

East Bay Innovation Academy

Financial Update

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FEBRUARY 23, 2026



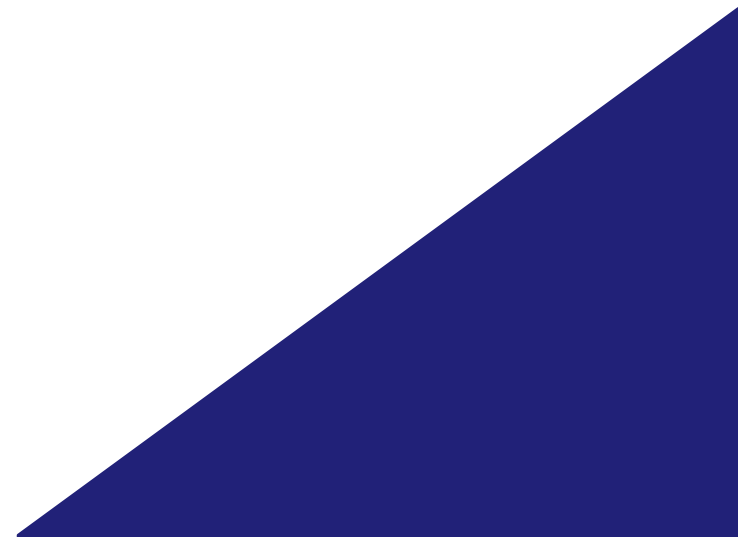
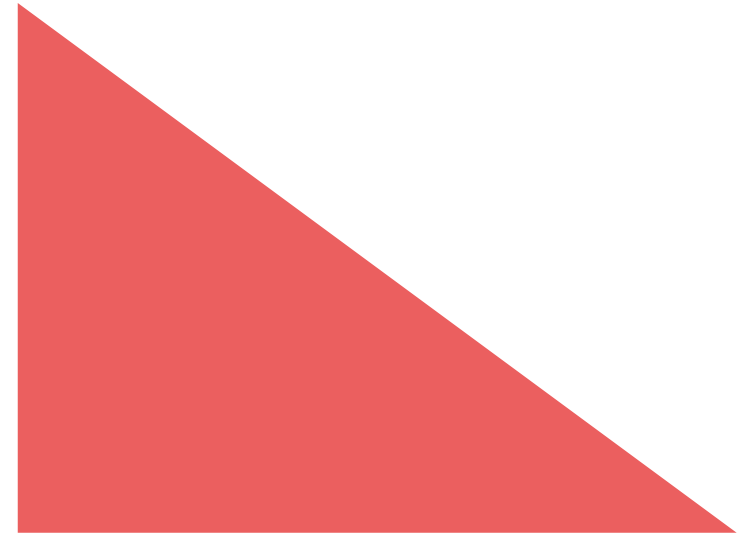
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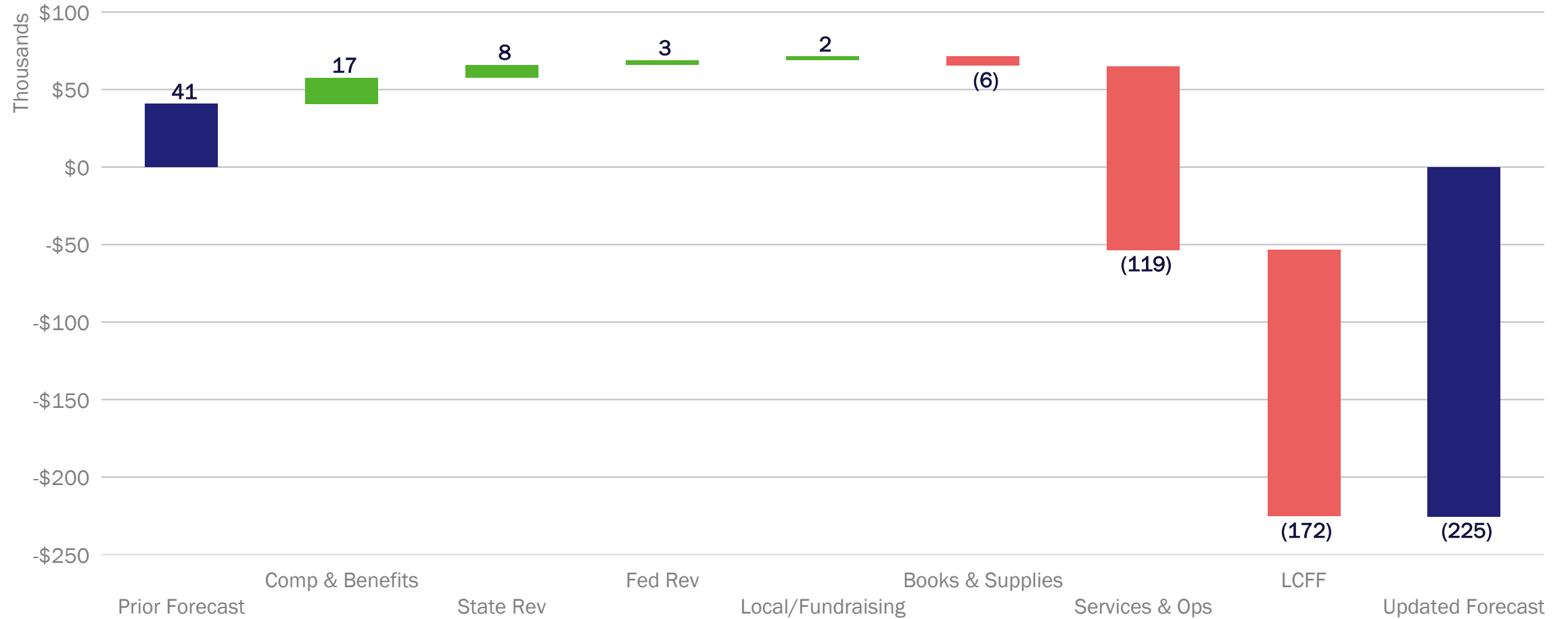
2025-26



2025-26 Forecast Update

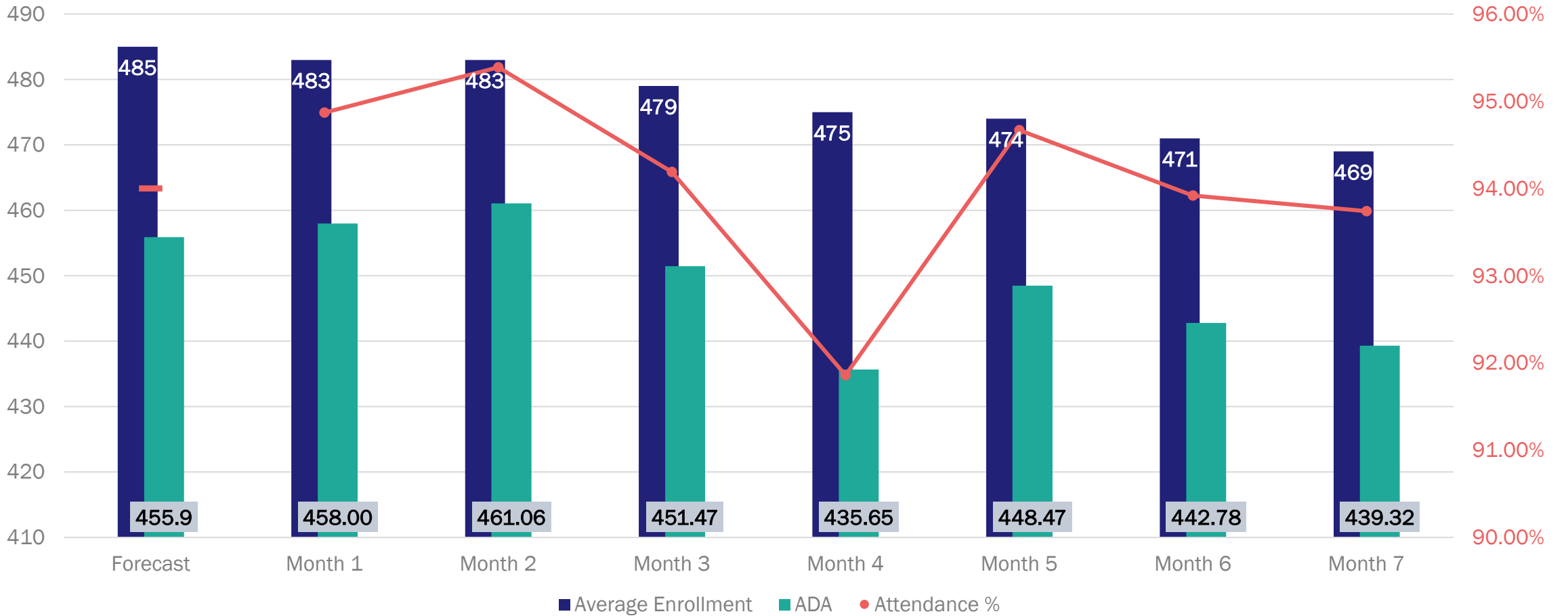


Forecast decreases by \$266K, largely due to high school attrition



Enrollment & Attendance

ADA revised downward from 455.90 to 443.68



2026-27 & beyond



2nd Interim MYP Assumptions



Revenue	2026-27	2027-28
Enrollment	500	500
COLA	2.41%	3.06%
LREBG	\$43K	\$0
SSPDDBG	\$133K (\$300/ADA)	\$0

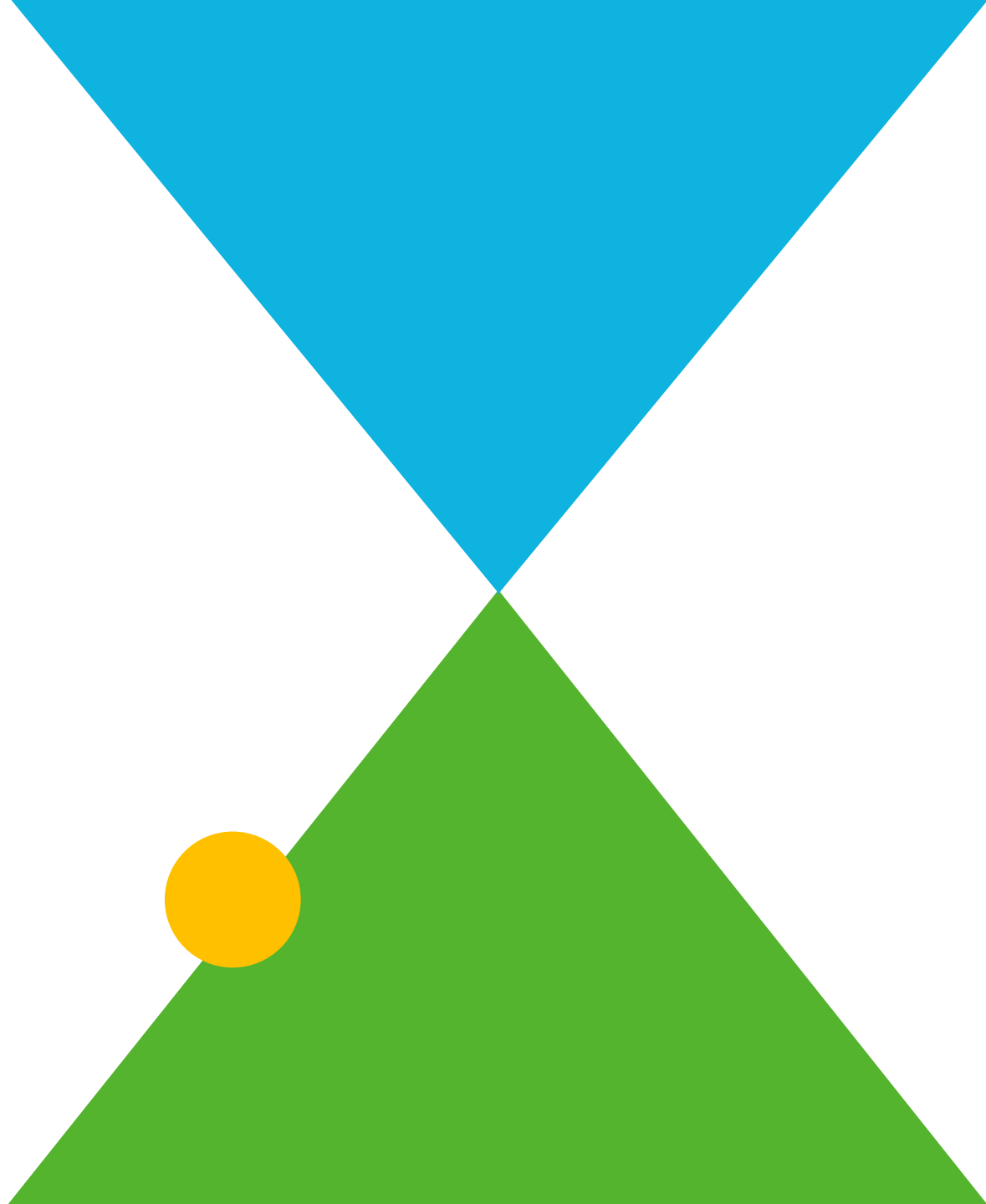
Expenses	2026-27	2027-28
Staffing	3% increase	3% increase
Books & Supplies	3% increase	3% increase
Services & Operating Expenses	3% increase; reduced consultants by \$70K	3% increase

2nd Interim MYP



		2025-26	2026-27	2027-28
		Current Forecast	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	5,548,056	5,804,815	6,116,851
	Federal Revenue	210,749	213,286	213,866
	Other State Revenues	1,351,599	1,333,455	1,188,582
	Local Revenues	495,681	498,372	501,144
	Fundraising and Grants	127,080	128,080	11,080
	Total Revenue	7,733,165	7,978,008	8,031,523
Expenses	Comp and Benefits	5,148,342	5,321,937	5,504,754
	Books and Supplies	370,944	382,072	393,534
	Services and Other Ops	2,439,284	2,365,058	2,429,775
	Depreciation	-	-	-
	Other Outflows	-	-	-
	Total Expenses	7,958,570	8,069,067	8,328,063
	Operating Income	(225,405)	(91,059)	(296,540)
	Beginning Balance (Audited)	1,990,610	1,765,205	1,674,146
	Operating Income	(225,405)	(91,059)	(296,540)
	Ending Fund Balance (incl. Depreciation)	1,765,205	1,674,146	1,377,606
	Ending Fund Balance as % of Expenses	22.18%	20.75%	16.54%

Exhibits



East Bay Innovation Academy
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v1 vs.	Current Forecast Remaining	% Current Forecast Spent
								Current Forecast	Current Forecast		
SUMMARY											
Revenue											
LCFF Entitlement	325,295	632,944	346,712	2,585,490	5,575,854	5,721,786	5,548,056	(173,730)	(27,798)	2,962,566	47%
Federal Revenue	2,500	60,840	7,153	86,736	212,480	218,263	210,749	(7,514)	(1,731)	124,013	41%
Other State Revenues	58,656	255,950	84,148	641,151	1,283,040	1,350,258	1,351,599	1,341	68,559	710,448	47%
Local Revenues	2,810	26,133	632	140,729	488,423	453,317	495,681	42,364	7,257	354,952	28%
Fundraising and Grants	397	2,298	4,258	73,935	174,100	167,080	127,080	(40,000)	(47,020)	53,145	58%
Total Revenue	389,657	978,165	442,903	3,528,040	7,733,897	7,910,704	7,733,164	(177,540)	(732)	4,205,125	46%
Expenses											
Compensation and Benefits	417,188	506,799	421,159	2,858,445	5,217,677	5,215,357	5,148,342	67,016	69,335	2,289,897	56%
Books and Supplies	16,520	31,805	19,871	242,845	333,661	382,244	370,944	11,300	(37,283)	128,099	65%
Services and Other Operating Expenditures	200,044	250,354	196,518	1,536,963	2,174,852	2,272,353	2,439,284	(166,931)	(264,432)	902,321	63%
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization	-	-	1,770	1,965	-	-	-	-	-	(1,965)	-
Total Expenses	633,752	788,958	639,317	4,640,218	7,726,190	7,869,954	7,958,569	(88,615)	(232,380)	3,318,352	58%
Net Income	(244,095)	189,206	(196,414)	(1,112,178)	7,707	40,750	(225,405)	(266,155)	(233,112)	886,773	
Fund Balance											
Beginning Balance (Audited)					1,064,293	1,990,610	1,990,609	(0)	926,317		
Net Income					7,707	40,750	(225,405)	(266,155)	(233,112)		
Ending Fund Balance					1,072,000	2,031,360	1,765,204	(266,155)	693,205		
Fund Balance as a % of Expenses					14%	26%	22%	-4%	8%		

East Bay Innovation Academy
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As of Jan FY2026

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	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v1 vs.	Current Forecast Remaining	% Current Forecast Spent
								Current Forecast	Current Forecast		
KEY ASSUMPTIONS											
Enrollment Summary											
4-6					110	116	115	(1)	5		
7-8					156	154	151	(3)	(5)		
9-12					207	215	206	(9)	(1)		
Total Enrolled					473	485	472	(13)	(1)		
ADA %											
4-6					94.0%	94.0%	94.0%	0.0%	0.0%		
7-8					94.0%	94.0%	94.0%	0.0%	0.0%		
9-12					94.0%	94.0%	94.0%	0.0%	0.0%		
Average ADA %					94.0%	94.0%	94.0%	0.0%	0.0%		
ADA											
4-6					103.40	109.04	108.10	(0.94)	4.70		
7-8					146.64	144.76	141.94	(2.82)	(4.70)		
9-12					194.58	202.10	193.64	(8.46)	(0.94)		
Total ADA					444.62	455.90	443.68	(12.22)	(0.94)		

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REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	325,295	325,295	325,295	1,662,618	3,843,290	3,838,791	3,715,533	(123,258)	(127,757)	2,052,915	45%
8012 Education Protection Account Entitlement	-	-	21,417	42,834	88,924	91,180	88,736	(2,444)	(188)	45,902	48%
8096 Charter Schools in Lieu of Property Taxes	-	307,649	-	880,038	1,643,640	1,791,815	1,743,787	(48,028)	100,147	863,749	50%
SUBTOTAL - LCFF Entitlement	325,295	632,944	346,712	2,585,490	5,575,854	5,721,786	5,548,056	(173,730)	(27,798)	2,962,566	47%
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	65,395	65,395	65,395	-	-	65,395	0%
8220 Child Nutrition Programs	-	44,045	-	44,045	60,022	65,424	55,000	(10,424)	(5,022)	10,955	80%
8291 Title I	-	16,795	-	33,038	65,496	65,652	67,180	1,528	1,684	34,142	49%
8292 Title II	-	-	2,840	2,840	11,567	11,792	11,361	(431)	(206)	8,521	25%
8294 Title IV	2,500	-	2,500	5,000	10,000	10,000	10,000	-	-	5,000	50%
8297 PY Federal - Not Accrued	-	-	1,813	1,813	-	-	1,813	1,813	1,813	-	100%
SUBTOTAL - Federal Revenue	2,500	60,840	7,153	86,736	212,480	218,263	210,749	(7,514)	(1,731)	124,013	41%
Other State Revenue											
8319 Other State Apportionments - Prior Years	1,832	-	(9,977)	11,058	-	13,084	11,058	(2,025)	11,058	-	100%
8381 Special Education - Entitlement (State)	-	79,474	39,737	202,340	441,607	441,607	441,607	-	-	239,267	46%
8382 Special Education Reimbursement (State)	3,272	3,272	3,272	16,724	35,441	37,983	36,965	(1,018)	1,524	20,241	45%
8520 Child Nutrition - State	-	102,772	-	102,772	100,946	110,031	103,043	(6,988)	2,097	272	100%
8545 School Facilities Apportionments	-	-	-	-	267,486	252,346	267,189	14,844	(296)	267,189	0%
8550 Mandated Cost Reimbursements	16,865	-	-	16,865	16,529	16,865	16,865	-	336	0	100%
8560 State Lottery Revenue	-	-	35,684	35,684	126,778	129,518	126,046	(3,472)	(731)	90,363	28%
8590 All Other State Revenue	21,255	55,000	-	176,834	129,988	177,356	177,356	-	47,368	522	100%
8591 Prop 28 Arts & Music in Schools	6,432	6,432	6,432	32,874	64,265	71,468	71,468	0	7,203	38,594	46%
8593 ELOP	9,000	9,000	9,000	46,000	100,000	100,000	100,000	-	-	54,000	46%
SUBTOTAL - Other State Revenue	58,656	255,950	84,148	641,151	1,283,040	1,350,258	1,351,599	1,341	68,559	710,448	47%
Local Revenue											
8660 Interest	2	2	2	15	500	173	173	-	(327)	158	9%
8676 After School Program Revenue	347	578	67	18,463	50,000	50,000	50,000	-	-	31,537	37%
8690 Other Local Revenue	-	3,827	-	96,721	54,000	54,000	96,364	42,364	42,364	(357)	100%
8701 Oakland Measure N	-	17,726	-	17,726	214,798	176,800	176,800	-	(37,998)	159,074	10%
8703 Oakland Measure G1	-	-	-	-	137,125	137,125	137,125	-	-	137,125	0%
8704 Student Activities	2,394	4,000	563	7,607	32,000	35,219	35,219	-	3,219	27,612	22%
8999 Uncategorized Revenue	66	-	-	196	-	-	-	-	-	(196)	
SUBTOTAL - Local Revenue	2,810	26,133	632	140,729	488,423	453,317	495,681	42,364	7,257	354,952	28%
Fundraising and Grants											
8801 Donations - Parents	397	714	2,250	7,842	50,000	50,000	10,000	(40,000)	(40,000)	2,158	78%
8802 Donations - Private	-	1,584	2,008	66,092	124,100	117,080	117,080	-	(7,020)	50,988	56%
SUBTOTAL - Fundraising and Grants	397	2,298	4,258	73,935	174,100	167,080	127,080	(40,000)	(47,020)	53,145	58%
TOTAL REVENUE	389,657	978,165	442,903	3,528,040	7,733,897	7,910,704	7,733,164	(177,540)	(732)	4,205,125	46%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100 Teachers Salaries	174,064	172,818	172,108	1,068,678	2,056,477	1,941,431	1,907,279	34,152	149,198	838,601	56%	
1148 Teacher - Special Ed	24,313	24,318	24,791	132,871	322,635	301,194	301,194	-	21,441	168,324	44%	
1160 Counselor	25,621	25,631	22,427	151,383	262,887	266,391	232,860	33,531	30,028	81,477	65%	
1300 Certificated Supervisor & Administrator Salaries	53,134	53,134	53,134	387,082	591,568	637,610	637,610	-	(46,042)	250,528	61%	
SUBTOTAL - Certificated Salaries	277,132	275,901	272,460	1,740,014	3,233,567	3,146,626	3,078,943	67,683	154,623	1,338,930	57%	
Classified Salaries												
2104 Classified Instructional Aides	10,848	12,265	12,300	63,084	142,763	162,559	187,384	(24,825)	(44,621)	124,301	34%	
2200 Classified Support Salaries	-	-	-	-	-	29,782	21,273	8,509	(21,273)	21,273	0%	
2300 Classified Supervisor & Administrator Salaries	41,364	45,667	39,885	262,031	462,099	351,661	351,661	-	110,438	89,629	75%	
2400 Classified Clerical & Office Salaries	9,355	7,597	8,266	62,993	92,160	103,680	103,680	-	(11,520)	40,687	61%	
2402 Classified Operations	12,135	12,135	12,135	101,892	140,000	267,422	267,422	-	(127,422)	165,530	38%	
2928 Other Classified - Food	1,737	1,179	2,546	12,671	30,219	32,400	32,400	-	(2,181)	19,729	39%	
SUBTOTAL - Classified Salaries	75,439	78,843	75,132	502,671	867,242	947,504	963,820	(16,316)	(96,578)	461,149	52%	
Employee Benefits												
3100 STRS	52,504	52,269	51,612	326,910	569,890	595,234	579,034	16,201	(9,144)	252,123	56%	
3300 OASDI-Medicare-Alternative	9,567	9,815	9,748	63,360	128,721	119,984	121,313	(1,329)	7,409	57,953	52%	
3400 Health & Welfare Benefits	(3,684)	85,122	791	171,735	359,922	346,755	335,781	10,973	24,141	164,047	51%	
3500 Unemployment Insurance	87	44	6,611	8,764	14,448	15,178	15,652	(474)	(1,204)	6,888	56%	
3600 Workers Comp Insurance	5,222	3,886	3,886	38,859	30,756	30,706	40,428	(9,722)	(9,672)	1,569	96%	
3900 Other Employee Benefits	919	919	919	6,133	13,130	13,371	13,371	-	(241)	7,238	46%	
SUBTOTAL - Employee Benefits	64,617	152,055	73,567	615,761	1,116,868	1,121,227	1,105,579	15,649	11,290	489,818	56%	
Books & Supplies												
4200 Books & Other Reference Materials	740	-	-	4,257	5,150	4,319	4,319	-	831	62	99%	
4300 Materials & Supplies	-	-	-	12,441	36,311	40,123	40,123	-	(3,813)	27,682	31%	
4320 Educational Software	85	5,574	5,662	52,426	36,043	54,005	54,005	-	(17,961)	1,578	97%	
4330 Office Supplies	304	901	1,112	11,453	28,840	25,399	22,932	2,467	5,908	11,479	50%	
4410 Classroom Furniture, Equipment & Supplies	-	5,892	-	12,956	10,533	10,533	13,000	(2,467)	(2,467)	44	100%	
4420 Computers: individual items less than \$5k	-	4,939	-	78,109	53,591	75,000	87,329	(12,329)	(33,738)	9,220	89%	
4423 Staff Computers	-	-	-	114	13,390	13,329	1,000	12,329	12,390	886	11%	
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	1,097	4,120	3,635	3,635	-	485	2,538	30%	
4710 Student Food Services	15,391	13,255	13,097	67,391	136,413	148,691	137,391	11,300	(978)	70,000	49%	
4720 Other Food	-	1,244	-	2,601	9,270	7,210	7,210	-	2,060	4,609	36%	
SUBTOTAL - Books and Supplies	16,520	31,805	19,871	242,845	333,661	382,244	370,944	11,300	(37,283)	128,099	65%	
Services & Other Operating Expenses												
5200 Travel & Conferences	-	27	-	3,847	15,450	15,450	15,450	-	-	11,603	25%	
5300 Dues & Memberships	-	-	-	18,814	11,397	20,747	20,747	-	(9,350)	1,933	91%	
5450 Insurance - Other	7,756	7,756	7,756	77,560	94,843	94,843	93,072	1,771	1,771	15,512	83%	
5515 Janitorial, Gardening Services & Supplies	12,787	12,000	12,634	95,601	170,568	177,454	177,454	-	(6,886)	81,853	54%	
5535 Utilities - All Utilities	6,904	2,635	18,234	58,908	98,262	95,035	95,035	-	3,227	36,128	62%	
5605 Equipment Leases	293	293	294	2,402	4,017	4,017	4,017	-	-	1,615	60%	

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								Current Forecast	Current Forecast		
5610 Upper School Rent	37,500	37,500	37,500	300,000	450,000	450,000	450,000	-	-	150,000	67%
5611 Lower School Rent	-	-	-	65,663	157,923	131,325	131,325	-	26,598	65,663	50%
5615 Repairs and Maintenance - Building	178	178	601	2,912	25,750	4,986	4,986	-	20,764	2,073	58%
5803 Accounting Fees	-	-	2,650	10,532	19,515	19,515	19,515	-	-	8,983	54%
5809 Banking Fees	251	184	150	1,087	206	500	1,500	(1,000)	(1,294)	413	72%
5810 Intersession	-	-	-	-	5,150	-	-	-	5,150	-	-
5812 Business Services	31,536	15,125	15,125	107,161	180,250	181,500	181,500	-	(1,250)	74,339	59%
5815 Consultants - Instructional	8,025	48,000	2,500	167,475	56,268	99,573	201,475	(101,902)	(145,208)	34,000	83%
5820 Consultants - Non Instructional	-	19,011	13,000	45,259	35,000	45,000	55,000	(10,000)	(20,000)	9,741	82%
5824 District Oversight Fees	-	36,838	-	36,838	57,431	58,934	57,145	1,789	286	20,307	64%
5830 Field Trips Expenses	-	2,992	843	3,864	15,450	15,450	15,450	-	-	11,586	25%
5833 Fines and Penalties	-	-	20	827	-	-	1,000	(1,000)	(1,000)	173	83%
5834 Afterschool Program	16,063	10,000	10,000	100,435	134,827	146,930	146,930	-	(12,103)	46,495	68%
5836 Fingerprinting	-	-	-	402	515	515	515	-	-	113	78%
5839 Fundraising Expenses	49	45	448	3,874	2,900	3,026	3,874	(847)	(973)	-	100%
5845 Legal Fees	3,378	8,958	1,146	17,856	84,405	75,000	75,000	-	9,405	57,144	24%
5851 Marketing and Student Recruiting	2,373	-	2,373	16,145	12,953	24,849	24,849	-	(11,896)	8,704	65%
5857 Payroll Fees	1,991	528	982	6,256	7,501	7,501	7,501	-	-	1,245	83%
5861 Prior Yr Exp (not accrued)	3,675	10,373	0	15,641	-	1,592	16,111	(14,519)	(16,111)	470	97%
5863 Professional Development	421	550	-	4,570	15,450	18,025	18,025	-	(2,575)	13,455	25%
5864 Credentialing Support	703	961	2,302	7,014	7,725	20,000	20,000	-	(12,275)	12,986	35%
5865 Contracted Education Services - Student	-	-	29,867	30,029	47,645	47,645	40,308	7,337	7,337	10,279	74%
5866 Service 17	19,168	4,328	10,337	52,804	109,639	108,358	102,058	6,300	7,581	49,254	52%
5869 Special Education Contract Instructors	1,037	824	641	5,673	5,253	8,689	58,689	(50,000)	(53,436)	53,016	10%
5872 SELPA Fees	-	3,124	1,562	7,350	4,120	2,933	8,000	(5,067)	(3,880)	650	92%
5874 Sports	-	-	-	-	17,314	20,151	20,151	-	(2,837)	20,151	0%
5875 Staff Recruiting	500	500	500	3,625	9,991	19,261	19,261	-	(9,270)	15,636	19%
5877 Student Activities	3,910	3,616	849	16,879	30,295	33,120	33,120	-	(2,825)	16,241	51%
5878 Student Assessment	229	112	-	17,828	25,592	19,982	19,446	536	6,146	1,619	92%
5880 Student Health Services	-	-	-	2,250	13,596	13,596	13,596	-	-	11,346	17%
5881 Student Information System	1,286	7,017	7,266	45,676	52,441	51,468	51,289	179	1,152	5,613	89%
5884 Substitutes	28,701	15,289	12,837	103,469	92,700	138,375	138,375	-	(45,675)	34,906	75%
5887 Technology Services	9,000	720	-	61,217	64,757	65,121	64,631	491	126	3,414	95%
5900 Communications	2,276	741	3,886	17,810	35,692	30,884	30,884	-	4,808	13,074	58%
5915 Postage and Delivery	55	128	218	1,412	2,060	1,000	2,000	(1,000)	60	588	71%
SUBTOTAL - Services & Other Operating Exp.	200,044	250,354	196,518	1,536,963	2,174,852	2,272,353	2,439,284	(166,931)	(264,432)	902,321	63%
Capital Outlay & Depreciation											
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization											
7999 Uncategorized Expense	-	-	1,770	1,965	-	-	-	-	-	(1,965)	
SUBTOTAL - Other Outflows & Amortization	-	-	1,770	1,965	-	-	-	-	-	(1,965)	
TOTAL EXPENSES	633,752	788,958	639,317	4,640,218	7,726,190	7,869,954	7,958,569	(88,615)	(232,380)	3,318,352	58%

East Bay Innovation Academy
Monthly Cash Forecast
As of Jan FY2026

	2025-26													Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	
Beginning Cash	1,087,290	1,315,409	1,572,365	1,076,528	1,256,580	927,530	1,096,391	934,606	859,829	1,106,890	1,145,022	1,262,937		
REVENUE														
LCFF Entitlement	-	483,748	202,136	594,654	325,295	632,944	346,712	421,685	623,041	515,189	490,379	490,379	5,548,056	421,893
Federal Revenue	-	-	-	16,243	2,500	60,840	7,153	(19,257)	5,651	38,349	27,786	5,651	210,749	65,833
Other State Revenue	89	44,702	32,467	165,140	58,656	255,950	84,148	163,373	140,510	68,336	98,870	303,317	1,351,599	(63,958)
Other Local Revenue	83,543	78	22,842	4,691	2,810	26,133	632	(27,169)	131,221	21,481	107,487	139,659	495,681	(17,726)
Fundraising & Grants	11,356	54,136	632	857	397	2,298	4,258	2,773	2,773	2,773	2,773	2,773	127,080	39,280
TOTAL REVENUE	94,989	582,664	258,077	781,585	389,657	978,165	442,903	541,405	903,197	646,127	727,295	941,780	7,733,164	445,321
EXPENSES														
Certificated Salaries	68,245	281,667	283,161	281,447	277,132	275,901	272,460	245,124	245,730	245,124	245,124	357,827	3,078,943	-
Classified Salaries	49,072	64,953	79,687	79,545	75,439	78,843	75,132	91,690	91,690	91,690	91,690	91,690	963,820	2,700
Employee Benefits	63,405	125,985	68,049	68,083	64,617	152,055	73,567	104,048	101,165	96,469	96,469	91,424	1,105,579	244
Books & Supplies	102,390	19,291	25,497	27,471	16,520	31,805	19,871	51,114	18,725	19,414	20,799	18,047	370,944	-
Services & Other Operating Expenses	160,322	204,013	299,221	226,491	200,044	250,354	196,518	170,730	198,826	155,299	155,299	210,553	2,439,284	11,614
Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	195	-	-	-	1,770	(1,965)	-	-	-	-	-	-
TOTAL EXPENSES	443,433	695,908	755,810	683,038	633,752	788,958	639,317	660,742	656,135	607,995	609,380	769,541	7,958,569	14,558
Operating Cash Inflow (Outflow)	(348,444)	(113,244)	(497,733)	98,547	(244,095)	189,206	(196,414)	(119,337)	247,061	38,132	117,915	172,239	(225,405)	430,763
Accounts Receivable	505,241	310,428	12,249	25,667	-	38,065	-	91,389	-	-	-	-	-	-
Other Current Assets	158,956	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(8,897)	48,508	(25,448)	38,287	(99,037)	(17,676)	24,688	(9,592)	-	-	-	-	-	-
Other Current Liabilities	(40,750)	(2,332)	1,956	6,182	1,435	4,831	347	(13,237)	-	-	-	-	-	-
Summer Holdback	(94,985)	13,596	13,139	11,369	12,646	9,436	9,594	-	-	-	-	-	-	-
Deferred Revenue	57,000	-	-	-	-	(55,000)	-	(24,000)	-	-	-	-	-	-
Ending Cash	1,315,409	1,572,365	1,076,528	1,256,580	927,530	1,096,391	934,606	859,829	1,106,890	1,145,022	1,262,937	1,435,176		

East Bay Innovation Academy

Balance Sheet

As of Jan FY2026

	Jun FY25	Jan FY26	Projected Jun FY26
ASSETS			
Cash Balance	1,087,290	934,606	1,435,176
Accounts Receivable	983,039	91,386	445,318
Other Current Assets	168,506	9,550	9,550
ROU Assets	6,710	6,710	6,710
TOTAL ASSETS	2,245,545	1,042,252	1,896,754
LIABILITIES & EQUITY			
Accounts Payable	49,165	9,592	14,558
Other Current Liabilities	85,179	56,847	43,610
Summer Holdback	91,878	66,672	66,672
Deferred Revenue	22,000	24,000	-
ROU Long-Term Liabilities	6,710	6,710	6,710
Beginning Net Assets	1,938,210	1,990,609	1,990,609
Net Income (Loss) to Date	52,403	(1,112,178)	(225,405)
TOTAL LIABILITIES & EQUITY	2,245,545	1,042,252	1,896,754

East Bay Innovation Academy
Multi-year Projection
As of Jan FY2026

	Year 1	Year 2	Year 3
	2025-26	2026-27	2027-28
SUMMARY			
Revenue			
LCFF Entitlement	5,548,056	5,804,815	6,116,851
Federal Revenue	210,749	213,286	213,866
Other State Revenues	1,351,599	1,333,455	1,188,582
Local Revenues	495,681	498,372	501,144
Fundraising and Grants	127,080	128,080	11,080
Total Revenue	7,733,164	7,978,008	8,031,524
Expenses			
Compensation and Benefits	5,148,342	5,321,937	5,504,754
Books and Supplies	370,944	382,072	393,534
Services and Other Operating Expenditures	2,439,284	2,365,058	2,429,775
Depreciation	-	-	-
Other Outflows & Amortization	-	-	-
Total Expenses	7,958,569	8,069,067	8,328,064
Net Income	(225,405)	(91,059)	(296,540)
Fund Balance			
Beginning Balance (Unaudited)	1,990,609	1,765,204	1,674,145
Audit Adjustment			
Beginning Balance (Audited)	1,990,609	1,765,204	1,674,145
Net Income	(225,405)	(91,059)	(296,540)
Ending Fund Balance	1,765,204	1,674,145	1,377,605
Total Revenue Per ADA	17,430	17,499	17,088
Total Expenses Per ADA	17,938	17,699	17,719
Net Income Per ADA	(508)	(200)	(631)
Fund Balance as a % of Expenses	22%	21%	17%

East Bay Innovation Academy
Multi-year Projection
As of Jan FY2026

	Year 1	Year 2	Year 3
	2025-26	2026-27	2027-28
Key Assumptions			
Enrollment Breakdown			
6	115	114	110
7	63	110	105
8	88	64	100
9	44	50	50
10	45	50	48
11	55	42	48
12	62	55	39
Total Enrolled	472	485	500
ADA %			
4-6	94.0%	94.0%	94.0%
7-8	94.0%	94.0%	94.0%
9-12	94.0%	94.0%	94.0%
Average ADA %	94.0%	94.0%	94.0%
ADA			
4-6	108	107	103
7-8	142	164	193
9-12	194	185	174
Total ADA	444	456	470

East Bay Innovation Academy
Multi-year Projection
As of Jan FY2026

	Year 1	Year 2	Year 3
	2025-26	2026-27	2027-28
REVENUE			
LCFF Entitlement			
8011 Charter Schools General Purpose Entitlement - State Aid	3,715,533	3,921,820	4,175,619
8012 Education Protection Account Entitlement	88,736	91,180	94,000
8096 Charter Schools in Lieu of Property Taxes	1,743,787	1,791,815	1,847,232
SUBTOTAL - LCFF Entitlement	5,548,056	5,804,815	6,116,851
Federal Revenue			
8181 Special Education - Entitlement	65,395	69,745	70,325
8220 Child Nutrition Programs	55,000	55,000	55,000
8291 Title I	67,180	67,180	67,180
8292 Title II	11,361	11,361	11,361
8294 Title IV	10,000	10,000	10,000
8297 PY Federal - Not Accrued	1,813	-	-
SUBTOTAL - Federal Revenue	210,749	213,286	213,866
Other State Revenue			
8319 Other State Apportionments - Prior Years	11,058	-	-
8381 Special Education - Entitlement (State)	441,607	418,302	431,239
8382 Special Education Reimbursement (State)	36,965	38,897	40,100
8520 Child Nutrition - State	103,043	106,135	109,319
8545 School Facilities Apportionments	267,189	273,932	282,315
8550 Mandated Cost Reimbursements	16,865	16,796	17,237
8560 State Lottery Revenue	126,046	129,518	133,524
8590 All Other State Revenue	177,356	175,606	-
8591 Prop 28 Arts & Music in Schools	71,468	74,268	74,849
8593 ELOP	100,000	100,000	100,000
SUBTOTAL - Other State Revenue	1,351,599	1,333,455	1,188,582
Local Revenue			
8660 Interest	173	173	173
8676 After School Program Revenue	50,000	50,000	50,000
8690 Other Local Revenue	96,364	96,364	96,364
8701 Oakland Measure N	176,800	176,800	176,800
8703 Oakland Measure G1	137,125	139,817	142,589
8704 Student Activities	35,219	35,219	35,219
SUBTOTAL - Local Revenue	495,681	498,372	501,144
Fundraising and Grants			
8801 Donations - Parents	10,000	10,000	10,000
8802 Donations - Private	117,080	118,080	1,080
SUBTOTAL - Fundraising and Grants	127,080	128,080	11,080
TOTAL REVENUE	7,733,164	7,978,008	8,031,524

East Bay Innovation Academy
Multi-year Projection
As of Jan FY2026

		Year 1	Year 2	Year 3
		2025-26	2026-27	2027-28
EXPENSES				
Compensation & Benefits				
Certificated Salaries				
1100	Teachers Salaries	1,907,279	1,922,173	1,979,613
1148	Teacher - Special Ed	301,194	326,259	335,972
1160	Counselor	232,860	211,064	217,396
1300	Certificated Supervisor & Administrator Salaries	637,610	656,739	676,441
SUBTOTAL - Certificated Salaries		3,078,943	3,116,235	3,209,422
Classified Salaries				
2104	Classified Instructional Aides	187,384	229,072	235,870
2200	Classified Support Salaries	21,273	48,204	49,650
2300	Classified Supervisor & Administrator Salaries	351,661	362,136	372,925
2400	Classified Clerical & Office Salaries	103,680	106,790	109,994
2402	Classified Operations	267,422	275,444	283,708
2928	Other Classified - Food	32,400	33,372	34,373
SUBTOTAL - Classified Salaries		963,820	1,055,019	1,086,520
Employee Benefits				
3100	STRS	579,034	585,885	603,404
3300	OASDI-Medicare-Alternative	121,313	128,918	132,770
3400	Health & Welfare Benefits	335,781	365,611	400,710
3500	Unemployment Insurance	15,652	14,784	14,784
3600	Workers Comp Insurance	40,428	41,713	42,959
3900	Other Employee Benefits	13,371	13,772	14,185
SUBTOTAL - Employee Benefits		1,105,579	1,150,683	1,208,813
Books & Supplies				
4200	Books & Other Reference Materials	4,319	4,448	4,582
4300	Materials & Supplies	40,123	41,327	42,567
4320	Educational Software	54,005	55,625	57,294
4330	Office Supplies	22,932	23,620	24,329
4410	Classroom Furniture, Equipment & Supplies	13,000	13,390	13,792
4420	Computers: individual items less than \$5k	87,329	89,949	92,647
4423	Staff Computers	1,000	1,030	1,061
4430	Non Classroom Related Furniture, Equipment & Supplies	3,635	3,744	3,856
4710	Student Food Services	137,391	141,513	145,758
4720	Other Food	7,210	7,426	7,649
SUBTOTAL - Books and Supplies		370,944	382,072	393,534
Services & Other Operating Expenses				
5200	Travel & Conferences	15,450	15,914	16,391
5300	Dues & Memberships	20,747	21,370	22,011
5450	Insurance - Other	93,072	95,864	98,740
5515	Janitorial, Gardening Services & Supplies	177,454	182,778	188,261
5535	Utilities - All Utilities	95,035	97,886	100,823

East Bay Innovation Academy
Multi-year Projection
As of Jan FY2026

	Year 1	Year 2	Year 3
	2025-26	2026-27	2027-28
5605 Equipment Leases	4,017	4,138	4,262
5610 Upper School Rent	450,000	463,500	477,405
5611 Lower School Rent	131,325	135,265	139,323
5615 Repairs and Maintenance - Building	4,986	5,135	5,289
5803 Accounting Fees	19,515	20,565	21,182
5809 Banking Fees	1,500	1,545	1,591
5812 Business Services	181,500	186,945	192,553
5815 Consultants - Instructional	201,475	131,566	125,213
5820 Consultants - Non Instructional	55,000	56,650	58,350
5824 District Oversight Fees	57,145	61,583	66,840
5830 Field Trips Expenses	15,450	15,914	16,391
5833 Fines and Penalties	1,000	-	-
5834 Afterschool Program	146,930	151,337	155,878
5836 Fingerprinting	515	530	546
5839 Fundraising Expenses	3,874	3,990	4,109
5845 Legal Fees	75,000	77,250	79,568
5851 Marketing and Student Recruiting	24,849	28,805	29,669
5857 Payroll Fees	7,501	7,726	7,958
5861 Prior Yr Exp (not accrued)	16,111	-	-
5863 Professional Development	18,025	18,566	19,123
5864 Credentialing Support	20,000	20,600	21,218
5865 Contracted Education Services - Student	40,308	-	-
5866 Service 17	102,058	100,000	103,000
5869 Special Education Contract Instructors	58,689	60,450	62,263
5872 SELPA Fees	8,000	8,240	8,487
5874 Sports	20,151	20,756	21,378
5875 Staff Recruiting	19,261	19,839	20,434
5877 Student Activities	33,120	34,114	35,138
5878 Student Assessment	19,446	20,581	21,855
5880 Student Health Services	13,596	14,004	14,424
5881 Student Information System	51,289	52,827	54,412
5884 Substitutes	138,375	128,386	132,238
5887 Technology Services	64,631	66,570	68,567
5900 Communications	30,884	31,810	32,765
5915 Postage and Delivery	2,000	2,060	2,122
SUBTOTAL - Services & Other Operating Exp.	2,439,284	2,365,058	2,429,775
Depreciation Expense			
SUBTOTAL - Depreciation Expense	-	-	-
Other Outflows & Amortization			
SUBTOTAL - Other Outflows & Amortization	-	-	-
TOTAL EXPENSES	7,958,569	8,069,067	8,328,064