,928	299,596	(32,333)	383,774	381,683	396,683	(15,000)	64,754	84%

East Bay Innovation Academy

Budget vs. Actuals
As of Jan close

	Actual				Budget vs. Actual			Budget					% of Forecast Spent
	Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Re-approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	
5000 Services & Other Operating Expenses													
5210 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
5220 Travel and Lodging	-	-	-	-	-	2,500	2,500	5,000	5,000	5,000	-	5,000	0%
5300 Dues & Memberships	733	6,521	321	312	12,995	7,755	(5,240)	15,511	15,511	15,511	-	2,516	84%
5450 Insurance - Other	5,123	5,123	6,189	5,124	47,037	63,680	16,643	78,375	78,375	78,375	-	31,338	60%
5515 Janitorial, Gardening Services & Supplies	10,016	10,000	10,031	11,576	68,780	78,000	9,220	156,000	156,000	141,000	15,000	72,220	49%
5535 Utilities - All Utilities	3,471	1,431	7,701	6,048	32,054	56,000	23,946	96,000	96,000	86,000	10,000	53,946	37%
5610 Rent	18,500	18,500	18,500	18,500	156,245	138,833	(17,412)	238,000	238,000	238,000	-	81,755	66%
5611 Prop 39 Related Costs	-	33,874	-	-	67,747	65,653	(2,094)	131,306	131,306	131,306	-	63,559	52%
5615 Repairs and Maintenance - Building	-	-	2,161	-	2,161	5,202	3,041	10,404	10,404	10,404	-	8,243	21%
5616 Repairs and Maintenance - Computers	-	-	-	-	-	1,667	1,667	10,000	-	-	-	-	-
5803 Accounting Fees	6,930	-	-	-	6,930	7,500	570	15,000	15,000	15,000	-	8,070	46%
5806 Assemblies	-	-	-	-	-	3,750	3,750	7,500	7,500	7,500	-	7,500	0%
5809 Banking Fees	117	33	79	71	8,362	20,417	12,055	35,000	35,000	35,000	-	26,638	24%
5810 Intersession	5,276	11,857	-	1,300	18,433	17,500	(933)	35,000	50,000	40,000	10,000	21,567	46%
5812 Business Services	9,707	5,250	17,460	5,250	54,795	40,055	(14,740)	68,666	68,666	78,666	(10,000)	23,872	70%
5815 Consultants - Instructional	-	-	-	-	21,000	35,000	14,000	35,000	35,000	35,000	-	14,000	60%
5820 Consultants - Non Instructional - Custom 1	-	4,894	-	-	10,253	12,500	2,247	25,000	25,000	25,000	-	14,747	41%
5824 District Oversight Fees	-	-	-	-	-	27,091	27,091	54,183	54,183	54,532	(349)	54,532	0%
5836 Fingerprinting	145	-	-	-	357	3,096	2,739	3,483	3,483	3,483	-	3,126	10%
5839 Fundraising Expenses	332	20	20	332	1,076	7,500	6,424	15,000	15,000	15,000	-	13,924	7%
5843 Interest - Loans Less than 1 Year	-	-	-	-	-	-	-	5,752	2,370	2,370	-	2,370	0%
5845 Legal Fees	5,777	10,837	7,994	7,084	37,790	30,000	(7,790)	60,000	48,000	58,000	(10,000)	20,210	65%
5851 Marketing and Student Recruiting	-	269	-	-	4,119	5,000	881	10,000	10,000	10,000	-	5,881	41%
5857 Payroll Fees	393	393	395	371	2,745	2,971	226	5,094	5,094	5,094	-	2,349	54%
5860 Printing and Reproduction	-	-	76	-	76	250	174	500	500	500	-	424	15%
5861 Prior Yr Exp (not accrued)	-	-	4,771	-	4,900	-	(4,900)	-	4,900	4,900	-	-	100%
5863 Professional Development	530	30	8,990	60	10,912	14,000	3,088	24,000	24,000	24,000	-	13,088	45%
5866 SPED MH Day/NPS Services	6,273	23,694	45,291	525	102,712	247,917	145,205	425,000	231,667	231,667	-	128,955	44%
5869 Special Education Contract Instructors	8,027	11,759	8,926	7,115	41,768	62,500	20,732	125,000	125,000	115,000	10,000	73,232	36%
5872 Special Education Encroachment	-	-	-	-	-	-	-	13,455	13,455	13,455	-	13,455	0%
5875 Staff Recruiting	190	940	95	(194)	1,127	3,896	2,769	7,793	7,793	65,000	(57,207)	63,873	2%
5878 Student Assessment	269	-	-	-	8,069	15,000	6,931	30,000	30,000	20,000	10,000	11,931	40%
5880 Student Health Services	-	-	-	-	-	224	224	449	449	449	-	449	0%
5881 Student Information System	16,850	-	-	7,438	30,412	15,000	(15,412)	30,000	30,000	30,412	(412)	-	100%
5887 Technology Services	450	7,995	1,450	-	30,650	25,000	(5,650)	50,000	50,000	50,000	-	19,350	61%
5900 Communications	2,173	1,408	3,194	1,779	14,690	21,000	6,310	36,000	36,000	36,000	-	21,310	41%
5915 Postage and Delivery	1,367	-	600	480	2,484	812	(1,672)	1,624	2,824	2,824	-	340	88%
SUBTOTAL - Services & Other Operating Exp.	102,648	154,827	144,244	73,170	800,678	1,037,270	236,592	1,859,095	1,661,479	1,684,448	(22,968)	883,769	48%

East Bay Innovation Academy

Budget vs. Actuals
As of Jan close

	Actual				Budget vs. Actual			Budget					% of Forecast Spent
	Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance (YTD less Budget)	Re-approved Budget	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	Forecast Remaining	
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	628,898	587,829	755,049	548,392	3,918,526	4,258,378	339,852	7,196,362	7,020,326	7,058,295	(37,968)	3,139,768	56%
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES including Depreciation	628,898	587,829	755,049	548,392	3,918,526	4,258,378	339,852	7,196,362	7,020,326	7,058,295	(37,968)	3,139,768	56%

Cover Sheet

EBIA FY 2020-21 Second Interim Financial Report

Section:	IV. Finance and Development
Item:	B. EBIA FY 2020-21 Second Interim Financial Report
Purpose:	Vote
Submitted by:	
Related Material:	EBIA Charter Alt Form - 2nd Interim 2020-21.pdf

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

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2020/21

CERTIFICATION OF FINANCIAL CONDITION

___ POSITIVE CERTIFICATION
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

(x) 2020/21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
 Charter School Official
 (Original signature required)
 Print Name: Michelle Cho Title: Executive Director

To the County Superintendent of Schools:

(x) 2020/21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
 Authorized Representative of
 Charter Approving Entity
 (Original signature required)
 Name: Minh Co Title: Accounting Manager

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

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Oakland Unified School District</u>	<u>Michelle Cho</u>
Name	Name
<u>Accounting Manager</u>	<u>Executive Director</u>
Title	Title
<u>510-879-0132</u>	<u>510-577-9557</u>
Phone	Phone
<u>minh.co@ousd.org</u>	<u>michelle.cho@eastbayia.org</u>
E-mail	E-mail

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

 ACOE District Advisor Date

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

Charter School Name: East Bay Innovation Academy
(continued)
CDS #: 01-61259-0129932
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 1620
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		5,174,731.54	1,953,734.90	7,128,466.43	2,865,545.86	1,052,980.58	3,918,526.44	5,264,139.25	1,794,155.36	7,058,294.62
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		575,530.28	(488,209.62)	87,320.66	(139,815.90)	(447,307.56)	(587,123.46)	465,262.51	(409,267.25)	55,995.26
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(484,638.19)	484,638.19	-			-	(405,695.82)	405,695.82	-
4. TOTAL OTHER FINANCING SOURCES / USES		(484,638.19)	484,638.19	-	-	-	-	(405,695.82)	405,695.82	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		90,892.09	(3,571.43)	87,320.66	(139,815.90)	(447,307.56)	(587,123.46)	59,566.69	(3,571.43)	55,995.26
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	684,654.19	3,571.43	688,225.62	684,654.19	3,571.43	688,225.62	684,654.19	3,571.43	688,225.62
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		684,654.19	3,571.43	688,225.62	684,654.19	3,571.43	688,225.62	684,654.19	3,571.43	688,225.62
2. Ending Fund Balance, June 30 (E + F.1.c.)		775,546.28	0.00	775,546.28	544,838.29	(443,736.13)	101,102.16	744,220.88	0.00	744,220.88
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	213,853.99		213,853.99			-	211,748.84		211,748.84
Unassigned/Unappropriated Amount	9790	561,692.29	0.00	561,692.29	544,838.29	(443,736.13)	101,102.16	532,472.04	0.00	532,472.04

CHARTER SCHOOL

INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: East Bay Innovation Academy
 (continued)
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2020/21

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	3,829,633.99	1,750,914.00	3,841,228.15	11,594.16	0.30%
Education Protection Account State Aid - Current Year	8012	117,546.00	59,358.00	118,716.00	1,170.00	1.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,493,209.85	746,606.00	1,493,209.85	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		5,440,389.84	2,556,878.00	5,453,154.00	12,764.16	0.23%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	60,445.00	29,581.00	60,445.00	-	0.00%
Special Education - Federal	8181, 8182	280,000.00	-	163,900.00	(116,100.00)	-41.46%
Child Nutrition - Federal	8220	13,272.34	1,819.19	14,684.34	1,412.00	10.64%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	342,723.00	311,547.00	342,723.00	-	0.00%
Total, Federal Revenues		696,440.34	342,947.19	581,752.34	(114,688.00)	-16.47%
3. Other State Revenues						
Special Education - State	StateRevSE	439,352.92	196,644.00	433,828.75	(5,524.17)	-1.26%
All Other State Revenues	StateRevAO	333,211.71	108,341.71	333,211.71	-	0.00%
Total, Other State Revenues		772,564.62	304,985.71	767,040.46	(5,524.17)	-0.72%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	306,392.30	126,592.08	312,343.08	5,950.78	1.94%
Total, Local Revenues		306,392.30	126,592.08	312,343.08	5,950.78	1.94%
5. TOTAL REVENUES						
		7,215,787.10	3,331,402.98	7,114,289.88	(101,497.22)	-1.41%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,543,543.70	1,435,479.45	2,543,543.70	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	842,623.92	491,212.23	842,623.92	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		3,386,167.62	1,926,691.68	3,386,167.62	-	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	191,305.08	82,871.08	191,305.08	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	103,300.00	60,383.38	103,300.00	-	0.00%
Clerical and Office Salaries	2400	234,523.00	115,687.98	234,523.00	-	0.00%
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		529,128.08	258,942.44	529,128.08	-	0.00%
3. Employee Benefits						
STRS	3101-3102	546,866.07	295,878.03	546,866.07	-	0.00%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	89,976.73	52,055.87	89,976.73	-	0.00%
Health and Welfare Benefits	3401-3402	354,214.51	200,990.03	354,214.51	-	0.00%
Unemployment Insurance	3501-3502	22,286.90	11,777.41	22,286.90	-	0.00%
Workers' Compensation Insurance	3601-3602	39,152.96	36,045.00	39,152.96	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	9,371.32	3,539.06	9,371.32	-	0.00%
Total, Employee Benefits		1,061,868.48	600,285.40	1,061,868.48	-	0.00%

CHARTER SCHOOL

**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932 _____
 Charter Approving Entity: Oakland Unified School District _____
 County: Alameda _____
 Charter #: 1620 _____
 Fiscal Year: 2020/21 _____

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	13,794.00	-	13,794.00	-	0.00%
Books and Other Reference Materials	4200	3,204.28	1,812.14	3,204.28	-	0.00%
Materials and Supplies	4300	132,130.00	83,033.92	117,130.00	(15,000.00)	-11.35%
Noncapitalized Equipment	4400	190,404.00	232,529.22	237,434.00	47,030.00	24.70%
Food	4700	25,120.56	14,553.19	25,120.56	-	0.00%
Total, Books and Supplies		364,652.84	331,928.47	396,682.84	32,030.00	8.78%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	5,000.00	-	5,000.00	-	0.00%
Dues and Memberships	5300	15,510.81	12,995.01	15,510.81	-	0.00%
Insurance	5400	78,375.00	47,037.00	78,375.00	-	0.00%
Operations and Housekeeping Services	5500	252,000.00	100,833.80	227,000.00	(25,000.00)	-9.92%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	379,709.93	226,153.36	379,709.93	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,018,429.60	396,484.82	940,027.78	(78,401.82)	-7.70%
Communications	5900	37,624.06	17,174.46	38,824.06	1,200.00	3.19%
Total, Services and Other Operating Expenditures		1,786,649.41	800,678.45	1,684,447.59	(102,201.82)	-5.72%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		7,128,466.43	3,918,526.44	7,058,294.62	(70,171.82)	-0.98%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		87,320.66	(587,123.46)	55,995.26	(31,325.40)	-35.87%

CHARTER SCHOOL

INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: East Bay Innovation Academy
 (continued) _____
 CDS #: 01-61259-0129932
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 1620
 Fiscal Year: 2020/21

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		87,320.66	(587,123.46)	55,995.26	(31,325.40)	-35.87%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	688,225.62	688,225.62	688,225.62	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		688,225.62	688,225.62	688,225.62		
2. Ending Fund Balance, June 30 (E + F.1.c.)		775,546.28	101,102.16	744,220.88		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	213,853.99	-	211,748.84	(2,105.15)	-0.98%
Unassigned/Unappropriated Amount	9790	561,692.29	101,102.16	532,472.04	(29,220.25)	-5.20%

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

Charter School Name: East Bay Innovation Academy

(continued) _____

CDS #: 01-61259-0129932

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 1620

Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	3,841,228.15	0.00	3,841,228.15	4,282,747.24	4,734,567.10
Education Protection Account State Aid - Current Year	8012	118,716.00	0.00	118,716.00	122,994.00	129,318.00
State Aid - Prior Years	8019	0.00	0.00	0.00		0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,493,209.85	0.00	1,493,209.85	1,547,018.53	1,626,561.80
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		5,453,154.00	0.00	5,453,154.00	5,952,759.77	6,490,446.90
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	60,445.00	60,445.00	68,995.00	72,995.00
Special Education - Federal	8181, 8182	0.00	163,900.00	163,900.00	78,375.00	81,250.00
Child Nutrition - Federal	8220	0.00	14,684.34	14,684.34	29,484.00	31,026.24
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	342,723.00	342,723.00		
Total, Federal Revenues		0.00	581,752.34	581,752.34	176,854.00	185,271.24
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	433,828.75	433,828.75	462,116.25	481,878.75
All Other State Revenues	StateRevAO	107,429.68	225,782.03	333,211.71	351,831.27	353,808.21
Total, Other State Revenues		107,429.68	659,610.78	767,040.46	813,947.52	835,686.96
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	168,818.08	143,525.00	312,343.08	369,187.93	394,008.99
Total, Local Revenues		168,818.08	143,525.00	312,343.08	369,187.93	394,008.99
5. TOTAL REVENUES						
		5,729,401.76	1,384,888.11	7,114,289.88	7,312,749.22	7,905,414.10
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,071,208.06	472,335.65	2,543,543.70	2,692,245.21	2,755,462.57
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	764,868.92	77,755.00	842,623.92	864,395.72	980,327.59
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,836,076.98	550,090.65	3,386,167.62	3,556,640.93	3,735,790.16
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	191,305.08	191,305.08	296,400.00	305,292.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	102,267.00	1,033.00	103,300.00	120,000.00	123,600.00
Clerical and Office Salaries	2400	213,815.00	20,708.00	234,523.00	254,111.69	261,735.04
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		316,082.00	213,046.08	529,128.08	670,511.69	690,627.04

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

Charter School Name: East Bay Innovation Academy

(continued)

CDS #: 01-61259-0129932

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 1620

Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	441,388.05	105,478.02	546,866.07	558,559.88	656,103.39
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	72,622.26	17,354.46	89,976.73	107,597.44	116,670.39
Health and Welfare Benefits	3401-3402	285,894.59	68,319.92	354,214.51	382,551.67	429,357.99
Unemployment Insurance	3501-3502	17,988.26	4,298.64	22,286.90	23,177.00	23,779.00
Workers' Compensation Insurance	3601-3602	31,601.24	7,551.71	39,152.96	42,271.53	44,264.17
OPEB, Allocated	3701-3702	0.00	0.00	0.00	-	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	7,563.81	1,807.51	9,371.32	13,507.17	13,912.39
Total, Employee Benefits		857,058.21	204,810.27	1,061,868.48	1,127,664.68	1,284,087.33
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	13,794.00	0.00	13,794.00	14,586.00	15,655.94
Books and Other Reference Materials	4200	3,204.28	0.00	3,204.28	3,162.93	3,333.73
Materials and Supplies	4300	47,645.00	69,485.00	117,130.00	119,535.00	128,303.35
Noncapitalized Equipment	4400	85,434.00	152,000.00	237,434.00	133,076.08	147,256.32
Food	4700	10,742.20	14,378.36	25,120.56	87,300.00	91,767.60
Total, Books and Supplies		160,819.48	235,863.36	396,682.84	357,660.01	386,316.94
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	5,000.00	0.00	5,000.00	5,100.00	5,202.00
Dues and Memberships	5300	15,510.81	0.00	15,510.81	12,761.03	13,016.25
Insurance	5400	78,375.00	0.00	78,375.00	42,933.22	46,082.54
Operations and Housekeeping Services	5500	215,000.00	12,000.00	227,000.00	217,920.00	242,400.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	201,209.93	178,500.00	379,709.93	481,612.08	486,513.92
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	545,182.78	394,845.00	940,027.78	799,886.25	879,126.53
Communications	5900	33,824.06	5,000.00	38,824.06	38,376.55	39,144.08
Total, Services and Other Operating Expenditures		1,094,102.59	590,345.00	1,684,447.59	1,598,589.13	1,711,485.31
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		5,264,139.25	1,794,155.36	7,058,294.62	7,311,066.44	7,808,306.78
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						

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

Charter School Name: East Bay Innovation Academy

(continued) _____

CDS #: 01-61259-0129932

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 1620

Fiscal Year: 2020/21

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	465,262.51	(409,267.25)	55,995.26	1,682.78	97,107.31
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**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: East Bay Innovation Academy
 (continued) _____
CDS #: 01-61259-0129932
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 1620
Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(405,695.82)	405,695.82	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(405,695.82)	405,695.82	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		59,566.69	(3,571.43)	55,995.26	1,682.78	97,107.31
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	684,654.19	3,571.43	688,225.62	744,220.88	745,903.66
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		684,654.19	3,571.43	688,225.62	744,220.88	745,903.66
2. Ending Fund Balance, June 30 (E + F.1.c.)		744,220.88	0.00	744,220.88	745,903.66	843,010.98
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	211,748.84	0.00	211,748.84	219,331.99	234,249.20
Unassigned/Unappropriated Amount	9790	532,472.04	0.00	532,472.04	526,571.67	608,761.77