

Orange County Educational Arts Academy
A California Public Charter School

BOARD OF DIRECTORS
MEETING MINUTES

Special Meeting

November 10, 2021

8:30 p.m. – Open Session

Teleconference

Zoom Meeting: <https://bit.ly/33DU6Mz>

Meeting ID: 998 0701 0685

Password: oceaaboard

Reference Materials: <https://bit.ly/3mOQjGv>

MINUTES

I. Call to Order 8:43 PM

A. Roll Call

Board Members

Dr. Alfonso Bustamante

Valerie Sullivan

Scott Overpeck, Chair

Ben Stanphill, Secretary

Boris Molina

Carmen Aparicio

Jessica Reyes

Staff/Other

Karina Kelty, School Director

Janine McFarlin, Treasurer

Mike Limon, President/Executive Director

Present

Absent

		X
		X
		X
X		
X		
X		
X		
X		
X		
X		
X		

B. Approval of Agenda

II. Public Comment

Opportunity for members of the public to address the Board on agenda items and/or on non-agenda items during regular meetings only

III. Review and Approval of 2021-2022 Revised Operating Budget

Action: Approve 2021-2022 Revised Operating Budget	Motion: CA Second: JR
	Vote: BM, JR, CA, BS for against

IV. Items for Future Meetings

The next regularly scheduled meeting is on December 8, 2021.

V. **Adjournment**

The meeting was adjourned at 9:05 PM.



2021-22 Fall Budget Revision



		2021-21 REVISED				
NAME		2021-22 ADOPTED	11/05/2021	UNRESTRICTED	RESTRICTED	VARIANCE
TOTAL ENROLLMENT		625	591			(34)
AVERAGE DAILY ATTENDANCE		602.50	573.27			(29.23)
REVENUE	State LCFF Revenue	6,578,167	\$ 6,554,766	\$ 5,512,046	\$ 1,042,721	\$ (23,401)
	Federal Revenue	996,146	\$ 1,661,696	\$ (1,157)	\$ 1,662,853	\$ 665,550
	Other State Revenue	1,952,397	\$ 1,646,001	\$ 33,809	\$ 1,612,192	\$ (306,396)
	Local Revenue	167,250	\$ 235,808	\$ 235,808	\$ -	\$ 68,558
	TOTAL REVENUE	\$ 9,693,960	\$ 10,098,271	\$ 5,780,505	\$ 4,317,766	\$ 404,311
EXPENSES	Certificated Salaries	2,702,688	\$ 2,992,952	\$ 1,555,360	\$ 1,437,592	\$ 290,264
	Classified Salaries	1,691,586	\$ 1,506,361	\$ 702,406	\$ 803,955	\$ (185,225)
	Benefits	1,545,511	\$ 1,525,165	\$ 753,439	\$ 771,726	\$ (20,346)
	TOTAL PERSONNEL EXPENSES	\$ 5,939,786	\$ 6,024,478	\$ 3,011,205	\$ 3,013,273	\$ 84,692
	Books and Supplies	435,000	\$ 595,500	\$ 169,808	\$ 425,692	\$ 160,500
	Services and Other Operating Expenses	2,758,964	\$ 2,998,967	\$ 1,688,001	\$ 1,310,965	\$ 240,003
	Capital Outlay	192,370	\$ 192,370	\$ 109,370	\$ 83,000	\$ -
	Other Outgoing	70,536	\$ 37,617	\$ 37,617	\$ -	\$ (32,919)
	TOTAL OTHER EXPENSES	\$ 3,456,870	\$ 3,824,454	\$ 2,004,797	\$ 1,819,657	\$ 367,584
	TOTAL EXPENSES	\$ 9,396,655	\$ 9,848,931	\$ 5,016,001	\$ 4,832,930	\$ 452,276
SUMMARY	SURPLUS\ (DEFICIT)	\$ 297,305	\$ 249,340	\$ 764,504	\$ (515,164)	\$ (47,965)
	% of LCFF Revenue	4.5%	3.8%			-0.7%
	BEGINNING FUND BALANCE	\$ 2,717,418	\$ 2,717,418			\$ -
	ENDING BALANCE	\$ 3,014,723	\$ 2,966,758			\$ (47,965)
% of LCFF Revenue	45.8%	45.1%				

SALARIES AND BENEFITS - SUMMARIZED

		3101	3202	3301	3302	3401	3402	3501	3502	3601	3602			
DEPT	FULL NAME	FTE	TOTAL SALARY	STRS	PERS	Certificated OASDI & Medicare	Classified OASDI & Medicare	Certificated Health and Welfare	Classified Health and Welfare	Certificated SUI	Classified SUI	Certificated Worker's Comp	Classified Worker's Comp	TOTAL BENEFITS
1100	Teacher Salaries	35.00	2,546,964.25	405,476.71	-	36,930.98	-	183,972.14	-	15,890.00	-	53,486.25	-	695,756.08
1120	Substitute Expense	4.00	60,887.50	6,511.28	4,579.14	882.87	-	-	-	1,816.00	-	1,278.64	-	15,067.92
1200	Certificated Pupil Support Salaries	3.00	172,655.64	23,583.88	5,616.55	2,503.51	-	6,136.79	-	1,362.00	-	3,625.77	-	42,828.49
1300	Certificated Supervisor and Administrator Salaries	1.00	120,192.00	19,134.57	-	1,742.78	-	641.63	-	454.00	-	2,524.03	-	24,497.01
1900	Other Certificated Salaries	1.00	92,252.50	14,686.60	-	1,337.66	-	5,390.44	-	454.00	-	1,937.30	-	23,806.00
2100	Instructional Aide Salaries	31.00	622,508.83	-	142,616.77	-	47,621.93	-	85,900.10	-	14,074.00	-	13,072.69	303,285.48
2200	Classified Support Salaries	9.00	173,161.87	-	39,671.38	-	13,246.88	-	35,151.05	-	4,086.00	-	3,636.40	95,791.72
2300	Classified Supervisor and Administrator Salaries	6.00	442,824.80	-	101,451.16	-	33,876.10	-	36,808.97	-	2,724.00	-	9,299.32	184,159.55
2400	Clerical, Technical and Office Staff Salaries	5.00	143,143.24	-	32,794.12	-	10,950.46	-	36,627.14	-	2,270.00	-	3,006.01	85,647.72
2900	Other Classified Salaries	4.00	124,722.31	-	28,573.88	-	9,541.26	-	11,774.29	-	1,816.00	-	2,619.17	54,324.60
		99.00	4,499,312.94	469,393.03	355,303.00	43,397.80	115,236.62	196,141.00	206,261.55	19,976.00	24,970.00	62,851.99	31,633.58	1,525,164.58

2021-21 REVISED		
GRADE	11/05/2021	21-21 REVISED 11/05/21
ENROLLMENT BY GRADE		
K	108	93
1	88	85
2	80	72
3	75	78
4	75	72
5	70	68
6	56	54
7	40	36
8	33	33
9	0	0
10	0	0
11	0	0
12	0	0
OTHER (CTC)	0	0
TOTAL	625	591

DAILY ATTENDANCE RATE		
K	96.40%	97.00%
1	96.40%	97.00%
2	96.40%	97.00%
3	96.40%	97.00%
4	96.40%	97.00%
5	96.40%	97.00%
6	96.40%	97.00%
7	96.40%	97.00%
8	96.40%	97.00%
9	96.40%	97.00%
10	96.40%	97.00%
11	96.40%	97.00%
12	96.40%	97.00%
OTHER (CTC)	96.40%	97.00%
TOTAL	96.4%	97.0%

AVG DAILY ATTENDANCE BY GRADE		
K	104.1	90.2
1	84.8	82.5
2	77.1	69.8
3	72.3	75.7
4	72.3	69.8
5	67.5	66.0
6	54.0	52.4
7	38.6	34.9

8	31.8	32.0
9	-	-
10	-	-
11	-	-
12	-	-
OTHER (CTC)	-	-
TOTAL	602.50	573.27

AVG DAILY ATTENDANCE BY GRADE RANGE		
K-3	338.4	318.2
4-6	193.76	188.2
7-8	70.37	66.9
9-12	-	-
TOTAL	602.50	573.27

UNDUPLICATED %	87.85%	87.85%
----------------	--------	--------

CY P2 ADA	602.50
CY P2 K-8	602.50
CY P2 9-12	-

SPED COUNT	
------------	--

PY ENROLLMENT	623.00
PY UNDUPLICATED	467.00

ACCT	\$perADA	ADA REV	ACCOUNT NAME	2021-22 ADOPTED	REVISED 11/05/2021	VARIANCE
LCFF						
8011	-	-	LCFF; state aid	3,581,664.00	3,577,093.20	(4,570.80)
8012	-	-	LCFF; EPA	1,179,508.00	1,042,720.80	(136,787.20)
8096	3,375.29	1,934,952.50	In-Lieu of Property Taxes	1,816,995.40	1,934,952.50	117,957.10
8019	-	-	Prior Year Income/Adjustments	-	-	-
80XX	-	-		0	-	-
80XX	-	-		0	-	-
TOTAL LCFF REVENUE				6,578,167.40	6,554,766.50	(23,400.90)
FEDERAL						
8181	119.38	68,434.11	Special Education - Federal	71,923.44	68,434.11	(3,489.33)
8220	-	-	Federal Child Nutrition	180,000.00	200,000.00	20,000.00
8290	-	-	All Other Federal Revenue	508,002.00	1,138,511.00	630,509.00
8291	-	-	Title I	151,133.00	184,195.00	33,062.00
8292	-	-	Title II	23,221.00	25,779.00	2,558.00
8293	-	-	Title III	43,565.80	33,579.00	(9,986.80)
8294	-	-	Title IV	11,354.00	11,198.00	(156.00)
8295	-	-	Title V	-	-	-
8299	-	-	Prior Year Federal Revenue	-	-	-
8XXX	-	-		0	-	-
8XXX	-	-		0	-	-
8XXX	-	-		0	-	-
8XXX	-	-		0	-	-
8XXX	-	-		0	-	-
8XXX	-	-		0	-	-
TOTAL FEDERAL REVENUE				996,146.06	1,661,696.11	672,496.87
OTHER STATE						
8520	-	-	State Nutrition	20,000.00	20,000.00	-
8550	K-8 is 17.11 & 9-12 is 47.57	9,808.65	Mandate Block Grant	10,308.78	9,808.65	(500.13)
8562	163.00	93,443.01	Lottery	90,375.00	93,443.01	3,068.01
8561	65.00	37,262.55	Restricted Lottery	29,522.50	37,262.55	7,740.05
8590	-	-	Other State Revenue	446,697.00	198,117.61	(248,579.39)
8591	1,211.00	694,229.97	SB 740 Rent re-imburement program	778,933.67	694,229.97	(84,703.70)
8599	-	-	Prior Year State Revenues	-	-	-
8185	-	-	Special Education - AB 602	-	-	-
8784	-	-	ASES	177,696.00	177,696.00	-
8792	682.83	391,443.09	SPED State AB 602	398,864.04	391,443.09	(7,420.95)
8791	-	-	SPED State MH	-	24,000.00	24,000.00
TOTAL OTHER STATE REVENUE				1,952,396.98	1,646,000.88	(306,396.11)
LOCAL						
8660	-	-	Interest	10,000.00	10,000.00	-
8682	-	-	Foundation Grants	-	-	-
8684	-	-	Student Body (ASB) Fundraising Revenue	-	-	-
8685	-	-	School Site Fundraising	60,000.00	100,000.00	40,000.00
8693	-	-	Field Trips	-	-	-
8699	-	-	All Other Local Revenue	7,500.00	2,500.00	(5,000.00)
8701	-	-	Foreign Exchange Program	-	-	-
8639	-	-	Student Lunch Revenue	-	200.00	200.00
8986	-	-	Rental Income	1,500.00	0.00	(1,500.00)
8910	-	-	Transfer in from LLC Charitable Contributions	-	-	-
8999	-	-	Revenue Suspense	-	-	-
8698	-	-	Erate Revenues	13,250.00	11,108.00	(2,142.00)
8784	-	-	ASES	75,000.00	112,000.00	37,000.00
8XXX	-	-		0	-	-
8XXX	-	-		0	-	-
TOTAL LOCAL REVENUE				167,250.00	235,808.00	68,558.00
TOTAL REVENUE				9,693,960.45	10,098,271.48	411,257.86

ACCT	ACCOUNT NAME	2021-22 ADOPTED	-21 REVISED 11/05	VARIANCE
4000 - BOOKS AND SUPPLIES				
4100	Approved Textbooks and Core Curricula Materials	45,000.00	120,000.00	75,000.00
4200	Books and Other Reference Materials	25,000.00	21,000.00	(4,000.00)
4300	Materials and Supplies	25,000.00	44,500.00	19,500.00
4315	Classroom Materials and Supplies	5,000.00	15,000.00	10,000.00
4325	Instructional Materials (Core - Math/Science)		-	-
4326	Instructional Materials (Core - Art/Music/Theatre)		-	-
4330	Office Supplies		-	-
4342	Materials for Athletics		-	-
4350	Uniforms		-	-
4354	Other Office Supplies		-	-
4381	Materials for Plant Maintenance	20,000.00	40,000.00	20,000.00
4382	Housekeeping and Operations			-
4400	Noncapitalized Equipment	50,000.00	25,000.00	(25,000.00)
4410	Software and Software License	20,000.00	10,000.00	(10,000.00)
4430	General Student Equipment	25,000.00	100,000.00	75,000.00
4700	Food and Food Supplies	220,000.00	220,000.00	-
4720	Other Food (meetings/events/non-NSLP)		-	-
4XXX		0	-	-
4XXX		0	-	-
TOTAL BOOKS AND SUPPLIES		435,000.00	595,500.00	160,500.00
5000 - SERVICES AND OTHER OPEX				
5200	Travel and Conferences	10,000.00	10,000.00	-
5206	Parking	88,000.00	88,000.00	-
5210	Professional Development	50,000.00	50,000.00	-
5223	Facility & Staff Parking		-	-
5300	Dues and Memberships	7,500.00	7,500.00	-
5400	Insurance	149,860.70	149,860.70	-
5450	Property Tax		-	-
5500	Operation and Housekeeping Services/Supplies	12,500.00	1,500.00	(11,000.00)
5501	Utilities	90,000.00	110,000.00	20,000.00
5505	Student Transportation / Field Trips			-
5600	Space Rental/Leases Expense	1,093,240.24	1,088,255.24	(4,985.00)
5601	Building Maintenance	25,000.00	89,747.00	64,747.00
5602	Other Space Rental	10,000.00	10,000.00	-
5603	Theater rentals		-	-
5605	Equipment Rental/Lease Expense	22,490.04	22,490.04	-
5610	Equipment Repair	5,000.00	7,500.00	2,500.00
5800	Professional/Consulting Services and Operating Expenditures	164,400.00	164,400.00	-
5803	Banking and Payroll Service Fees	2,500.00	35,000.00	32,500.00
5805	Legal Services	80,000.00	150,000.00	70,000.00
5806	Audit Services	15,750.00	21,750.00	6,000.00
5807	Legal Settlements		-	-
5810	Educational Consultants	542,021.10	558,996.10	16,975.00
5811	Student Transportation / Events	30,000.00	30,000.00	-
5815	Advertising / Recruiting	5,000.00	26,000.00	21,000.00
5820	Fundraising Expense	45,000.00	45,000.00	-
5830	Field Trips	6,000.00	6,000.00	-
5836	Transportation Services		-	-
5842	Services Student Athletics/Activities		-	-
5850	Scholarships		-	-
5873	Financial Services	98,000.04	98,000.04	-
5874	Personnel Services	5,000.00	5,000.00	-
5875	District Oversight Fee	65,781.67	65,547.66	(234.01)
5877	IT Services	72,920.00	72,920.00	-
5885	Summer School Program		-	-
5890	Interest Expense / Misc. Fees	500.00	500.00	-

5899	CMO Management Fee Expense		-	-
5900	Communications	62,500.00	85,000.00	22,500.00
5999	Expense Suspense	-	-	-
7010	Special Education Encroachment	-	-	-
5710	Other CRF Expenses	-	-	-
<i>TOTAL SERVICES AND OTHER OPEX</i>		2,758,963.79	2,998,966.78	240,002.99
6000 - CAPITAL OUTLAY				
6900	Depreciation Expense	192,369.96	192,369.96	-
<i>TOTAL DEPRECIATION</i>		192,369.96	192,369.96	-
7000 - OTHER OUTGOING				
7000	Misc Expense			-
7141	SPED encroachment			-
7438	Debt	70,536.00	37,617.00	(32,919.00)
<i>TOTAL OTHER OUTGOING</i>		70,536.00	37,617.00	(32,919.00)
<i>TOTAL EXPENSES</i>		3,456,869.75	3,824,453.74	367,583.99