

**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**

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(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
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	3,829,633.99		3,829,633.99	\$1,750,914.00		1,750,914.00	3,841,228.15		3,841,228.15
Education Protection Account State Aid - Current Year	8012	117,546.00		117,546.00	\$59,358.00		59,358.00	118,716.00		118,716.00
State Aid - Prior Years	8019	-		-			-			-
Transfer to Charter Schools In Lieu of Property Taxes	8096	1,493,209.85		1,493,209.85	\$746,606.00		746,606.00	1,493,209.85		1,493,209.85
Other LCFF Transfers	8091, 8097	-		-			-			-
Total, LCFF Sources		5,440,389.84	-	5,440,389.84	2,556,878.00	-	2,556,878.00	5,453,154.00	-	5,453,154.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290		60,445.00	60,445.00		\$29,581.00	29,581.00		60,445.00	60,445.00
Special Education - Federal	8181, 8182		280,000.00	280,000.00			-		163,900.00	163,900.00
Child Nutrition - Federal	8220		13,272.34	13,272.34		\$1,819.19	1,819.19		14,684.34	14,684.34
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		342,723.00	342,723.00		\$311,547.00	311,547.00		342,723.00	342,723.00
Total, Federal Revenues		-	696,440.34	696,440.34	-	342,947.19	342,947.19	-	581,752.34	581,752.34
3. Other State Revenues										
Special Education - State	StateRevSE		439,352.92	439,352.92		\$196,644.00	196,644.00		433,828.75	433,828.75
All Other State Revenues	StateRevAO	107,429.68	225,782.03	333,211.71	\$62,060.82	\$46,280.89	108,341.71	107,429.68	225,782.03	333,211.71
Total, Other State Revenues		107,429.68	665,134.94	772,564.62	62,060.82	242,924.89	304,985.71	107,429.68	659,610.78	767,040.46
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	202,442.30	103,950.00	306,392.30	\$106,791.14	\$19,800.94	126,592.08	168,818.08	143,525.00	312,343.08
Total, Local Revenues		202,442.30	103,950.00	306,392.30	106,791.14	19,800.94	126,592.08	168,818.08	143,525.00	312,343.08
5. TOTAL REVENUES										
		5,750,261.82	1,465,525.28	7,215,787.10	2,725,729.96	605,673.02	3,331,402.98	5,729,401.76	1,384,888.11	7,114,289.88
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,025,849.29	517,694.42	2,543,543.70	\$1,130,386.17	\$305,093.28	1,435,479.45	2,071,208.06	472,335.65	2,543,543.70
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	764,868.92	77,755.00	842,623.92	\$436,061.02	\$55,151.21	491,212.23	764,868.92	77,755.00	842,623.92
Other Certificated Salaries	1900			-			-			-
Total, Certificated Salaries		2,790,718.21	595,449.42	3,386,167.62	1,566,447.19	360,244.49	1,926,691.68	2,836,076.98	550,090.65	3,386,167.62
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100		191,305.08	191,305.08		\$82,871.08	82,871.08		191,305.08	191,305.08
Non-certificated Support Salaries	2200			-			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300	102,267.00	1,033.00	103,300.00	\$60,083.38	\$300.00	60,383.38	102,267.00	1,033.00	103,300.00
Clerical and Office Salaries	2400	213,815.00	20,708.00	234,523.00	\$114,787.98	\$900.00	115,687.98	213,815.00	20,708.00	234,523.00
Other Non-certificated Salaries	2900			-			-			-
Total, Non-certificated Salaries		316,082.00	213,046.08	529,128.08	174,871.36	84,071.08	258,942.44	316,082.00	213,046.08	529,128.08
3. Employee Benefits										
STRS	3101-3102	435,052.59	111,813.48	546,866.07	\$248,936.81	\$46,941.22	295,878.03	441,388.05	105,478.02	546,866.07
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	71,579.88	18,396.85	89,976.73	\$43,450.59	\$8,605.28	52,055.87	72,622.26	17,354.46	89,976.73
Health and Welfare Benefits	3401-3402	281,791.01	72,423.50	354,214.51	\$177,228.81	\$23,761.22	200,990.03	285,894.59	68,319.92	354,214.51
Unemployment Insurance	3501-3502	17,730.07	4,556.83	22,286.90	\$9,711.54	\$2,065.87	11,777.41	17,988.26	4,298.64	22,286.90
Workers' Compensation Insurance	3601-3602	31,147.65	8,005.30	39,152.96	\$31,273.62	\$4,771.38	36,045.00	31,601.24	7,551.71	39,152.96
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	7,455.24	1,916.08	9,371.32	\$3,539.06		3,539.06	7,563.81	1,807.51	9,371.32
Total, Employee Benefits		844,756.44	217,112.04	1,061,868.48	514,140.43	86,144.97	600,285.40	857,058.21	204,810.27	1,061,868.48
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	13,794.00		13,794.00			-	13,794.00		13,794.00
Books and Other Reference Materials	4200	3,204.28		3,204.28	\$1,812.14		1,812.14	3,204.28		3,204.28
Materials and Supplies	4300	67,130.00	65,000.00	132,130.00	\$16,012.22	\$67,021.70	83,033.92	47,645.00	69,485.00	117,130.00
Noncapitalized Equipment	4400	50,000.00	140,404.00	190,404.00	\$82,276.47	\$150,252.75	232,529.22	85,434.00	152,000.00	237,434.00
Food	4700	10,742.20	14,378.36	25,120.56	\$4,319.54	\$10,233.65	14,553.19	10,742.20	14,378.36	25,120.56
Total, Books and Supplies		144,870.48	219,782.36	364,652.84	104,420.37	227,508.10	331,928.47	160,819.48	235,863.36	396,682.84
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	5,000.00		5,000.00			-	5,000.00		5,000.00
Dues and Memberships	5300	15,510.81		15,510.81	\$12,995.01		12,995.01	15,510.81		15,510.81
Insurance	5400	78,375.00		78,375.00	\$47,037.00		47,037.00	78,375.00		78,375.00
Operations and Housekeeping Services	5500	222,000.00	30,000.00	252,000.00	\$93,673.58	\$7,160.22	100,833.80	215,000.00	12,000.00	227,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	201,209.93	178,500.00	379,709.93	\$124,531.63	\$101,621.73	226,153.36	201,209.93	178,500.00	379,709.93
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	523,584.60	494,845.00	1,018,429.60	\$212,528.36	\$183,956.46	396,484.82	545,182.78	394,845.00	940,027.78
Communications	5900	32,624.06	5,000.00	37,624.06	\$14,900.93	\$2,273.53	17,174.46	33,824.06	5,000.00	38,824.06
Total, Services and Other Operating Expenditures		1,078,304.41	708,345.00	1,786,649.41	505,666.51	295,011.94	800,678.45	1,094,102.59	590,345.00	1,684,447.59

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Second Interim Report - Detail**

Charter School Name: East Bay Innovation Academy
(continued)
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Charter Approving Entity: Oakland Unified School District
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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
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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%

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					\$ 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