

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

Charter School Name: East Bay Innovation Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School Distric  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2021/22

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**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.

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To the entity that approved the charter school:  
(  ) 2021/22 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: 11/17/2021  
Charter School Official  
(Original signature required)

Print Name: Michelle Cho Title: Executive Director

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To the County Superintendent of Schools:  
(  ) 2021/22 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print Name: Minh Co Title: Accounting Manager

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

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Minh Co</u> Name	<u>Michelle Cho</u> Name
<u>Accounting Manager</u> Title	<u>Executive Director</u> Title
<u>510-879-8605</u> Phone	<u>510-577-9557</u> Phone
<u>minh.co@ousd.org</u> E-mail	<u>michelle.cho@eastbayia.org</u> E-mail

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

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

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

Charter School Name: East Bay Innovation Academy  
(continued)  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2021/22

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/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Sources</b>										
State Aid - Current Year	8011	3,857,856.07		3,857,856.07	756,070.00		756,070.00	3,511,342.87		3,511,342.87
Education Protection Account State Aid - Current Year	8012	114,540.00		114,540.00	29,880.00		29,880.00	103,964.00		103,964.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,628,151.74		1,628,151.74	304,848.00		304,848.00	1,473,169.88		1,473,169.88
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		5,600,547.81		5,600,547.81	1,090,798.00		1,090,798.00	5,088,476.75		5,088,476.75
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I - V)	8290		66,925.00	66,925.00		18,762.00	18,762.00		66,925.00	66,925.00
Special Education - Federal	8181, 8182		78,625.00	78,625.00			-		78,750.00	78,750.00
Child Nutrition - Federal	8220		20,582.10	20,582.10		885.00	885.00		13,169.14	13,169.14
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		183,940.00	183,940.00			-		516,362.25	516,362.25
Total, Federal Revenues			350,072.10	350,072.10		19,647.00	19,647.00		675,206.39	675,206.39
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE		562,192.54	562,192.54		115,388.00	115,388.00		572,774.30	572,774.30
All Other State Revenues	StateRevAO	405,154.86	252,690.30	657,845.16	10,471.38	281,313.00	291,784.38	114,765.99	609,405.81	724,171.80
Total, Other State Revenues		405,154.86	814,882.84	1,220,037.70	10,471.38	396,701.00	407,172.38	114,765.99	1,182,180.11	1,296,946.10
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	200,781.93	150,329.00	351,110.93	74,193.95		74,193.95	195,303.91	152,375.00	347,678.91
Total, Local Revenues		200,781.93	150,329.00	351,110.93	74,193.95		74,193.95	195,303.91	152,375.00	347,678.91
<b>5. TOTAL REVENUES</b>		<b>6,206,484.60</b>	<b>1,315,283.94</b>	<b>7,521,768.53</b>	<b>1,175,463.33</b>	<b>416,348.00</b>	<b>1,591,811.33</b>	<b>5,398,546.65</b>	<b>2,009,761.50</b>	<b>7,408,308.15</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	2,142,136.21	606,952.95	2,749,089.16	565,630.76	239,254.61	804,885.37	2,081,774.20	689,268.17	2,771,042.37
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	771,597.19	93,520.00	865,117.19	278,559.89	41,573.11	320,133.00	696,635.27	175,412.93	872,048.19
Other Certificated Salaries	1900			-			-			-
Total, Certificated Salaries		2,913,733.41	700,472.95	3,614,206.35	844,190.65	280,827.72	1,125,018.37	2,778,409.47	864,681.09	3,643,090.56
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	61,840.00	180,560.00	242,400.00	589.50	54,094.84	54,684.34	16,400.00	183,760.00	200,160.00
Non-certificated Support Salaries	2200			-			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300	123,750.00	1,250.00	125,000.00	72,947.64	2,857.50	75,805.14	200,000.00	45,000.00	245,000.00
Clerical and Office Salaries	2400	250,365.23	20,894.58	271,259.81	46,758.28	29,745.00	76,503.28	88,252.50	70,560.00	158,812.50
Other Non-certificated Salaries	2900	33,600.00		33,600.00	3,701.29	11,188.12	14,889.41	23,495.08	35,242.63	58,737.71
Total, Non-certificated Salaries		469,555.23	202,704.58	672,259.81	123,996.71	97,885.46	221,882.17	328,147.58	334,562.63	662,710.21
<b>3. Employee Benefits</b>										
STRS	3101-3102	456,998.85	121,997.01	578,995.86	145,856.54	33,760.75	179,617.29	421,073.47	162,549.64	583,623.11
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	82,265.01	21,960.85	104,225.87	24,483.50	6,839.05	31,322.55	74,977.22	28,943.93	103,921.14
Health and Welfare Benefits	3401-3402	325,628.39	86,927.33	412,555.72	110,510.74	24,424.35	134,935.09	245,448.12	94,751.88	340,200.00
Unemployment Insurance	3501-3502	16,630.46	4,439.54	21,070.00	2,510.09	450.08	2,960.17	16,287.45	6,287.55	22,575.00
Workers' Compensation Insurance	3601-3602	33,832.89	9,031.78	42,864.66	18,224.14	3,888.12	22,112.26	31,065.57	11,992.44	43,058.01
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	11,515.31	3,074.04	14,589.35	1,820.00		1,820.00	7,692.89	2,969.73	10,662.63
Total, Employee Benefits		926,870.90	247,430.55	1,174,301.45	303,405.01	69,362.35	372,767.36	796,544.72	307,495.16	1,104,039.88
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	13,576.20		13,576.20			-	12,166.00		12,166.00
Books and Other Reference Materials	4200	3,057.50		3,057.50	(26.93)	1,810.90	1,783.97		2,997.55	2,997.55
Materials and Supplies	4300	130,740.50		130,740.50	32,385.67	42,157.00	74,542.67	66,203.30	58,300.00	124,503.30
Noncapitalized Equipment	4400	120,612.08		120,612.08	23,414.79	64,764.32	88,179.11	40,612.08	65,000.00	105,612.08
Food	4700	38,343.60	23,522.40	61,866.00	3,305.24	12,499.71	15,804.95	3,060.00	37,626.12	40,686.12
Total, Books and Supplies		306,329.88	23,522.40	329,852.28	59,078.77	121,231.93	180,310.70	122,041.38	163,923.67	285,965.05
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	5,100.00		5,100.00	433.84		433.84	5,100.00		5,100.00
Dues and Memberships	5300	12,761.03		12,761.03	2,478.00		2,478.00	12,761.03		12,761.03
Insurance	5400	81,070.00		81,070.00	38,897.00		38,897.00	74,102.00		74,102.00
Operations and Housekeeping Services	5500	217,920.00		217,920.00	60,167.00	1,959.17	62,126.17	197,920.00	20,000.00	217,920.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	236,962.08	249,750.00	486,712.08	38,399.60	139,000.00	177,399.60	238,009.58	237,262.50	475,272.08
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	623,262.01	238,214.10	861,476.11	157,418.52	75,199.63	232,618.15	655,089.99	237,712.64	892,802.63
Communications	5900	39,720.00		39,720.00	7,778.92		7,778.92	33,000.00		33,000.00
Total, Services and Other Operating Expenditures		1,216,795.11	487,964.10	1,704,759.21	305,572.88	216,158.80	521,731.68	1,215,982.59	494,975.14	1,710,957.73

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(continued)  
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County: Alameda  
Charter #: 1620  
Fiscal Year: 2021/22

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/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (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		-	-	-	-	-	-	-	-	-
<b>7. Other Outgo</b>										
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		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		5,833,284.52	1,662,094.58	7,495,379.10	1,636,244.02	785,466.26	2,421,710.28	5,241,125.75	2,165,637.69	7,406,763.43
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		373,200.07	(346,810.64)	26,389.43	(460,780.69)	(369,118.26)	(829,898.95)	157,420.90	(155,876.19)	1,544.71
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(346,810.64)	346,810.64	-			-	(155,876.19)	155,876.19	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		(346,810.64)	346,810.64	-	-	-	-	(155,876.19)	155,876.19	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		26,389.43	(0.00)	26,389.43	(460,780.69)	(369,118.26)	(829,898.95)	1,544.71	0.00	1,544.71
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	959,974.83		959,974.83	1,038,658.55	22,420.36	1,061,078.91	1,038,658.55	22,420.36	1,061,078.91
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		959,974.83	-	959,974.83	1,038,658.55	22,420.36	1,061,078.91	1,038,658.55	22,420.36	1,061,078.91
2. Ending Fund Balance, June 30 (E + F.1.c.)		986,364.26	(0.00)	986,364.26	577,877.86	(346,697.90)	231,179.96	1,040,203.26	22,420.36	1,062,623.62
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	374,768.96		374,768.96			-	370,338.17		370,338.17
Unassigned/Unappropriated Amount	9790	611,595.31	(0.00)	611,595.31	577,877.86	(346,697.90)	231,179.96	669,865.09	22,420.36	692,285.45

**CHARTER SCHOOL  
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(continued)  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2021/22

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	3,857,856.07	756,070.00	3,511,342.87	(346,513.21)	-8.98%
Education Protection Account State Aid - Current Year	8012	114,540.00	29,880.00	103,964.00	(10,576.00)	-9.23%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,628,151.74	304,848.00	1,473,169.88	(154,981.86)	-9.52%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		5,600,547.81	1,090,798.00	5,088,476.75	(512,071.06)	-9.14%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I-V)	8290	66,925.00	18,762.00	66,925.00	-	0.00%
Special Education - Federal	8181, 8182	78,625.00	-	78,750.00	125.00	0.16%
Child Nutrition - Federal	8220	20,582.10	885.00	13,169.14	(7,412.96)	-36.02%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	183,940.00	-	516,362.25	332,422.25	180.72%
Total, Federal Revenues		350,072.10	19,647.00	675,206.39	325,134.29	92.88%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	562,192.54	115,388.00	572,774.30	10,581.76	1.88%
All Other State Revenues	StateRevAO	657,845.16	291,784.38	724,171.80	66,326.64	10.08%
Total, Other State Revenues		1,220,037.70	407,172.38	1,296,946.10	76,908.40	6.30%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	351,110.93	74,193.95	347,678.91	(3,432.01)	-0.98%
Total, Local Revenues		351,110.93	74,193.95	347,678.91	(3,432.01)	-0.98%
<b>5. TOTAL REVENUES</b>						
		7,521,768.53	1,591,811.33	7,408,308.15	(113,460.39)	-1.51%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	2,749,089.16	804,885.37	2,771,042.37	21,953.21	0.80%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	865,117.19	320,133.00	872,048.19	6,931.00	0.80%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		3,614,206.35	1,125,018.37	3,643,090.56	28,884.21	0.80%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	242,400.00	54,684.34	200,160.00	(42,240.00)	-17.43%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	125,000.00	75,805.14	245,000.00	120,000.00	96.00%
Clerical and Office Salaries	2400	271,259.81	76,503.28	158,812.50	(112,447.31)	-41.45%
Other Non-certificated Salaries	2900	33,600.00	14,889.41	58,737.71	25,137.71	74.81%
Total, Non-certificated Salaries		672,259.81	221,882.17	662,710.21	(9,549.60)	-1.42%
<b>3. Employee Benefits</b>						
STRS	3101-3102	578,995.86	179,617.29	583,623.11	4,627.25	0.80%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	104,225.87	31,322.55	103,921.14	(304.72)	-0.29%
Health and Welfare Benefits	3401-3402	412,555.72	134,935.09	340,200.00	(72,355.72)	-17.54%
Unemployment Insurance	3501-3502	21,070.00	2,960.17	22,575.00	1,505.00	7.14%
Workers' Compensation Insurance	3601-3602	42,864.66	22,112.26	43,058.01	193.35	0.45%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	14,589.35	1,820.00	10,662.63	(3,926.72)	-26.91%
Total, Employee Benefits		1,174,301.45	372,767.36	1,104,039.88	(70,261.57)	-5.98%

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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	13,576.20	-	12,166.00	(1,410.20)	-10.39%
Books and Other Reference Materials	4200	3,057.50	1,783.97	2,997.55	(59.95)	-1.96%
Materials and Supplies	4300	130,740.50	74,542.67	124,503.30	(6,237.20)	-4.77%
Noncapitalized Equipment	4400	120,612.08	88,179.11	105,612.08	(15,000.00)	-12.44%
Food	4700	61,866.00	15,804.95	40,686.12	(21,179.88)	-34.24%
Total, Books and Supplies		329,852.28	180,310.70	285,965.05	(43,887.23)	-13.31%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	5,100.00	433.84	5,100.00	-	0.00%
Dues and Memberships	5300	12,761.03	2,478.00	12,761.03	-	0.00%
Insurance	5400	81,070.00	38,897.00	74,102.00	(6,968.00)	-8.60%
Operations and Housekeeping Services	5500	217,920.00	62,126.17	217,920.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	486,712.08	177,399.60	475,272.08	(11,440.00)	-2.35%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	861,476.11	232,618.15	892,802.63	31,326.52	3.64%
Communications	5900	39,720.00	7,778.92	33,000.00	(6,720.00)	-16.92%
Total, Services and Other Operating Expenditures		1,704,759.21	521,731.68	1,710,957.73	6,198.52	0.36%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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		-	-	-	-	
<b>7. Other Outgo</b>						
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		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		7,495,379.10	2,421,710.28	7,406,763.43	(88,615.66)	-1.18%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		26,389.43	(829,898.95)	1,544.71	(24,844.72)	-94.15%

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

Charter School Name: East Bay Innovation Academy  
 (continued)  
 CDS #: 01-61259-0129932  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 1620  
 Fiscal Year: 2021/22

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		26,389.43	(829,898.95)	1,544.71	(24,844.72)	-94.15%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	959,974.83	1,061,078.91	1,061,078.91	101,104.08	10.53%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		959,974.83	1,061,078.91	1,061,078.91		
2. Ending Fund Balance, June 30 (E + F.1.c.)		986,364.26	231,179.96	1,062,623.62		
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	374,768.96	-	370,338.17	(4,430.78)	-1.18%
Unassigned/Unappropriated Amount	9790	611,595.31	231,179.96	692,285.45	80,690.14	13.19%

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

Charter School Name: East Bay Innovation Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2021/22

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 / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	3,511,342.87	0.00	3,511,342.87	3,796,569.51	4,114,163.32
Education Protection Account State Aid - Current Year	8012	103,964.00	0.00	103,964.00	107,880.00	111,660.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,473,169.88	0.00	1,473,169.88	1,528,659.60	1,582,222.20
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		5,088,476.75	0.00	5,088,476.75	5,433,109.11	5,808,045.52
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	66,925.00	66,925.00	57,400.00	60,976.00
Special Education - Federal	8181, 8182	0.00	78,750.00	78,750.00	69,125.00	71,250.00
Child Nutrition - Federal	8220	0.00	13,169.14	13,169.14	19,391.40	20,071.80
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	516,362.25	516,362.25		
Total, Federal Revenues		0.00	675,206.39	675,206.39	145,916.40	152,297.80
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	572,774.30	572,774.30	480,711.00	401,943.65
All Other State Revenues	StateRevAO	114,765.99	609,405.81	724,171.80	362,252.08	371,401.80
Total, Other State Revenues		114,765.99	1,182,180.11	1,296,946.10	842,963.08	773,345.45
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	195,303.91	152,375.00	347,678.91	486,562.53	400,224.55
Total, Local Revenues		195,303.91	152,375.00	347,678.91	486,562.53	400,224.55
5. TOTAL REVENUES						
		5,398,546.65	2,009,761.50	7,408,308.15	6,908,551.12	7,133,913.32
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,081,774.20	689,268.17	2,771,042.37	2,476,682.40	2,398,770.15
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	696,635.27	175,412.93	872,048.19	852,131.62	873,833.07
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,778,409.47	864,681.09	3,643,090.56	3,328,814.02	3,272,603.22
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	16,400.00	183,760.00	200,160.00	138,308.95	147,317.19
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	200,000.00	45,000.00	245,000.00	190,550.00	196,266.50
Clerical and Office Salaries	2400	88,252.50	70,560.00	158,812.50	170,900.08	176,027.08
Other Non-certificated Salaries	2900	23,495.08	35,242.63	58,737.71	50,400.00	51,912.00
Total, Non-certificated Salaries		328,147.58	334,562.63	662,710.21	550,159.02	571,522.77

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

Charter School Name: East Bay Innovation Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	421,073.47	162,549.64	583,623.11	537,353.33	621,281.01
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	74,977.22	28,943.93	103,921.14	90,570.40	93,045.14
Health and Welfare Benefits	3401-3402	245,448.12	94,751.88	340,200.00	312,984.00	360,067.68
Unemployment Insurance	3501-3502	16,287.45	6,287.55	22,575.00	21,371.00	21,070.00
Workers' Compensation Insurance	3601-3602	31,065.57	11,992.44	43,058.01	38,789.73	38,441.26
OPEB, Allocated	3701-3702	0.00	0.00	0.00	-	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	-	0.00
Other Employee Benefits	3901-3902	7,692.89	2,969.73	10,662.63	10,982.50	11,311.98
Total, Employee Benefits		796,544.72	307,495.16	1,104,039.88	1,012,050.96	1,145,217.06
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	12,166.00	0.00	12,166.00	12,790.80	13,504.39
Books and Other Reference Materials	4200	0.00	2,997.55	2,997.55	3,057.50	3,118.65
Materials and Supplies	4300	66,203.30	58,300.00	124,503.30	95,236.54	122,686.60
Noncapitalized Equipment	4400	40,612.08	65,000.00	105,612.08	157,988.32	169,872.81
Food	4700	3,060.00	37,626.12	40,686.12	58,525.20	60,531.62
Total, Books and Supplies		122,041.38	163,923.67	285,965.05	327,598.36	369,714.07
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	5,100.00	0.00	5,100.00	5,202.00	5,306.04
Dues and Memberships	5300	12,761.03	0.00	12,761.03	13,016.25	13,276.57
Insurance	5400	74,102.00	0.00	74,102.00	37,649.13	39,749.56
Operations and Housekeeping Services	5500	197,920.00	20,000.00	217,920.00	222,278.40	226,848.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	238,009.58	237,262.50	475,272.08	528,184.32	544,868.01
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	655,089.99	237,712.64	892,802.63	776,331.51	800,087.18
Communications	5900	33,000.00	0.00	33,000.00	33,660.00	34,333.20
Total, Services and Other Operating Expenditures		1,215,982.59	494,975.14	1,710,957.73	1,616,321.61	1,664,468.56
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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
<b>7. Other Outgo</b>						
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
<b>8. TOTAL EXPENDITURES</b>		5,241,125.75	2,165,637.69	7,406,763.43	6,834,943.97	7,023,525.69
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		157,420.90	(155,876.19)	1,544.71	73,607.15	110,387.63



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

Charter School Name: East Bay Innovation Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0129932  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 1620  
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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	(155,876.19)	155,876.19	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(155,876.19)	155,876.19	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		1,544.71	0.00	1,544.71	73,607.15	110,387.63
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,038,658.55	22,420.36	1,061,078.91	1,062,623.62	1,136,230.77
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,038,658.55	22,420.36	1,061,078.91	1,062,623.62	1,136,230.77
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,040,203.26	22,420.36	1,062,623.62	1,136,230.77	1,246,618.41
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	370,338.17	0.00	370,338.17	341,747.20	351,176.28
Unassigned/Unappropriated Amount	9790	669,865.09	22,420.36	692,285.45	794,483.57	895,442.12