

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

Charter School Name: East Bay Innovation Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0129932  
 Charter Approving Entity: Oakland Unified School Distric  
 County: Alameda  
 Charter #: 1620  
 Fiscal Year: 2017/18

To the entity that approved the charter school:  
 (  x ) 2017/18 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)  
 Print Name: Devin Krugman Title: Head of School

To the County Superintendent of Schools:  
 (  x ) 2017/18 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)  
 Print Name: Minh Co Title: Accounting Manager

For additional information on the First 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>COO/CFO</u> Title</p> <p><u>510-577-9557</u> Phone</p> <p><u>michelle.cho@eastbayia.org</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  
First Interim Report - Detail**

Charter School Name: East Bay Innovation Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129932 \_\_\_\_\_  
Charter Approving Entity: Oakland Unified School District \_\_\_\_\_  
County: Alameda \_\_\_\_\_  
Charter #: 1620 \_\_\_\_\_  
Fiscal Year: 2017/18 \_\_\_\_\_

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
1. LCFF Sources										
State Aid - Current Year	8011	2,692,503.49	-	2,692,503.49	\$567,948.00	-	567,948.00	2,669,168.64	-	2,669,168.64
Education Protection Account State Aid - Current Year	8012	95,112.00	-	95,112.00	\$20,326.00	-	20,326.00	94,316.00	-	94,316.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,088,475.99	-	1,088,475.99	\$277,528.00	-	277,528.00	1,076,617.14	-	1,076,617.14
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		3,876,091.49	-	3,876,091.49	865,802.00	-	865,802.00	3,840,101.78	-	3,840,101.78
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	-	17,400.00	17,400.00	-	\$8,217.00	8,217.00	-	32,865.00	32,865.00
Special Education - Federal	8181, 8182	-	322,375.00	322,375.00	-	-	-	-	250,422.88	250,422.88
Child Nutrition - Federal	8220	-	16,232.40	16,232.40	-	\$2,226.94	2,226.94	-	16,232.00	16,232.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	-	-
Total, Federal Revenues		-	356,007.40	356,007.40	-	10,443.94	10,443.94	-	299,519.88	299,519.88
3. Other State Revenues										
Special Education - State	StateRevSE	-	310,155.84	310,155.84	-	\$55,578.00	55,578.00	-	313,672.12	313,672.12
All Other State Revenues	StateRevAO	97,099.66	2,029.05	99,128.71	\$191.32	\$151.93	343.25	287,179.86	2,000.70	289,180.56
Total, Other State Revenues		97,099.66	312,184.89	409,284.55	191.32	55,729.93	55,921.25	287,179.86	315,672.82	602,852.68
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	644,784.03	-	644,784.03	\$104,731.99	-	104,731.99	779,397.91	-	779,397.91
Total, Local Revenues		644,784.03	-	644,784.03	104,731.99	-	104,731.99	779,397.91	-	779,397.91
<b>5. TOTAL REVENUES</b>		<b>4,617,975.18</b>	<b>668,192.29</b>	<b>5,286,167.47</b>	<b>970,725.31</b>	<b>66,173.87</b>	<b>1,036,899.18</b>	<b>4,906,679.55</b>	<b>615,192.70</b>	<b>5,521,872.25</b>
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,558,246.29	202,930.00	1,761,176.29	\$420,548.59	\$68,390.11	488,938.70	1,583,274.24	161,370.24	1,744,644.48
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	386,363.30	35,844.00	422,207.30	\$124,048.33	\$18,607.76	142,656.09	353,082.50	76,324.50	429,407.00
Other Certificated Salaries	1900	80,000.00	-	80,000.00	-	-	-	-	-	-
Total, Certificated Salaries		2,024,609.59	238,774.00	2,263,383.59	544,596.92	86,997.87	631,594.79	1,936,356.74	237,694.74	2,174,051.48
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	78,874.33	122,631.00	201,505.33	\$18,794.34	\$39,477.97	58,272.31	59,186.33	132,352.00	191,538.33
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	128,750.00	-	128,750.00	\$45,019.98	-	45,019.98	185,533.33	-	185,533.33
Clerical and Office Salaries	2400	191,950.00	-	191,950.00	\$58,677.74	-	58,677.74	182,930.00	-	182,930.00
Other Non-certificated Salaries	2900	44,510.00	-	44,510.00	\$20,347.01	-	20,347.01	45,140.00	28,980.00	74,120.00
Total, Non-certificated Salaries		444,084.33	122,631.00	566,715.33	142,839.07	39,477.97	182,317.04	472,789.67	161,332.00	634,121.67
3. Employee Benefits										
STRS	3101-3102	259,113.43	37,932.97	297,046.40	\$73,139.57	\$11,540.83	84,680.40	259,766.88	43,025.17	302,792.05
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	77,854.03	11,397.46	89,251.48	\$23,405.44	\$3,843.99	27,249.43	73,000.40	12,091.05	85,091.45
Health and Welfare Benefits	3401-3402	177,619.34	26,002.62	203,621.97	\$78,811.00	\$14,519.48	93,330.48	194,607.22	32,232.78	226,840.00
Unemployment Insurance	3501-3502	20,892.45	3,058.55	23,951.00	\$6,294.73	\$965.00	7,259.73	17,923.71	2,968.70	20,892.41
Workers' Compensation Insurance	3601-3602	29,624.33	4,336.86	33,961.19	\$6,351.07	\$1,166.86	7,517.93	28,909.76	4,788.32	33,698.08
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		665,103.57	82,728.46	747,832.03	188,001.81	32,036.16	220,037.97	574,207.96	95,106.02	669,313.98
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	13,797.54	-	13,797.54	\$3,499.15	-	3,499.15	11,604.76	-	11,604.76
Books and Other Reference Materials	4200	2,191.29	-	2,191.29	-	-	-	2,337.37	-	2,337.37
Materials and Supplies	4300	75,926.52	-	75,926.52	\$51,417.05	-	51,417.05	85,903.89	-	85,903.89
Noncapitalized Equipment	4400	87,036.33	-	87,036.33	\$72,998.80	-	72,998.80	102,225.95	-	102,225.95
Food	4700	22,319.55	18,261.45	40,581.00	\$557.38	\$3,630.61	4,187.99	22,781.30	18,232.70	41,014.00
Total, Books and Supplies		201,271.23	18,261.45	219,532.68	128,472.38	3,630.61	132,102.99	224,853.28	18,232.70	243,085.98
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	2,282.59	-	2,282.59	\$333.21	\$85.60	418.81	2,434.77	-	2,434.77
Dues and Memberships	5300	6,172.02	-	6,172.02	\$2,071.66	-	2,071.66	6,172.02	-	6,172.02
Insurance	5400	33,091.61	-	33,091.61	\$13,448.99	-	13,448.99	32,629.25	-	32,629.25
Operations and Housekeeping Services	5500	253,409.00	-	253,409.00	\$41,437.93	-	41,437.93	218,793.00	-	218,793.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	221,057.89	-	221,057.89	\$70,760.04	\$50,368.50	121,128.54	319,794.43	-	319,794.43
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	505,768.68	512,818.82	1,018,587.49	\$181,126.79	\$68,626.77	249,753.56	515,214.90	677,519.60	1,192,734.50
Communications	5900	20,012.40	-	20,012.40	\$12,893.02	-	12,893.02	27,890.00	-	27,890.00
Total, Services and Other Operating Expenditures		1,041,794.19	512,818.82	1,554,613.01	322,071.64	119,080.87	441,152.51	1,122,928.37	677,519.60	1,800,447.97

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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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		4,276,862.91	975,213.73	5,252,076.64	1,325,981.82	281,223.48	1,607,205.30	4,331,136.02	1,189,885.06	5,521,021.08
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		341,112.27	(307,021.44)	34,090.82	(355,256.51)	(215,049.61)	(570,306.12)	575,543.53	(574,692.36)	851.17
<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	(307,021.44)	307,021.44	-			-	(574,692.36)	574,692.36	-
4. TOTAL OTHER FINANCING SOURCES / USES		(307,021.44)	307,021.44	-	-	-	-	(574,692.36)	574,692.36	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		34,090.83	(0.00)	34,090.82	(355,256.51)	(215,049.61)	(570,306.12)	851.17	(0.00)	851.17
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	497,956.43		497,956.43	497,956.43		497,956.43	497,956.43		497,956.43
b. Adjustments to Beginning Balance	9793, 9795			-			-	(33,444.83)		(33,444.83)
c. Adjusted Beginning Balance		497,956.43	-	497,956.43	497,956.43	-	497,956.43	464,511.60	-	464,511.60
2. Ending Fund Balance, June 30 (E + F.1.c.)		532,047.26	(0.00)	532,047.25	142,699.92	(215,049.61)	(72,349.69)	465,362.77	(0.00)	465,362.77
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	157,562.30		157,562.30			-	165,630.63		165,630.63
Unassigned/Unappropriated Amount	9790	374,484.96	(0.00)	374,484.96	142,699.92	(215,049.61)	(72,349.69)	299,732.14	(0.00)	299,732.14

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(continued)  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2017/18

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	2,692,503.49	567,948.00	2,669,168.64	(23,334.85)	-0.87%
Education Protection Account State Aid - Current Year	8012	95,112.00	20,326.00	94,316.00	(796.00)	-0.84%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,088,475.99	277,528.00	1,076,617.14	(11,858.85)	-1.09%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,876,091.49	865,802.00	3,840,101.78	(35,989.71)	-0.93%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I-V)	8290	17,400.00	8,217.00	32,865.00	15,465.00	88.88%
Special Education - Federal	8181, 8182	322,375.00	-	250,422.88	(71,952.12)	-22.32%
Child Nutrition - Federal	8220	16,232.40	2,226.94	16,232.00	(0.40)	0.00%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		356,007.40	10,443.94	299,519.88	(56,487.52)	-15.87%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	310,155.84	55,578.00	313,672.12	3,516.28	1.13%
All Other State Revenues	StateRevAO	99,128.71	343.25	289,180.56	190,051.85	191.72%
Total, Other State Revenues		409,284.55	55,921.25	602,852.68	193,568.13	47.29%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	644,784.03	104,731.99	779,397.91	134,613.88	20.88%
Total, Local Revenues		644,784.03	104,731.99	779,397.91	134,613.88	20.88%
<b>5. TOTAL REVENUES</b>						
		5,286,167.47	1,036,899.18	5,521,872.25	235,704.78	4.46%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,761,176.29	488,938.70	1,744,644.48	(16,531.81)	-0.94%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	422,207.30	142,656.09	429,407.00	7,199.70	1.71%
Other Certificated Salaries	1900	80,000.00	-	-	(80,000.00)	(100%)
Total, Certificated Salaries		2,263,383.59	631,594.79	2,174,051.48	(89,332.11)	-3.95%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	201,505.33	58,272.31	191,538.33	(9,967.00)	-4.95%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	128,750.00	45,019.98	185,533.33	56,783.33	44.10%
Clerical and Office Salaries	2400	191,950.00	58,677.74	182,930.00	(9,020.00)	-4.70%
Other Non-certificated Salaries	2900	44,510.00	20,347.01	74,120.00	29,610.00	66.52%
Total, Non-certificated Salaries		566,715.33	182,317.04	634,121.67	67,406.33	11.89%
<b>3. Employee Benefits</b>						
STRS	3101-3102	297,046.40	84,680.40	302,792.05	5,745.65	1.93%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	89,251.48	27,249.43	85,091.45	(4,160.04)	-4.66%
Health and Welfare Benefits	3401-3402	203,621.97	93,330.48	226,840.00	23,218.03	11.40%
Unemployment Insurance	3501-3502	23,951.00	7,259.73	20,892.41	(3,058.59)	-12.77%
Workers' Compensation Insurance	3601-3602	33,961.19	7,517.93	33,698.08	(263.11)	-0.77%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		647,832.03	220,037.97	669,313.98	21,481.95	3.32%

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Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	13,797.54	3,499.15	11,604.76	(2,192.78)	-15.89%
Books and Other Reference Materials	4200	2,191.29	-	2,337.37	146.09	6.67%
Materials and Supplies	4300	75,926.52	51,417.05	85,903.89	9,977.37	13.14%
Noncapitalized Equipment	4400	87,036.33	72,998.80	102,225.95	15,189.62	17.45%
Food	4700	40,581.00	4,187.99	41,014.00	433.00	1.07%
Total, Books and Supplies		219,532.68	132,102.99	243,085.98	23,553.30	10.73%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	2,282.59	418.81	2,434.77	152.17	6.67%
Dues and Memberships	5300	6,172.02	2,071.66	6,172.02	-	0.00%
Insurance	5400	33,091.61	13,448.99	32,629.25	(462.36)	-1.40%
Operations and Housekeeping Services	5500	253,409.00	41,437.93	218,793.00	(34,616.00)	-13.66%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	221,057.89	121,128.54	319,794.43	98,736.54	44.67%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,018,587.49	249,753.56	1,192,734.50	174,147.01	17.10%
Communications	5900	20,012.40	12,893.02	27,890.00	7,877.60	39.36%
Total, Services and Other Operating Expenditures		1,554,613.01	441,152.51	1,800,447.97	245,834.96	15.81%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		5,252,076.64	1,607,205.30	5,521,021.08	268,944.44	5.12%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		34,090.82	(570,306.12)	851.17	(33,239.65)	-97.50%

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

Charter School Name: East Bay Innovation Academy  
(continued)  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2017/18

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		34,090.82	(570,306.12)	851.17	(33,239.65)	-97.50%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	497,956.43	497,956.43	497,956.43	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	(33,444.83)	(33,444.83)	New
c. Adjusted Beginning Fund Balance		497,956.43	497,956.43	464,511.60		
2. Ending Fund Balance, June 30 (E + F.1.c.)		532,047.25	(72,349.69)	465,362.77		
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	157,562.30	-	165,630.63	8,068.33	5.12%
Unassigned/Unappropriated Amount	9790	374,484.96	(72,349.69)	299,732.14	(74,752.81)	-19.96%

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

Charter School Name: East Bay Innovation Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2017/18

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 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	2,669,168.64	0.00	2,669,168.64	3,371,202.28	4,245,680.37
Education Protection Account State Aid - Current Year	8012	94,316.00	0.00	94,316.00	111,440.00	132,600.00
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	1,076,617.14	0.00	1,076,617.14	1,272,087.60	1,513,629.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		3,840,101.78	0.00	3,840,101.78	4,754,729.88	5,891,909.37
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	32,865.00	32,865.00	20,400.00	24,867.00
Special Education - Federal	8181, 8182	0.00	250,422.88	250,422.88	270,051.06	288,217.74
Child Nutrition - Federal	8220	0.00	16,232.00	16,232.00	16,726.50	19,986.75
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	299,519.88	299,519.88	307,177.56	333,071.49
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	313,672.12	313,672.12	357,680.80	412,062.00
All Other State Revenues	StateRevAO	287,179.86	2,000.70	289,180.56	249,797.00	276,639.42
Total, Other State Revenues		287,179.86	315,672.82	602,852.68	607,477.80	688,701.42
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	779,397.91	0.00	779,397.91	736,623.33	674,609.35
Total, Local Revenues		779,397.91	0.00	779,397.91	736,623.33	674,609.35
5. TOTAL REVENUES						
		4,906,679.55	615,192.70	5,521,872.25	6,406,008.57	7,588,291.63
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,583,274.24	161,370.24	1,744,644.48	2,259,205.42	2,684,492.28
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	353,082.50	76,324.50	429,407.00	523,101.98	537,943.67
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		1,936,356.74	237,694.74	2,174,051.48	2,782,307.40	3,222,435.94
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	59,186.33	132,352.00	191,538.33	224,135.89	242,876.64
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	185,533.33	0.00	185,533.33	215,250.00	221,912.50
Clerical and Office Salaries	2400	182,930.00	0.00	182,930.00	187,357.90	210,147.56
Other Non-certificated Salaries	2900	45,140.00	28,980.00	74,120.00	55,959.20	57,637.98
Total, Non-certificated Salaries		472,789.67	161,332.00	634,121.67	682,702.99	732,574.67

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

Charter School Name: East Bay Innovation Academy  
(continued) \_\_\_\_\_  
CDS #: 01-61259-0129932  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 1620  
Fiscal Year: 2017/18

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	259,766.88	43,025.17	302,792.05	448,734.01	581,334.09
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	73,000.40	12,091.05	85,091.45	94,599.51	104,211.80
Health and Welfare Benefits	3401-3402	194,607.22	32,232.78	226,840.00	278,162.55	350,361.19
Unemployment Insurance	3501-3502	17,923.71	2,968.70	20,892.41	25,886.00	27,391.00
Workers' Compensation Insurance	3601-3602	28,909.76	4,788.32	33,698.08	41,580.12	47,460.13
OPEB, Allocated	3701-3702	0.00	0.00	0.00	-	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	-	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	-	0.00
Total, Employee Benefits		574,207.96	95,106.02	669,313.98	888,962.19	1,110,758.20
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	11,604.76	0.00	11,604.76	11,800.00	14,382.00
Books and Other Reference Materials	4200	2,337.37	0.00	2,337.37	2,880.81	3,445.06
Materials and Supplies	4300	85,903.89	0.00	85,903.89	103,142.00	124,676.64
Noncapitalized Equipment	4400	102,225.95	0.00	102,225.95	114,094.52	124,670.06
Food	4700	22,781.30	18,232.70	41,014.00	48,810.00	58,145.40
Total, Books and Supplies		224,853.28	18,232.70	243,085.98	280,727.34	325,319.15
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	2,434.77	0.00	2,434.77	3,000.85	3,588.60
Dues and Memberships	5300	6,172.02	0.00	6,172.02	6,295.46	6,421.37
Insurance	5400	32,629.25	0.00	32,629.25	38,970.16	47,497.35
Operations and Housekeeping Services	5500	218,793.00	0.00	218,793.00	233,368.86	268,036.24
Rentals, Leases, Repairs, and Noncap. Improvements	5600	319,794.43	0.00	319,794.43	335,175.27	339,224.38
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	515,214.90	677,519.60	1,192,734.50	1,120,884.28	1,183,513.72
Communications	5900	27,890.00	0.00	27,890.00	20,287.80	20,693.56
Total, Services and Other Operating Expenditures		1,122,928.37	677,519.60	1,800,447.97	1,757,982.68	1,868,975.22
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		4,331,136.02	1,189,885.06	5,521,021.08	6,392,682.60	7,260,063.19
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		575,543.53	(574,692.36)	851.17	13,325.97	328,228.44



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

Charter School Name: East Bay Innovation Academy  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-0129932  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 1620  
 Fiscal Year: 2017/18

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		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	(574,692.36)	574,692.36	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(574,692.36)	574,692.36	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		851.17	(0.00)	851.17	13,325.97	328,228.44
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	497,956.43	0.00	497,956.43	465,362.77	478,688.74
b. Adjustments/Restatements	9793, 9795	(33,444.83)	0.00	(33,444.83)		
c. Adjusted Beginning Balance		464,511.60	0.00	464,511.60	465,362.77	478,688.74
2. Ending Fund Balance, June 30 (E + F. 1.c.)		465,362.77	(0.00)	465,362.77	478,688.74	806,917.18
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	165,630.63	0.00	165,630.63	191,780.78	217,801.90
Unassigned/Unappropriated Amount	9790	299,732.14	(0.00)	299,732.14	286,907.96	589,115.29