

**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  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2015/16

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(   x   ) To the entity that approved the charter school:  
2015/16 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: Devin Krugman Title: Head of School

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(   x   ) To the County Superintendent of Schools:  
2015/16 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: Daniel Menyon Title: Controller

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

<p><u>For Approving Entity:</u></p> <p><u>Minh Co</u> Name</p> <p><u>Accounting Manager</u> Title</p> <p><u>(510) 879-0132</u> Phone</p> <p><u>minh.co@ousd.org</u> E-mail</p>	<p><u>For Charter School:</u></p> <p><u>Michelle Cho</u> Name</p> <p><u>Client Manager, EdTec</u> Title</p> <p><u>510-663-3500, x 357</u> Phone</p> <p><u>michelle.cho@edtec.com</u> E-mail</p>
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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  
Second Interim Report - Detail**

Charter School Name: East Bay Innovation Academy  
(continued)  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2015/16

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
<b>A. REVENUES</b>										
1. LCFF/Revenue Limit Sources										
State Aid - Current Year	8011	1,790,234.86		1,790,234.86	754,234.00		754,234.00	1,817,640.82		1,817,640.82
Education Protection Account State Aid - Current Year	8012	64,600.00		64,600.00	20,667.00		20,667.00	65,664.00		65,664.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015			-			-			-
State Aid - Prior Years	8019			-			-			-
Tax Relief Subventions	8020-8039			-			-			-
County and District Taxes	8040-8079			-			-			-
Miscellaneous Funds	8080-8089			-			-			-
LCFF/Revenue Limit Transfers:										
PERS Reduction Transfer	8092			-			-			-
Charter Schools Funding in lieu of Property Taxes	8096	587,595.14		587,595.14	195,708.00		195,708.00	597,273.18		597,273.18
Other LCFF/Revenue Limit Transfers	8091, 8097			-			-			-
Total, LCFF/Revenue Limit Sources		2,442,430.00	-	2,442,430.00	970,609.00	-	970,609.00	2,480,578.00	-	2,480,578.00
2. Federal Revenues										
No Child Left Behind	8290			-		5,343.52	5,343.52		12,356.32	12,356.32
Special Education - Federal	8181, 8182		27,000.00	27,000.00			-		45,513.00	45,513.00
Child Nutrition - Federal	8220		30,618.00	30,618.00			-		-	-
Other Federal Revenues	8110, 8260-8299	2,428.52	157,012.80	159,441.32		33,750.00	33,750.00		150,000.00	150,000.00
Total, Federal Revenues		2,428.52	214,630.80	217,059.32	-	39,093.52	39,093.52	-	207,869.32	207,869.32
3. Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SB3-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE		162,426.25	162,426.25		53,252.00	53,252.00		179,111.52	179,111.52
All Other State Revenues	StateRevAO	170,572.02	201,304.02	371,876.04	49,789.48	11,732.00	61,521.48	171,803.40	24,171.00	195,974.40
Total, Other State Revenues		170,572.02	193,158.25	363,730.27	49,789.48	64,984.00	114,773.48	171,803.40	203,282.52	375,085.92
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	217,849.21		217,849.21	114,945.51		114,945.51	217,849.40		217,849.40
Total, Local Revenues		217,849.21	-	217,849.21	114,945.51	-	114,945.51	217,849.40	-	217,849.40
<b>5. TOTAL REVENUES</b>		<b>2,833,279.75</b>	<b>407,789.05</b>	<b>3,241,068.80</b>	<b>1,135,343.99</b>	<b>104,077.52</b>	<b>1,239,421.51</b>	<b>2,870,230.80</b>	<b>411,151.84</b>	<b>3,281,382.64</b>
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	851,516.40	110,453.60	961,970.00	436,685.83	67,419.80	504,105.63	813,916.40	110,453.60	924,370.00
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	254,062.50	3,062.50	257,125.00	109,091.72	-	109,091.72	256,479.17	3,062.50	259,541.67
Other Certificated Salaries	1900			-			-			-
Total, Certificated Salaries		1,105,578.90	113,516.10	1,219,095.00	545,777.55	67,419.80	613,197.35	1,070,395.57	113,516.10	1,183,911.67
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	34,006.60	79,380.00	113,386.60	18,779.39	35,735.72	54,515.11	34,006.60	79,380.00	113,386.60
Non-certificated Support Salaries	2200			-			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300	61,250.00		61,250.00	31,388.70		31,388.70	64,750.00		64,750.00
Clerical and Office Salaries	2400	99,750.00		99,750.00	59,637.64		59,637.64	92,550.00		92,550.00
Other Non-certificated Salaries	2900			-			-	18,450.00		18,450.00
Total, Non-certificated Salaries		195,006.60	79,380.00	274,386.60	109,805.73	35,735.72	145,541.45	209,756.60	79,380.00	289,136.60
3. Employee Benefits										
STRS	3101-3102	119,637.07	17,743.95	137,381.02	57,140.37	6,399.70	63,540.07	116,110.12	17,495.72	133,605.84
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	30,540.27	4,529.57	35,069.85	23,543.79	2,621.93	26,165.72	31,039.03	4,677.03	35,716.06
Health and Welfare Benefits	3401-3402	116,343.38	17,255.45	133,598.83	46,515.74	2,990.18	49,505.92	116,104.02	17,494.81	133,598.83
Unemployment Insurance	3501-3502	16,629.59	2,466.41	19,096.00	7,650.25	1,147.13	8,797.38	18,130.98	2,732.02	20,863.00
Workers' Compensation Insurance	3601-3602	15,216.85	2,256.88	17,473.73	8,939.32	720.17	9,659.49	14,977.78	2,256.88	17,234.66
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		298,367.16	44,252.27	342,619.43	143,789.47	13,879.11	157,668.58	296,361.94	44,656.46	341,018.40
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	20,024.32	32,780.00	52,804.32	3,772.08	27,547.89	31,319.97	16,136.29	36,978.64	53,114.94
Books and Other Reference Materials	4200	1,600.00		1,600.00	47.08	155.91	202.99	1,444.09	155.91	1,600.00
Materials and Supplies	4300	27,846.30	10,000.00	37,846.30	13,040.45	10,826.80	23,867.25	27,239.59	10,826.80	38,066.39
Noncapitalized Equipment	4400	23,730.54	64,000.00	87,730.54	1,786.97	63,402.08	65,189.05	23,792.08	65,292.31	89,084.39
Food	4700	6,561.00	37,179.00	43,740.00	14,559.48		14,559.48	35,952.00		35,952.00
Total, Books and Supplies		79,762.16	143,959.00	223,721.16	33,206.06	101,932.68	135,138.74	104,564.05	113,253.66	217,817.71
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	12,700.00		12,700.00			-	12,700.00		12,700.00
Dues and Memberships	5300	7,026.00		7,026.00	3,883.28		3,883.28	7,026.00		7,026.00
Insurance	5400	17,000.00		17,000.00	11,149.03		11,149.03	17,100.00		17,100.00
Operations and Housekeeping Services	5500	121,184.00		121,184.00	61,742.84		61,742.84	121,184.00		121,184.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	118,236.72		118,236.72	53,697.28	70.59	53,767.87	118,779.23	70.59	118,849.82
Professional/Consulting Services and Operating Expend.	5800	444,176.28	145,885.00	590,061.28	180,326.53	83,207.84	263,534.37	438,480.47	186,398.75	624,879.22
Communications	5900	16,520.00		16,520.00	6,766.72		6,766.72	15,300.00		15,300.00
Total, Services and Other Operating Expenditures		736,843.01	145,885.00	882,728.01	317,565.68	84,498.43	402,064.11	730,569.70	187,689.34	918,259.04

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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
<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			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		2,415,557.83	526,992.37	2,942,550.20	1,150,144.49	303,465.74	1,453,610.23	2,411,647.86	538,495.56	2,950,143.42
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		417,721.92	(119,203.32)	298,518.60	(14,800.50)	(199,388.22)	(214,188.72)	458,582.94	(127,343.72)	331,239.22
<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	(119,203.32)	119,203.32	-	(199,388.22)	199,388.22	-	(127,343.72)	127,343.72	-
4. TOTAL OTHER FINANCING SOURCES / USES		(119,203.32)	119,203.32	-	(199,388.22)	199,388.22	-	(127,343.72)	127,343.72	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		298,518.60	0.00	298,518.60	(214,188.72)	-	(214,188.72)	331,239.22	0.00	331,239.22
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	34,187.32		34,187.32	34,187.32		34,187.32	34,187.32		34,187.32
b. Adjustments to Beginning Balance	9793, 9795			-	189.68		189.68	189.68		189.68
c. Adjusted Beginning Balance		34,187.32	-	34,187.32	34,377.00	-	34,377.00	34,377.00	-	34,377.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		332,705.92	0.00	332,705.92	(179,811.72)	-	(179,811.72)	365,616.22	0.00	365,616.22
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	88,276.51		88,276.51			-	88,504.30		88,504.30
Unassigned/Unappropriated Amount	9790	244,429.42	0.00	244,429.42	(179,811.72)	-	(179,811.72)	277,111.91	0.00	277,111.91

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(continued)  
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Charter Approving Entity: Oakland Unified  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2015/16

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)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,790,234.86	754,234.00	1,817,640.82	27,405.96	1.53%
Education Protection Account State Aid - Current Year	8012	64,600.00	20,667.00	65,664.00	1,064.00	1.65%
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	
State Aid - Prior Years	8019	-	-	-	-	
Tax Relief Subventions	8020-8039	-	-	-	-	
County and District Taxes	8040-8079	-	-	-	-	
Miscellaneous Funds	8080-8089	-	-	-	-	
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	-	-	-	-	
Charter Schools Funding in lieu of Property Taxes	8096	587,595.14	195,708.00	597,273.18	9,678.04	1.65%
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, LCFF/Revenue Limit Sources		2,442,430.00	970,609.00	2,480,578.00	38,148.00	1.56%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	5,343.52	12,356.32	12,356.32	New
Special Education - Federal	8181, 8182	27,000.00	-	45,513.00	18,513.00	68.57%
Child Nutrition - Federal	8220	30,618.00	-	-	(30,618.00)	(100%)
Other Federal Revenues (Include ARRA)	8110, 8260-8299	159,441.32	33,750.00	150,000.00	(9,441.32)	-5.92%
Total, Federal Revenues		217,059.32	39,093.52	207,869.32	(9,190.00)	-4.23%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	162,426.25	53,252.00	179,111.52	16,685.27	10.27%
All Other State Revenues	StateRevAO	201,304.02	61,521.48	195,974.40	(5,329.62)	-2.65%
Total, Other State Revenues		363,730.27	114,773.48	375,085.92	11,355.65	3.12%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	217,849.21	114,945.51	217,849.40	0.19	0.00%
Total, Local Revenues		217,849.21	114,945.51	217,849.40	0.19	0.00%
5. TOTAL REVENUES						
		3,241,068.80	1,239,421.51	3,281,382.64	40,313.84	1.24%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	961,970.00	504,105.63	924,370.00	(37,600.00)	-3.91%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	257,125.00	109,091.72	259,541.67	2,416.67	0.94%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,219,095.00	613,197.35	1,183,911.67	(35,183.33)	-2.89%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	113,386.60	54,515.11	113,386.60	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	61,250.00	31,388.70	64,750.00	3,500.00	5.71%
Clerical and Office Salaries	2400	99,750.00	59,637.64	92,550.00	(7,200.00)	-7.22%
Other Non-certificated Salaries	2900	-	-	18,450.00	18,450.00	New
Total, Non-certificated Salaries		274,386.60	145,541.45	289,136.60	14,750.00	5.38%
3. Employee Benefits						
STRS	3101-3102	137,381.02	63,540.07	133,605.84	(3,775.17)	-2.75%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	35,069.85	26,165.72	35,716.06	646.22	1.84%
Health and Welfare Benefits	3401-3402	133,598.83	49,505.92	133,598.83	-	0.00%
Unemployment Insurance	3501-3502	19,096.00	8,797.38	20,863.00	1,767.00	9.25%
Workers' Compensation Insurance	3601-3602	17,473.73	9,659.49	17,234.66	(239.07)	-1.37%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		342,619.43	157,668.58	341,018.40	(1,601.03)	-0.47%

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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	52,804.32	31,319.97	53,114.94	310.61	0.59%
Books and Other Reference Materials	4200	1,600.00	202.99	1,600.00	-	0.00%
Materials and Supplies	4300	37,846.30	23,867.25	38,066.39	220.09	0.58%
Noncapitalized Equipment	4400	87,730.54	65,189.05	89,084.39	1,353.85	1.54%
Food	4700	43,740.00	14,559.48	35,952.00	(7,788.00)	-17.81%
Total, Books and Supplies		223,721.16	135,138.74	217,817.71	(5,903.45)	-2.64%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	12,700.00	-	12,700.00	-	0.00%
Dues and Memberships	5300	7,026.00	3,883.28	7,026.00	-	0.00%
Insurance	5400	17,000.00	11,149.03	17,100.00	100.00	0.59%
Operations and Housekeeping Services	5500	121,184.00	61,742.84	121,184.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	118,236.72	53,767.87	118,849.82	613.09	0.52%
Professional/Consulting Services and Operating Expend.	5800	590,061.28	263,534.37	624,879.22	34,817.94	5.90%
Communications	5900	16,520.00	7,986.72	16,520.00	-	0.00%
Total, Services and Other Operating Expenditures		882,728.01	402,064.11	918,259.04	35,531.03	4.03%
<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	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		2,942,550.20	1,453,610.23	2,950,143.42	7,593.22	0.26%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		298,518.60	(214,188.72)	331,239.22	32,720.62	10.96%



**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 \_\_\_\_\_  
County: Alameda \_\_\_\_\_  
Charter #: 1620 \_\_\_\_\_  
Fiscal Year: 2015/16 \_\_\_\_\_

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 2015/16		Total	Totals for 2016/17	Totals for 2017/18
		Unrestricted	Restricted			
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	1,817,640.82	0.00	1,817,640.82	2,403,862.56	3,099,612.77
Education Protection Account State Aid - Current Year	8012	65,664.00	0.00	65,664.00	81,600.00	98,400.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00	0.00	0.00		
State Aid - Prior Years	8019	0.00	0.00	0.00		
Tax Relief Subventions	8020-8039	0.00	0.00	0.00		
County and District Taxes	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds	8080-8089	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in lieu of Property Taxes	8096	597,273.18	0.00	597,273.18	742,225.44	895,036.56
Other LCFF/Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF/Revenue Limit Sources		2,480,578.00	0.00	2,480,578.00	3,227,688.00	4,093,049.33
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0.00	12,356.32	12,356.32	11,220.48	14,435.71
Special Education - Federal	8181, 8182	0.00	45,513.00	45,513.00	70,290.00	79,366.20
Child Nutrition - Federal	8220	0.00	0.00	0.00	24,848.82	30,496.28
Other Federal Revenues	8110, 8260-8299	0.00	150,000.00	150,000.00		
Total, Federal Revenues		0.00	207,869.32	207,869.32	106,359.30	124,298.19
<b>3. Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0.00	179,111.52	179,111.52	215,400.00	255,300.00
All Other State Revenues	StateRevAO	171,803.40	24,171.00	195,974.40	147,141.61	96,720.77
Total, Other State Revenues		171,803.40	203,282.52	375,085.92	362,541.61	352,020.77
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	217,849.40	0.00	217,849.40	308,468.75	424,166.54
Total, Local Revenues		217,849.40	0.00	217,849.40	308,468.75	424,166.54
<b>5. TOTAL REVENUES</b>						
		2,870,230.80	411,151.84	3,281,382.64	4,005,057.67	4,993,534.82
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	813,916.40	110,453.60	924,370.00	1,378,615.14	1,750,838.94
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	256,479.17	3,062.50	259,541.67	433,551.40	450,254.30
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,070,395.57	113,516.10	1,183,911.67	1,812,166.54	2,201,093.24
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	34,006.60	79,380.00	113,386.60	157,019.10	171,662.83
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	64,750.00	0.00	64,750.00	81,973.50	83,203.00
Clerical and Office Salaries	2400	92,550.00	0.00	92,550.00	280,068.10	284,209.12
Other Non-certificated Salaries	2900	18,450.00	0.00	18,450.00	56,952.00	57,806.28
Total, Non-certificated Salaries		209,756.60	79,380.00	289,136.60	576,012.70	596,881.23

**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 \_\_\_\_\_  
County: Alameda \_\_\_\_\_  
Charter #: 1620 \_\_\_\_\_  
Fiscal Year: 2015/16 \_\_\_\_\_

Description	Object Code	FY 2015/16			Totals for 2016/17	Totals for 2017/18
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	116,110.12	17,495.72	133,605.84	237,657.15	328,895.46
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	31,039.03	4,677.03	35,716.06	65,924.39	73,130.66
Health and Welfare Benefits	3401-3402	116,104.02	17,494.81	133,598.83	217,509.30	279,435.48
Unemployment Insurance	3501-3502	18,130.98	2,732.02	20,863.00	33,387.00	24,430.98
Workers' Compensation Insurance	3601-3602	14,977.78	2,256.88	17,234.66	27,941.70	32,736.30
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		296,361.94	44,656.46	341,018.40	582,419.54	738,628.89
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	16,136.29	36,978.64	53,114.94	11,880.00	15,017.40
Books and Other Reference Materials	4200	1,444.09	155.91	1,600.00	1,814.14	3,060.00
Materials and Supplies	4300	27,239.59	10,826.80	38,066.39	100,077.79	105,904.64
Noncapitalized Equipment	4400	23,792.08	65,292.31	89,084.39	114,065.62	130,053.37
Food	4700	35,952.00	0.00	35,952.00	49,697.65	60,992.57
Total, Books and Supplies		104,564.05	113,253.66	217,817.71	277,535.20	315,027.98
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	12,700.00	0.00	12,700.00	17,505.00	19,442.00
Dues and Memberships	5300	7,026.00	0.00	7,026.00	7,551.00	8,076.00
Insurance	5400	17,100.00	0.00	17,100.00	22,660.00	28,644.30
Operations and Housekeeping Services	5500	121,184.00	0.00	121,184.00	179,565.56	204,581.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	118,779.23	70.59	118,849.82	153,358.17	190,480.50
Professional/Consulting Services and Operating Expend.	5800	438,480.47	186,398.75	624,879.22	598,554.76	637,293.21
Communications	5900	15,300.00	1,220.00	16,520.00	22,701.46	23,318.90
Total, Services and Other Operating Expenditures		730,569.70	187,689.34	918,259.04	1,001,895.95	1,111,835.91
<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		
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>		2,411,647.86	538,495.56	2,950,143.42	4,250,029.93	4,963,467.25
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		458,582.94	(127,343.72)	331,239.22	(244,972.26)	30,067.57



**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  
 County: Alameda  
 Charter #: 1620  
 Fiscal Year: 2015/16

Description	Object Code	FY 2015/16			Totals for 2016/17	Totals for 2017/18
		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	(127,343.72)	127,343.72	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(127,343.72)	127,343.72	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		331,239.22	0.00	331,239.22	(244,972.26)	30,067.57
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	34,187.32	0.00	34,187.32	365,616.22	120,643.96
b. Adjustments to Beginning Balance	9793, 9795	189.68	0.00	189.68		
c. Adjusted Beginning Balance		34,377.00	0.00	34,377.00	365,616.22	120,643.96
2. Ending Fund Balance, June 30 (E + F.1.c.)		365,616.22	0.00	365,616.22	120,643.96	150,711.54
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	88,504.30	0.00	88,504.30	120,643.96	150,711.54
Unassigned/Unappropriated Amount	9790	277,111.91	0.00	277,111.91	0.00	(0.00)

**LCFF Calculator Universal Assumptions**  
**East Bay Innovation Academy (129932) - FY 2016 2nd Interim**

Summary of Funding							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target	\$ -	\$ 1,527,688	\$ 2,480,578	\$ 3,227,653	\$ 4,093,342	\$ 5,091,347	\$ 6,146,938
Floor	-	1,567,480	2,490,130	3,094,460	3,731,554	4,440,701	5,149,848
Applied Formula: Target or Floor	FLOOR	TARGET	TARGET	TARGET	TARGET	TARGET	TARGET
Remaining Need after Gap (informational only)	-	-	-	-	-	-	-
Current Year Gap Funding	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
<b>Total Phase-In Entitlement</b>	\$ -	\$ 1,527,688	\$ 2,480,578	\$ 3,227,653	\$ 4,093,342	\$ 5,091,347	\$ 6,146,938

Components of LCFF By Object Code								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ -	\$ -	\$ 1,110,384	\$ 1,817,641	\$ 2,403,828	\$ 3,099,905	\$ 3,909,117	\$ 4,911,715
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-	-	-
8012 - EPA	-	-	41,334	65,664	81,600	98,400	117,100	-
Local Revenue Sources:								
8021 to 8089 - Property Taxes	-	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	-	-	375,970	597,273	742,225	895,037	1,065,130	1,235,223
Property Taxes net of in-lieu	-	-	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ 1,527,688	\$ 2,480,578	\$ 3,227,653	\$ 4,093,342	\$ 5,091,347	\$ 6,146,938
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Unduplicated Pupil Population</b>							
Agency Unduplicated Pupil Count	-	30.00	57.00	66.35	81.43	98.02	114.61
COE Unduplicated Pupil Count	-	-	-	-	-	-	-
Total Unduplicated pupil Count	-	30.00	57.00	66.35	81.43	98.02	114.61
Rolling %, Supplemental Grant	0.0000%	13.8900%	15.0800%	15.3400%	15.4700%	15.0800%	15.0800%
Rolling %, Concentration Grant	0.0000%	13.8900%	15.0800%	15.3400%	15.3400%	15.3400%	15.3400%
<b>FUNDED ADA</b>							
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	132.46	105.60	104.50	104.50	104.50	104.50
Grades 7-8	-	74.21	222.72	218.50	209.00	209.00	209.00
Grades 9-12	-	-	-	85.00	178.50	272.00	365.50
<b>Total Adjusted Base Grant ADA</b>	-	<b>206.67</b>	<b>328.32</b>	<b>408.00</b>	<b>492.00</b>	<b>585.50</b>	<b>679.00</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	-	-	-	-	-	-	-
<b>Total Funded ADA</b>	<b>0.00</b>	<b>206.67</b>	<b>328.32</b>	<b>408.00</b>	<b>492.00</b>	<b>585.50</b>	<b>679.00</b>
<b>ACTUAL ADA (Current Year Only)</b>							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	132.46	105.60	104.50	104.50	104.50	104.50
Grades 7-8	-	74.21	222.72	218.50	209.00	209.00	209.00
Grades 9-12	-	-	-	85.00	178.50	272.00	365.50
<b>Total Actual ADA</b>	-	<b>206.67</b>	<b>328.32</b>	<b>408.00</b>	<b>492.00</b>	<b>585.50</b>	<b>679.00</b>
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-

Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	12,454	\$ 37,743	\$ 47,154	\$ 55,699	\$ 9,167	\$ 61,566
Current year Minimum Proportionality Percentage (MPP)		0.82%	1.55%	1.48%	1.38%	0.18%	1.01%

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**MEMORANDUM**

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**TO:** ALAMEDA COUNTY OFFICE OF EDUCATION  
**FROM:** EAST BAY INNOVATION ACADEMY  
**SUBJECT:** 2015-16 SECOND INTERIM REPORT  
**DATE:** FEBRUARY 16, 2016  
**CC:** MINH CO, OAKLAND UNIFIED SCHOOL DISTRICT

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As required, East Bay Innovation Academy (EBIA) formally submits its Second Interim Report for 2015-16 school year.

To accompany the report, please note the following details:

- **LCFF projections:** The LCFF projections differ slightly with the FCMAT calculator projections, due to rounding differences.
- **MYP revenue projections:** The increases in LCFF revenues in subsequent years are driven by increases in expected enrollment/new grades. In FY 16-17, expected enrollment assumption increases from 342 (FY 15-16) to 440; in FY 17-18, expected enrollment assumption increases to 550.
- **Local revenue projections:** Local revenue projections for 16-17 and 17-18 includes expected funds from Oakland's Measure N: \$85,000 in 16-17 and \$178,500 in 17-18.
- **MYP Fund Balance:** Due to growth of a new grade (9<sup>th</sup>) and addition of a second site, expenses may exceed revenues in 16-17 and reduce the projected fund balance to about \$120,644. Starting in 17-18, EBIA expects to bounce back with positive operating income, increasing the fund balance to about \$150,712.

If you have any questions regarding this information, please do not hesitate to contact Michelle Cho, EBIA EdTec Client Manager (510-663-3500 x357, [michelle.cho@edtec.com](mailto:michelle.cho@edtec.com)), or Laurie Jacobson Jones, Board Chairperson ([laurie@eastbayia.org](mailto:laurie@eastbayia.org)).