

**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: 2023/24

CERTIFICATION OF FINANCIAL CONDITION

- x **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) 2023/24 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: Miranda Thorman Title: Executive Director

To the County Superintendent of Schools:
(x) 2023/24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print Name: Minh Co Title: Accounting Manager

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

For Approving Entity:

Minh Co
Name
Accounting Manager
Title
510-879-8605
Phone
minh.co@ousd.org
E-mail

For Charter School:

Jessika Welcome
Name
Associate Client Business Manager
Title
341-234-3613
Phone
jwelcome@edtec.com
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: 2023/24

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, 9400-9489, and 9660-9669, 9796 and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

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 Sources										
State Aid - Current Year	8011	4,056,540.29	-	4,056,540.29	1,942,570.00	-	1,942,570.00	4,056,540.29	-	4,056,540.29
Education Protection Account State Aid - Current Year	8012	96,330.00	-	96,330.00	50,252.00	-	50,252.00	96,330.00	-	96,330.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,618,666.71	-	1,618,666.71	844,400.00	-	844,400.00	1,618,666.71	-	1,618,666.71
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		5,771,537.00	-	5,771,537.00	2,837,222.00	-	2,837,222.00	5,771,537.00	-	5,771,537.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	93,528.00	93,528.00	-	88,303.60	88,303.60	-	93,528.00	93,528.00
Special Education - Federal	8181, 8182	-	68,567.20	68,567.20	-	-	-	-	68,567.20	68,567.20
Child Nutrition - Federal	8220	-	75,441.60	75,441.60	-	11,383.44	11,383.44	-	40,450.41	40,450.41
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	84,260.00	84,260.00	(159.55)	24,996.00	24,836.45	-	84,260.00	84,260.00
Total, Federal Revenues		-	321,796.80	321,796.80	(159.55)	124,683.04	124,523.49	-	286,805.61	286,805.61
3. Other State Revenues										
Special Education - State	StateRevSE		480,438.71	480,438.71	-	253,753.00	253,753.00	-	480,438.71	480,438.71
All Other State Revenues	StateRevAO	439,882.05	879,240.00	1,319,122.05	120,932.25	830,143.61	951,075.86	480,451.85	891,950.97	1,372,402.82
Total, Other State Revenues		439,882.05	1,359,678.71	1,799,560.76	120,932.25	1,083,896.61	1,204,828.86	480,451.85	1,372,389.68	1,852,841.53
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	615,921.02		615,921.02	220,347.38		220,347.38	667,073.69	-	667,073.69
Total, Local Revenues		615,921.02	-	615,921.02	220,347.38	-	220,347.38	667,073.69	-	667,073.69
5. TOTAL REVENUES		6,827,340.07	1,681,475.51	8,508,815.58	3,178,342.08	1,208,579.65	4,386,921.73	6,919,062.54	1,659,195.29	8,578,257.83
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,254,310.75	534,239.21	2,788,549.96	1,266,501.77	372,026.85	1,638,528.62	2,213,411.50	557,025.48	2,770,436.98
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	626,962.52	145,983.67	772,946.19	401,141.60	26,868.15	428,009.75	552,863.42	200,727.42	753,590.84
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,881,273.27	680,222.88	3,561,496.14	1,667,643.37	398,895.00	2,066,538.37	2,766,274.92	757,752.90	3,524,027.82
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	55,911.90	331,199.00	387,110.90	24,420.70	177,628.98	202,049.68	35,374.51	340,671.79	376,046.30
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	394,873.59	155,455.61	550,329.20	263,609.29	75,522.85	339,132.14	414,149.20	113,000.00	527,149.20
Clerical and Office Salaries	2400	152,168.80	25,375.00	177,543.80	107,137.58	-	107,137.58	180,043.80	-	180,043.80
Other Non-certificated Salaries	2900	30,342.40	-	30,342.40	15,040.00	-	15,040.00	30,342.40	-	30,342.40
Total, Non-certificated Salaries		633,296.69	512,029.61	1,145,326.30	410,207.57	253,151.83	663,359.40	659,909.91	453,671.79	1,113,581.70
3. Employee Benefits										
STRS	3101-3102	280,769.40	391,699.57	672,468.97	295,272.97	63,701.87	358,974.84	161,029.12	468,596.17	629,625.29
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	95,994.19	45,789.37	141,783.56	60,578.59	19,838.20	80,416.79	104,470.79	45,925.35	150,396.15
Health and Welfare Benefits	3401-3402	252,716.88	95,852.04	348,568.92	229,628.97	(6,486.76)	223,142.21	235,036.81	103,643.63	338,680.44
Unemployment Insurance	3501-3502	11,886.17	4,759.83	16,646.00	6,847.87	1,527.16	8,375.03	11,319.00	5,614.00	16,933.00
Workers' Compensation Insurance	3601-3602	26,359.27	8,941.89	35,301.17	24,331.40	-	24,331.40	25,792.01	8,990.06	34,782.07
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	5,078.47	7,101.53	12,180.00	3,160.00	287.50	3,447.50	12,180.00	-	12,180.00
Total, Employee Benefits		672,804.37	554,144.24	1,226,948.62	619,819.80	78,867.97	698,687.77	549,827.73	632,769.22	1,182,596.94
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	7,605.00	-	7,605.00	7,544.59	-	7,544.59	7,605.00	-	7,605.00
Books and Other Reference Materials	4200	5,000.00	-	5,000.00	3,296.05	-	3,296.05	5,000.00	-	5,000.00
Materials and Supplies	4300	61,824.00	87,863.00	149,687.00	55,185.81	47,050.00	102,235.81	110,136.65	14,088.00	124,224.65
Noncapitalized Equipment	4400	81,360.00	-	81,360.00	65,326.73	-	65,326.73	81,360.00	-	81,360.00
Food	4700	10,000.00	94,302.00	104,302.00	3,170.60	56,576.70	59,747.30	10,000.00	122,577.00	132,577.00
Total, Books and Supplies		165,789.00	182,165.00	347,954.00	134,523.78	103,626.70	238,150.48	214,101.65	136,665.00	350,766.65
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	8,670.00	17,240.00	25,910.00	4,411.29	-	4,411.29	8,670.00	17,240.00	25,910.00
Dues and Memberships	5300	25,000.00	-	25,000.00	17,130.69	-	17,130.69	25,000.00	-	25,000.00
Insurance	5400	146,028.30	-	146,028.30	61,088.88	-	61,088.88	146,028.30	-	146,028.30
Operations and Housekeeping Services	5500	227,696.64	-	227,696.64	150,879.23	-	150,879.23	247,950.00	-	247,950.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	568,923.00	-	568,923.00	348,251.77	-	348,251.77	568,923.00	-	568,923.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,065,756.44	250,514.20	1,316,270.64	651,240.46	109,721.29	760,961.75	1,342,981.29	193,964.20	1,536,945.49
Communications	5900	35,628.60	-	35,628.60	20,389.57	-	20,389.57	35,628.60	-	35,628.60
Total, Services and Other Operating Expenditures		2,077,702.98	267,754.20	2,345,457.18	1,253,391.89	109,721.29	1,363,113.18	2,375,181.19	211,204.20	2,586,385.39
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			-			-			-
Amortization Expense-Lease Assets	6910			-			-			-
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		-	-	-	-	-	-	-	-	-

CHARTER SCHOOL
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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: 2023/24

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, 9400-9489, and 9660-9669, 9796 and 9797)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8. TOTAL EXPENDITURES		6,430,866.31	2,196,315.92	8,627,182.24	4,085,586.41	944,262.79	5,029,849.20	6,565,295.40	2,192,063.10	8,757,358.50
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		396,473.76	(514,840.41)	(118,366.66)	(907,244.33)	264,316.86	(642,927.47)	353,767.14	(532,867.81)	(179,100.67)
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	(514,840.41)	514,840.41	-			-	(532,867.81)	532,867.81	-
4. TOTAL OTHER FINANCING SOURCES / USES		(514,840.41)	514,840.41	-	-	-	-	(532,867.81)	532,867.81	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(118,366.65)	(0.00)	(118,366.66)	(907,244.33)	264,316.86	(642,927.47)	(179,100.67)	(0.00)	(179,100.67)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,953,558.24		1,953,558.24	1,953,558.24		1,953,558.24	1,953,558.24		1,953,558.24
b. Adjustments to Beginning Balance	9793, 9795			-	129,802.76		129,802.76	129,802.76		129,802.76
c. Adjusted Beginning Balance		1,953,558.24	-	1,953,558.24	2,083,361.00	-	2,083,361.00	2,083,361.00	-	2,083,361.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,835,191.59	(0.00)	1,835,191.58	1,176,116.67	264,316.86	1,440,433.53	1,904,260.33	(0.00)	1,904,260.33
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			-		264,316.86	264,316.86		(0.00)	(0.00)
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	431,359.10		431,359.10			-	437,868.00		437,868.00
Unassigned/Unappropriated Amount	9790	1,403,832.49	(0.00)	1,403,832.48	1,176,116.67	-	1,176,116.67	1,466,392.33	-	1,466,392.33

**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: 2023/24

					2nd Interim vs. First Interim Increase, (Decrease)	
Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,056,540.29	1,942,570.00	4,056,540.29	0.00	0.00%
Education Protection Account State Aid - Current Year	8012	96,330.00	50,252.00	96,330.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,618,666.71	844,400.00	1,618,666.71	(0.00)	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		5,771,537.00	2,837,222.00	5,771,537.00	(0.00)	0.00%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	93,528.00	88,303.60	93,528.00	-	0.00%
Special Education - Federal	8181, 8182	68,567.20	-	68,567.20	-	0.00%
Child Nutrition - Federal	8220	75,441.60	11,383.44	40,450.41	(34,991.19)	-46.38%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	84,260.00	24,836.45	84,260.00	-	0.00%
Total, Federal Revenues		321,796.80	124,523.49	286,805.61	(34,991.19)	-10.87%
3. Other State Revenues						
Special Education - State	StateRevSE	480,438.71	253,753.00	480,438.71	(0.00)	0.00%
All Other State Revenues	StateRevAO	1,319,122.05	951,075.86	1,372,402.82	53,280.77	4.04%
Total, Other State Revenues		1,799,560.76	1,204,828.86	1,852,841.53	53,280.77	2.96%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	615,921.02	220,347.38	667,073.69	51,152.67	8.31%
Total, Local Revenues		615,921.02	220,347.38	667,073.69	51,152.67	8.31%
5. TOTAL REVENUES		8,508,815.58	4,386,921.73	8,578,257.83	69,442.25	0.82%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,788,549.96	1,638,528.62	2,770,436.98	(18,112.97)	-0.65%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	772,946.19	428,009.75	753,590.84	(19,355.35)	-2.50%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		3,561,496.14	2,066,538.37	3,524,027.82	(37,468.32)	-1.05%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	387,110.90	202,049.68	376,046.30	(11,064.60)	-2.86%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	550,329.20	339,132.14	527,149.20	(23,180.00)	-4.21%
Clerical and Office Salaries	2400	177,543.80	107,137.58	180,043.80	2,500.00	1.41%
Other Non-certificated Salaries	2900	30,342.40	15,040.00	30,342.40	-	0.00%
Total, Non-certificated Salaries		1,145,326.30	663,359.40	1,113,581.70	(31,744.60)	-2.77%
3. Employee Benefits						
STRS	3101-3102	672,468.97	358,974.84	629,625.29	(42,843.68)	-6.37%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	141,783.56	80,416.79	150,396.15	8,612.58	6.07%
Health and Welfare Benefits	3401-3402	348,568.92	223,142.21	338,680.44	(9,888.48)	-2.84%
Unemployment Insurance	3501-3502	16,646.00	8,375.03	16,933.00	287.00	1.72%
Workers' Compensation Insurance	3601-3602	35,301.17	24,331.40	34,782.07	(519.10)	-1.47%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	12,180.00	3,447.50	12,180.00	-	0.00%
Total, Employee Benefits		1,226,948.62	698,687.77	1,182,596.94	(44,351.67)	-3.61%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	7,605.00	7,544.59	7,605.00	-	0.00%
Books and Other Reference Materials	4200	5,000.00	3,296.05	5,000.00	-	0.00%
Materials and Supplies	4300	149,687.00	102,235.81	124,224.65	(25,462.35)	-17.01%
Noncapitalized Equipment	4400	81,360.00	65,326.73	81,360.00	-	0.00%
Food	4700	104,302.00	59,747.30	132,577.00	28,275.00	27.11%
Total, Books and Supplies		347,954.00	238,150.48	350,766.65	2,812.65	0.81%
5. Services and Other Operating Expenditures						

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INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
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(continued) _____
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County: Alameda
Charter #: 1620
Fiscal Year: 2023/24

					2nd Interim vs. First Interim Increase, (Decrease)	
Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	25,910.00	4,411.29	25,910.00	-	0.00%
Dues and Memberships	5300	25,000.00	17,130.69	25,000.00	-	0.00%
Insurance	5400	146,028.30	61,088.88	146,028.30	-	0.00%
Operations and Housekeeping Services	5500	227,696.64	150,879.23	247,950.00	20,253.36	8.89%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	568,923.00	348,251.77	568,923.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,316,270.64	760,961.75	1,536,945.49	220,674.85	16.77%
Communications	5900	35,628.60	20,389.57	35,628.60	-	0.00%
Total, Services and Other Operating Expenditures		2,345,457.18	1,363,113.18	2,586,385.39	240,928.21	10.27%
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	-	-	-	-	
Amortization Expense-Lease Assets	6910	-	-	-	-	
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		8,627,182.24	5,029,849.20	8,757,358.50	130,176.27	1.51%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(118,366.66)	(642,927.47)	(179,100.67)	(60,734.02)	51.31%
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)		(118,366.66)	(642,927.47)	(179,100.67)	(60,734.02)	51.31%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,953,558.24	1,953,558.24	1,953,558.24	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	129,802.76	129,802.76	129,802.76	New
c. Adjusted Beginning Fund Balance		1,953,558.24	2,083,361.00	2,083,361.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,835,191.58	1,440,433.53	1,904,260.33		
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	-	264,316.86	(0.00)	(0.00)	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	

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: 2023/24

					2nd Interim vs. First Interim Increase, (Decrease)	
Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Other Commitments	9760	-	-	-	-	
d Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	431,359.10	-	437,868.00	6,508.90	1.51%
Unassigned/Unappropriated Amount	9790	1,403,832.48	1,176,116.67	1,466,392.33	62,559.85	4.46%

**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: 2023/24

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 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	4,056,540.29	0.00	4,056,540.29	4,445,070.56	4,866,270.56
Education Protection Account State Aid - Current Year	8012	96,330.00	0.00	96,330.00	102,220.00	106,400.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,618,666.71	0.00	1,618,666.71	1,717,638.44	1,787,876.44
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		5,771,537.00	0.00	5,771,537.00	6,264,929.00	6,760,547.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	93,528.00	93,528.00	93,528.00	93,528.00
Special Education - Federal	8181, 8182	0.00	68,567.20	68,567.20	65,390.00	69,940.00
Child Nutrition - Federal	8220	0.00	40,450.41	40,450.41	44,211.42	47,399.90
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	84,260.00	84,260.00	0.00	0.00
Total, Federal Revenues		0.00	286,805.61	286,805.61	203,129.42	210,867.90
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	480,438.71	480,438.71	482,818.79	502,562.31
All Other State Revenues	StateRevAO	480,451.85	891,950.97	1,372,402.82	654,485.50	647,846.43
Total, Other State Revenues		480,451.85	1,372,389.68	1,852,841.53	1,137,304.29	1,150,408.75
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	667,073.69	0.00	667,073.69	605,758.93	605,758.93
Total, Local Revenues		667,073.69	0.00	667,073.69	605,758.93	605,758.93
5. TOTAL REVENUES		6,919,062.54	1,659,195.29	8,578,257.83	8,211,121.64	8,727,582.58
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,213,411.50	557,025.48	2,770,436.98	2,711,652.16	2,883,001.73
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	552,863.42	200,727.42	753,590.84	729,146.08	751,020.46
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,766,274.92	757,752.90	3,524,027.82	3,440,798.24	3,634,022.18
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	35,374.51	340,671.79	376,046.30	423,423.55	436,126.26
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	414,149.20	113,000.00	527,149.20	397,836.40	409,771.49
Clerical and Office Salaries	2400	180,043.80	0.00	180,043.80	187,245.55	192,862.92
Other Non-certificated Salaries	2900	30,342.40	0.00	30,342.40	31,556.10	32,502.78
Total, Non-certificated Salaries		659,909.91	453,671.79	1,113,581.70	1,040,061.60	1,071,263.45

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	161,029.12	468,596.17	629,625.29	608,056.19	626,297.88
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	104,470.79	45,925.35	150,396.15	145,406.28	156,653.47
Health and Welfare Benefits	3401-3402	235,036.81	103,643.63	338,680.44	344,415.76	380,619.46
Unemployment Insurance	3501-3502	11,319.00	5,614.00	16,933.00	14,700.00	15,351.00
Workers' Compensation Insurance	3601-3602	25,792.01	8,990.06	34,782.07	33,606.45	35,289.64
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00

**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: 2023/24

Other Employee Benefits	3901-3902	12,180.00	0.00	12,180.00	12,667.20	13,047.22
Total, Employee Benefits		549,827.73	632,769.22	1,182,596.94	1,158,851.88	1,227,258.67
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	7,605.00	0.00	7,605.00	8,312.10	8,911.56
Books and Other Reference Materials	4200	5,000.00	0.00	5,000.00	5,150.00	5,304.50
Materials and Supplies	4300	110,136.65	14,088.00	124,224.65	119,099.27	122,672.25
Noncapitalized Equipment	4400	81,360.00	0.00	81,360.00	87,472.75	92,781.01
Food	4700	10,000.00	122,577.00	132,577.00	144,274.00	154,245.07
Total, Books and Supplies		214,101.65	136,665.00	350,766.65	364,308.12	383,914.38
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	8,670.00	17,240.00	25,910.00	25,910.00	25,910.00
Dues and Memberships	5300	25,000.00	0.00	25,000.00	25,750.00	26,522.50
Insurance	5400	146,028.30	0.00	146,028.30	150,409.15	154,921.42
Operations and Housekeeping Services	5500	247,950.00	0.00	247,950.00	255,388.50	263,050.16
Rentals, Leases, Repairs, and Noncap. Improvements	5600	568,923.00	0.00	568,923.00	585,990.69	603,570.41
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,342,981.29	193,964.20	1,536,945.49	906,094.78	939,769.25
Communications	5900	35,628.60	0.00	35,628.60	36,697.46	37,798.38
Total, Services and Other Operating Expenditures		2,375,181.19	211,204.20	2,586,385.39	1,986,240.58	2,051,542.12
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	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	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	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Lease Assets	6910	0.00	0.00	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	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		6,565,295.40	2,192,063.10	8,757,358.50	7,990,260.42	8,368,000.80
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		353,767.14	(532,867.81)	(179,100.67)	220,861.23	359,581.78

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(532,867.81)	532,867.81	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(532,867.81)	532,867.81	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(179,100.67)	(0.00)	(179,100.67)	220,861.23	359,581.78

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: 2023/24

F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,953,558.24	0.00	1,953,558.24	1,904,260.33	2,125,121.55
b. Adjustments/Restatements	9793, 9795	129,802.76	0.00	129,802.76		
c. Adjusted Beginning Balance		2,083,361.00	0.00	2,083,361.00	1,904,260.33	2,125,121.55
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,904,260.33	(0.00)	1,904,260.33	2,125,121.55	2,484,703.33
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	437,868.00	0.00	437,868.00	399,514.00	418,401.00
Unassigned/Unappropriated Amount	9790	1,466,392.33	0.00	1,466,392.33	1,725,607.55	2,066,302.33