

**Orange County Educational Arts Academy**  
A California Public Charter School

**BOARD OF DIRECTORS**  
**MEETING MINUTES**

**Regular Meeting**

September 13, 2023

6:30 p.m. – Closed Session

7:00 p.m. – Open Session

OCEAA School Library

825 N Broadway, Santa Ana, CA

Reference Materials: <https://bit.ly/45Gwc0V>

Zoom Link for Presenters: <https://bit.ly/33DU6Mz>

**MINUTES**

**I. Call to Order: 6:33 PM**

A. Roll Call

**Board Members**

Dr. Alfonso Bustamante  
Carmen Aparicio, Chair  
Ben Stanphill, Secretary  
Ferney Santandar, CFO  
Jessica Reyes  
Kenia Cueto, Ph.D.

**Present**

\_\_\_\_\_  
X  
\_\_\_\_\_  
X  
\_\_\_\_\_  
X  
\_\_\_\_\_  
X  
\_\_\_\_\_

**Absent**

X  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Staff/Other**

Pedro Llorente, School Director  
Mike Limon, President/Executive Director

\_\_\_\_\_  
X  
\_\_\_\_\_  
X  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B. Approval of Agenda

**II. Public Comment on Closed Session Items, If Any**

Opportunity for members of the public to address the Board on closed session items

**III. Adjourn to Closed Session**

A. Staff Evaluations/Discipline/Privacy or Other Confidential Issues (Gov. Code Section 54957)

**IV. Reconvene to Open Session and Report of Action from Closed Session, If Any 7:11 PM**

**V. 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

**VI. Board and Staff Reports**

A. Staff Reports

1. Executive Director – Mike Limon
2. School Director – Pedro Llorente

B. Operations Report – Dennis Nguyen, CSMC

C. Board Update

**VII. Items for Consent**

Action on the items below will be made in one motion unless removed from Consent by a Board member. Items removed from Consent will be considered in the original agenda order immediately following action on Consent.

A. Approval of Minutes from August 2023 Board Meeting

Action: Approve Consent Items Listed Above	Motion: JR Second: FS
	Vote: 5 for 0 against

**VIII. Review and approve EPA FY22/23 actual expenditures and EPA 23/24 projected expenditures**

Action: IT IS RESOLVED that the Education Protection Account funds to be received by Orange County Educational Arts Academy in FY 2023-24 in the estimated amount of \$1,680,720 will be used solely for instructional, non-administrative expenses.	Motion: BS Second: FS
	Vote: 5 for 0 against

**IX. Ensure Marissa Muñoz has approved online access to OCEAA’s bank accounts with Bank of the West/BMO Harris Bank N.A.**

Action: Move to ensure that Marissa Muñoz has approved online access to OCEAA’s bank accounts with Bank of the West/BMO Harris Bank N.A..	Motion: FS Second: KC
	Vote: 5 for 0 against

**X. Review and approve OCEAA's Fiscal Year 2022-23 Unaudited actuals.**

Action: Approve OCEAA's Fiscal Year 2022-23 Unaudited actuals	Motion: FS Second: BS
	Vote: 5 for 0 against

**XI. Ensure to remove Janine McFarlin as OCEAA designated Bank Signor and Account Access for Bank of the West**

Action: Remove Janine McFarlin as OCEAA designated Bank Signor and Account Access for Bank of the West.	Motion: KC Second: JR
	Vote: 5 for 0 against

**XII. Review regular meeting time**

Action: Change regular meeting open session meeting time from 7:00 to 6:30 PM.	Motion: FS Second: CA
	Vote: 5 for 0 against

**XIII. Items for Future Meetings**

The next regularly scheduled meeting is on October 11, 2023.

**XIV. Adjournment**

The meeting was adjourned at 8:21 PM.



September 13, 2023 Executive Director Board Report



## Current Enrollment:

- Currently at 635 enrolled (started off at 641)

## 2024-25 Prospective Family Overview Sessions:

- **Coming**



Enrollment, Waitlist and Planning Ahead

# Operations Updates

- E-Rate application for 2023-2024 IT project needs - Approved by USAC
  - Planning for next year's cycle
- SB740 - 2022-23 - CSFA reopened application and we resubmitted
- Annual Financial Audit: **Focus area for this coming month**
- Hiring: Nutritional Services, KEDS & HR/ Admin Support
- NLSP: Need to continue processing & requesting lunch applications
- Need to work on getting new lease for Annex in place.
- Need to get Monthly Budget (& SCC) Committee's up and running to revisit compensation etc.
- OCEAA had annual SAUSD onsite Oversight meeting on August 30th



September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**\*NOTE REGARDING SCC:** Charter schools should follow their current authorizer-approved petition, Element 4: Governance

Alexis Lazzaretti

### Board Business

- Review/approval of board policies (if applicable)

### Reports

- Board Chair
  - Communications from authorizer
- Executive Director
  - Data (22-23 SBAC/CAST)
  - School Safety Plan
  - \*SSC and ELAC Updates
  - Notify BoD of submission of the 2021-22 CA School Dashboard Local Indicators via CDE Portal

### Financials

- Budget vs. Actuals
- Check Register
- Budget Revision (if applicable)
- Unaudited Actuals for 2022-23



## December 2023

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**\*NOTE REGARDING SCC:** Charter schools should follow their current authorizer-approved petition, Element 4: Governance

Alexis Lazzaretti - +

### Board Business

- Review/approval of board policies (if applicable)

### Reports

- Board Chair
  - Communications from authorizer
- Executive Director
  - Data (MOY Local Assessment Data; Attendance/Enrollment)
  - Presentation of the 2023 CA School Dashboard
  - Share Educational Partner Engagement Plan for Winter/Spring
  - Present Facilities Inspection Tool (FIT) results
  - SSC and ELAC Updates

### CLOSED SESSION

- MID-YEAR REVIEW OF EXECUTIVE

### Financials

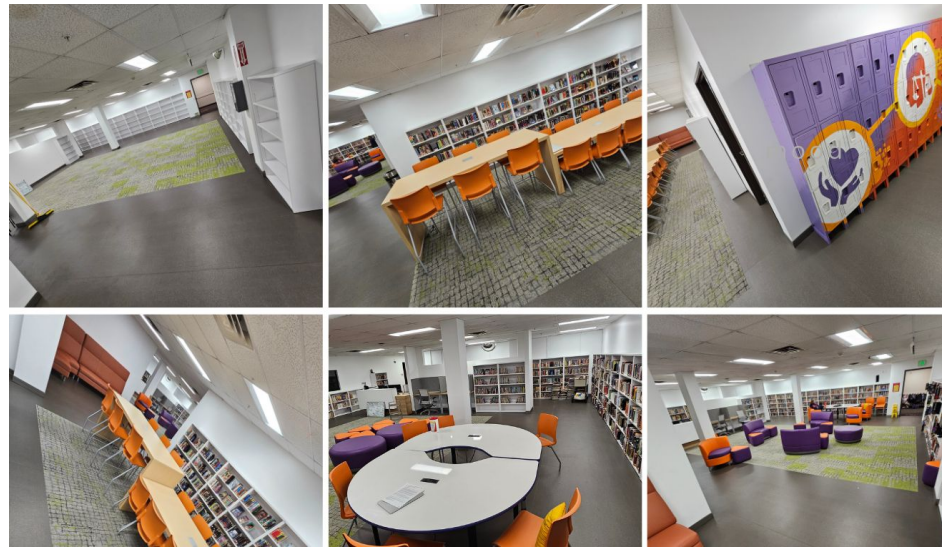
- Budget vs. Actuals
- Check Register
- First Interim (covering finances through 10/31)
- Audit acceptance (Board approval)





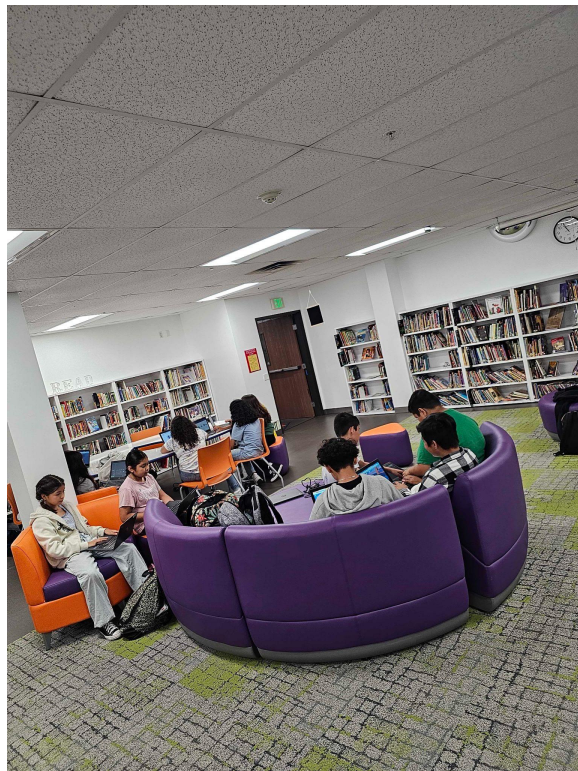
## Library Renovation Vision: Phase 1 Updates



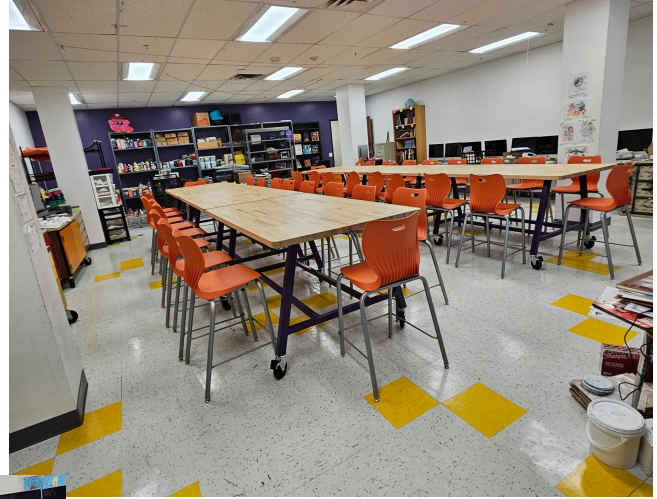


Library Renovation Before & After





Library Renovation Before & After



M.S. Arts Room Renovation Before & After



## OCEAA Expected Capital Improvement Projects as of May 25, 2023

Project	Projected Cost	Timeline
Library Renovation ( <a href="#">click for rendering</a> )	\$200,000	Complete by Summer 2024
Add School-wide PA Systems (Hardware & cabling) This includes the Annex also	\$200,000	Complete by Winter 2023
Purchase Furniture for Arts Room & Flooring	\$75,000	Complete by Summer 2023
Install New Elevator	\$120,000	Complete by Summer 2024
Replace Old HVAC Systems (Approx. 4 Units)	\$160,000	Complete by Summer 2025
Replace Outdoor Performance Stage & Add Outdoor Speakers at Main	\$75,000	Complete by Summer 2024
Add Equipment to Science Classroom	\$100,000	Complete by Summer 2025
Upgrade Classroom Desks	\$75,000	Complete by Summer 2024
Playground/ Recess Equipment Refurb	\$30,000	Complete by Summer 2024
Add Additional Technology (Promethean Boards, iPads, Chrombooks)	\$100,000	Complete by Summer 2023
<b>Totals:</b>	\$1,135,000.00	



Capital Improvement Updates on Projected Expenses

## Capital Improvement Projected Actuals as of 9/13/2023

Project	Vendor (W9 Linked)	Cost	Comments
Library	<a href="#">Facility Services</a>	\$77,760	Furniture
Library	<a href="#">The Howell Group</a>	\$99,606	General Contractor
Library	<a href="#">The Howell Group</a>	\$11,067	General Contractor
Library	Storyland Studios, Inc. db	\$50,000	Architect
Library	<a href="#">CDS Packaging Solutions</a>	\$1,683	Carts for book storage
Library	Brian Peterson	\$10,000	Locker Scope - repaint w/ murals
Library	The Howell Group	\$0	Ceiling Treatments (Phase 2 in Dec 2023)
	<b>Total Library Costs:</b>	<b>\$250,116</b>	
	Remaing budget	<b>\$49,884.18</b>	
<b>School Signage</b>	<a href="#">Leon Proprinting Signs</a>	\$23,099	Replace main build school sign
<b>PA Sytem</b>	<a href="#">Washsega</a>	\$37,952	Hardware
<b>PA Sytem</b>	Contractor	\$10,000	Cabeling
<b>Student Hardware</b>	<a href="#">STS</a>	\$31,276	Purchase 100 Chromebooks
<b>Teacher Hardware</b>	STS	\$17,415	Add an additional 4 Promethean Boards to classrooms for expansion
<b>Stage</b>	<a href="#">MGB Construction, Inc.</a>	\$36,212	Replace main building stage
<b>Stage</b>		\$0	Add outdoor speakers and basic lighting on truss
<b>Furniture Replacement</b>	<a href="#">Facility Services</a>	\$19,550	Replace administrative office furniture for school registration and after school program staff
<b>Furniture Replacement</b>	<a href="#">OES</a>	\$17,663	Replace and add furniture to middle school arts classroom
<b>Elevator</b>		\$120,000	Have 2-3 bids already
<b>HVAC</b>	Eddie Sotelo	\$66,000	Need 3 at Main Replaced and last one cost \$22k
	<b>Total Projected Costs</b>	<b>\$629,283</b>	



Capital Improvement Updates on Projected Expenses (raised approx \$1.5 mil)



**Community: New CSUF Interim President, Dr. ALva**



**ORANGE COUNTY**  
**C E A A**  
Educational Arts Academy

## Congratulations Mike Limón

As Executive Director for OCEAA, a TK-8th dual immersion public charter school in Santa Ana, Mike Limón is responsible for day-to-day operations, growing the school's partnerships in the community, and growing its legacy in Downtown Santa Ana so that families from around Orange County can continue to have access to a quality bilingual education free of charge.



**40**  
YEARS  
**FINALIST**

**CONGRATULATIONS, MIKE, AND THANK YOU FOR SHOWING UP FOR OUR COMMUNITY.**

FOLLOW US  
@OCEAA\_SantaAna



**BDC**  
CALIFORNIA  
NORTHERN CA NETWORK  
A HISPANIC

AMERICA'S  
**SBDC**  
CALIFORNIA  
NORTHERN

**ec** Mike Limon  
Orange County Educational Arts Academy

El Clasificado  
PODCAST



CALIFORNIA  
HISPANIC  
CHAMBERS OF COMMERCE

## 44TH ANNUAL CHCC STATEWIDE CONVENTION

WEDNESDAY, AUGUST 16 2023 - FRIDAY, AUGUST 18, 2023

**ORANGE**  
**C E A A**  
Educational Arts Academy

**Our Chamber. Our Legacy.**  
THE CALIFORNIA HISPANIC CHAMBERS OF COMMERCE  
44TH ANNUAL STATEWIDE CONVENTION  
ORANGE COUNTY, CA

HILTON ORANGE COUNTY  
3050 BRISTOL ST  
COSTA MESA, CA 92626

WWW.CHCC2023.COM

*Hispanic Lifestyle*



Spotlight

**MIKE LIMÓN**  
Executive Director  
Orange County Educational Arts Academy  
Southern Region Chair  
California Hispanic Chambers of Commerce



Spotlight | Mike Limón



**Community**





# Community: CCSA Leader's Meeting w Mayor Amezcuca

Q&A



## School Director Board Update

September 13th, 2023

Presented by  
Pedro Llorente

### **Priorities of support by subcommittees as identified by ALT**

**LCAP Goal 1:** *OCEAA ensures student access to qualified teachers, Special Education, a broad course of study, facilities in good standing, standards-aligned instructional materials, technology and physical wellness that supports their success.*

#### ❖ **Academic Leadership Team Update:**

- Presentation of synergies to staff, with finalized Theories of Action with SMART goals, and plan for data analysis and continuous improvement plans.
  - 📅 08.30.23 Synergies between OCEAA's Structures
- First meetings of the new ILT.
- OCEAA Principles for new teachers (and others).
- FSO meetings
- Antiracist plan: PD with Veronika Vicqueneau, curriculum options, Crew curriculum, Stamped book.
- Observation form with specific goals for reporting. Benchmarks starting next week. Teacher eff
- Coffee chat meeting with language around instruction and instructional materials and the policy of inclusion and social justice part of OCEAA's vision and mission. 📅 Coffee Chat 9/14/2023

#### ● **Hiring:**

- All academic positions covered
- Final enrollment, around 645 students.
- Hired a new Nutritional Specialist.

#### ● **Facilities**

- Library, Art Room, Classrooms, sign, new mural from lockers.

**LCAP Goal 2:** *OCEAA teachers effectively use data, student engaged assessment, and language acquisition strategies to ensure students achieve academic excellence in Spanish and English.*

#### ❖ **Assessment & Intervention Coordinator Report**

##### ➤ **Interventions**

- 52 students in Reading Intervention
  - Started Aug. 28th

- 36 students in Math Intervention
  - Started Sept. 11
- New Math Intervention paraeducator: Marian Chávez started Aug. 23rd

➤ **Assessments**

- 4th - 8th students have administered beginning of the year Star Reading, Star Spanish and Star Math evaluations
- Kinder has begun their Math Universal Screener
- CAASPP data public release is to occur mid-September
- 

❖ **EL Coordinator Report:**

- ❖ Initial ELPAC:
  - Testing was completed and scores were sent home to families by the 30-calendar deadline barring a technical issues with the State Student Identifier (SSID) number for one incoming Kindergarten student which is being processed by the Educational Testing Service (ETS)
- ❖ Annual Notification of Ongoing EL status letters:
  - The letters cannot be sent until we receive the CAASPP score data spreadsheets to be uploaded into PowerSchool and populated onto letters. These will be sent as soon as possible to parents of all current EL students in Spanish and English, along with an FAQ about ELAC.
- ❖ Reclassification:
  - The first round of reclassification review is also dependent on OCEAA's receipt of CAASPP score data spreadsheets to be uploaded into PowerSchool and Ellevation. This initial round is usually done in October or November.

**LCAP Goal 3:** *All OCEAA students create complex, authentic work that demonstrates a high level of craftsmanship.*

❖ **Dual Language Immersion Curriculum & Instruction Coordinator Update:**

- All grades will focus on developing integrated Standards-Based Year Plans throughout this school year in partnership with the Curriculum Coordinator
- Focus on essential questions and enduring understandings that bridge both Spanish and English content across both languages in each trimester in each grade
  - [Many of those have already been identified](#)
- Trimester newsletters will now be sent in TK-5th grades giving families more information about the grade's essential questions, focus standards for the trimester, and ways they can support the learning at home

**LCAP Goal 4:** *All OCEAA students develop strong character and crew spirit to become effective learners, ethical people and culturally competent leaders who contribute to a better world.*

❖ **School Culture and Character Coordinator update:**

- Preliminary data analysis of Panorama survey indicates that there was growth on self-efficacy and growth mindset
  - Find overall data [here](#) - not yet analyzed by MTSS - MTSS to analyze on 9/12/13
  - Panorama Data Dive for teachers scheduled for 9/13/23
  - Taller de Crew/Crew Lab to begin in September - date TBD
- Character Communications
  - 2022 August: 39; ODR's: 7
  - 2023 August: 18; ODRs: 2
- Working on:
  - Finalizing Crew and Culture [Theory of Action](#) - action steps portion
  - Restructuring Student Leadership Team to OCEAA Ambassadors - find draft plan [here](#)
  - Making Panorama results accessible to families
  - Anti-racism initiate school-wide through middle school crew case studies
    - School-wide assembly on 9/29 on OCEAA's Stance on Racism

**LCAP Goal 5:** OCEAA staff engage families in the life of the school, developing strong partnerships that support the well being of students and prepare them for entering a college preparatory high school program.

❖ **School Culture and Character Coordinator update:**

- Assemblies have been scheduled for the entire year with hopes to offer assembly calendar to families
- Working in partnership with school librarian on the next Literacy Night for T1

❖ **School Calendar Committee**

-  2023-24 Family Calender.pdf

❖ **EL Coordinator Report:**

- The new ELAC officers for the 2023-2025 term are:



## ELAC Officers for 2023-2025



**President,**  
Ms. Nancy  
Juárez  
Student in 4.o



**Vice President,**  
Ms. L. Sandra  
Cruz  
Students in 5.o y 6.o



**Secretary,**  
Ms. Abril  
Ángeles  
Student in Kinder



**Parliamentarian,**  
Mr. Jorge  
Torres  
Grandchild in 4.o



- The new officers received their training on September 6, 2023.
- The next general ELAC meeting will be on September 26, 2023. The topics covered will be:
  - Crew reading of *¿De dónde eres?* By Yamile Saied Méndez, Ms. Bennett Gee
    - All attendees will receive a copy of the book to take home to encourage attendance and participation
  - Review ELAC legal requirements, Ms. Bennett Gee
  - Where to find and how to understand your student's Summative ELPAC Score Report, Ms. Bennett Gee



Financials through Jun 30, 2023

# Monthly Financial Board Report

Prepared for: Orange County Educational Arts Academy

Prepared by School's CSMC SBM - Dennis Nguyen



# Financial Summary

## Actual to Budget:

This report is as of Jun 30, 2023, compared against our board-approved budget on input date, based on input enrollment count students enrolled and input enrollment ADA ADA.

YTD Revenues Through **Jun 30, 2023**, are **\$11,520,518** or **10.8% (\$1,125,551) over** primarily due to the following revenues coming in higher than budget: LCFF (\$608k), Declining Enrollment Relief for FY21/22 (\$333k), State Nutrition (\$99k), and State SPED (\$75k).

YTD Expenses Through **Jun 30, 2023**, are **\$11,114,639** or **-7.4% (\$763,196) over** our current budget due to various overspend in the following: Payroll (\$342k), Education Consultants (\$135k), Operation/Housekeeping (\$74k), Training/Development (\$49k), and overall 4000s level expenses (\$52k).

Therefore, net income is **\$405,878**.

## Balance Sheet:

As of Jun 30, 2023, we had total cash of \$4,806,179, short-term liabilities of \$2,825,685, and long-term liabilities of \$13,313,371. The ending fund balance is \$2,263,552.



# Understanding the Financial Health of the Organization

The chart below explains some of the parameters that the school's leadership can evaluate to understand their financial health, and potential areas of weakness.

## Cash Ratio

Ability to meet short-term obligations with cash



Current:	Target:
170.1 %	> 100.0 %

**Formula:**  
(Cash) / (Current Liabilities)

## Defensive Interval

Months of continued operation without incoming funds



Current:	Target:
6.5	> 3 months

**Formula:**  
(Cash + Securities + AR)/(Average Expenses for Past 12 Months)

## Current Ratio (Liquidity)

Ability to pay short-term obligations



Current:	Target:
2.2	> 1.0

**Formula:**  
(Current Assets) / (Current Liabilities)



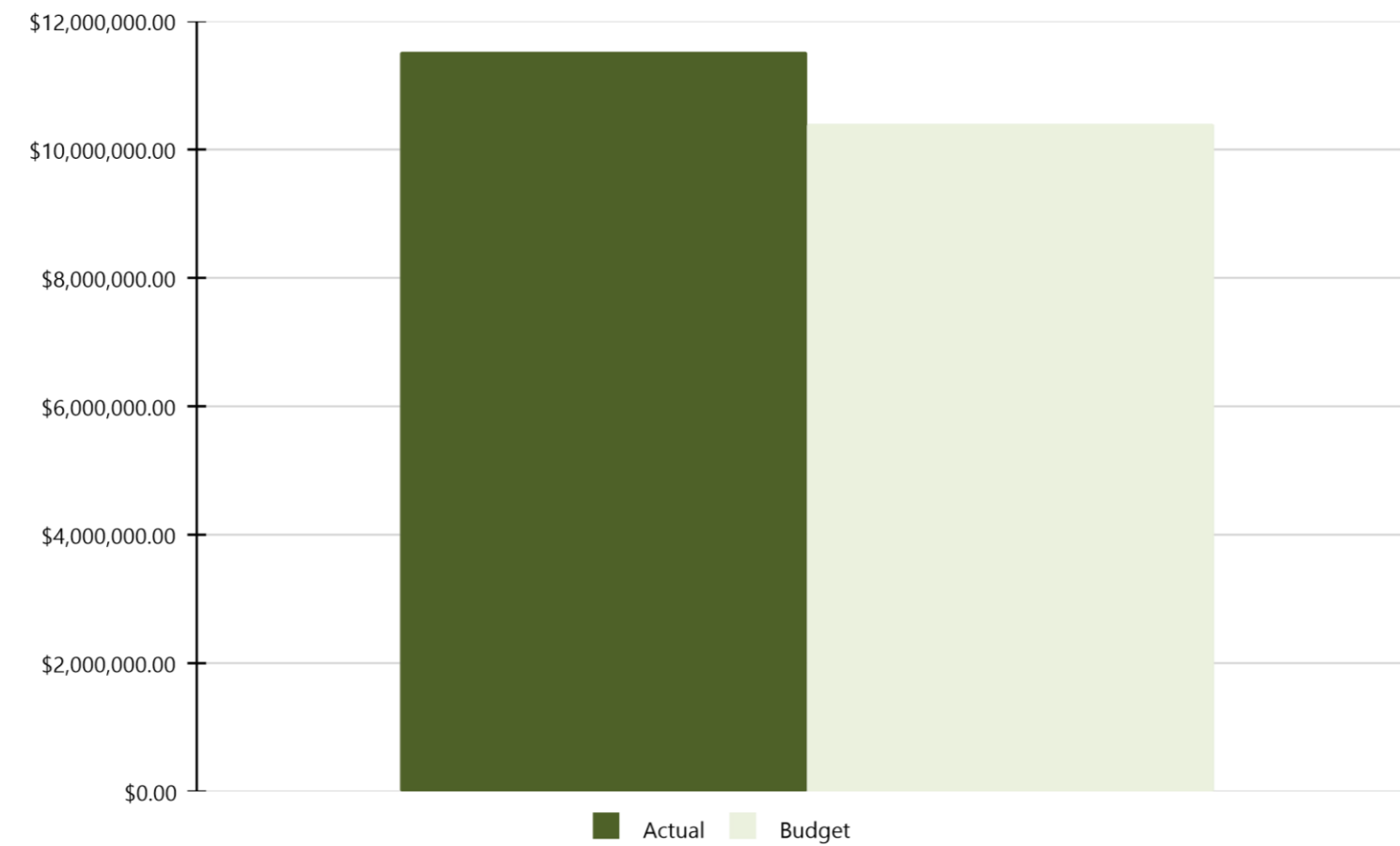
# Orange County Educational Arts Academy Financial Snapshot

FY 2022-2023, July - June



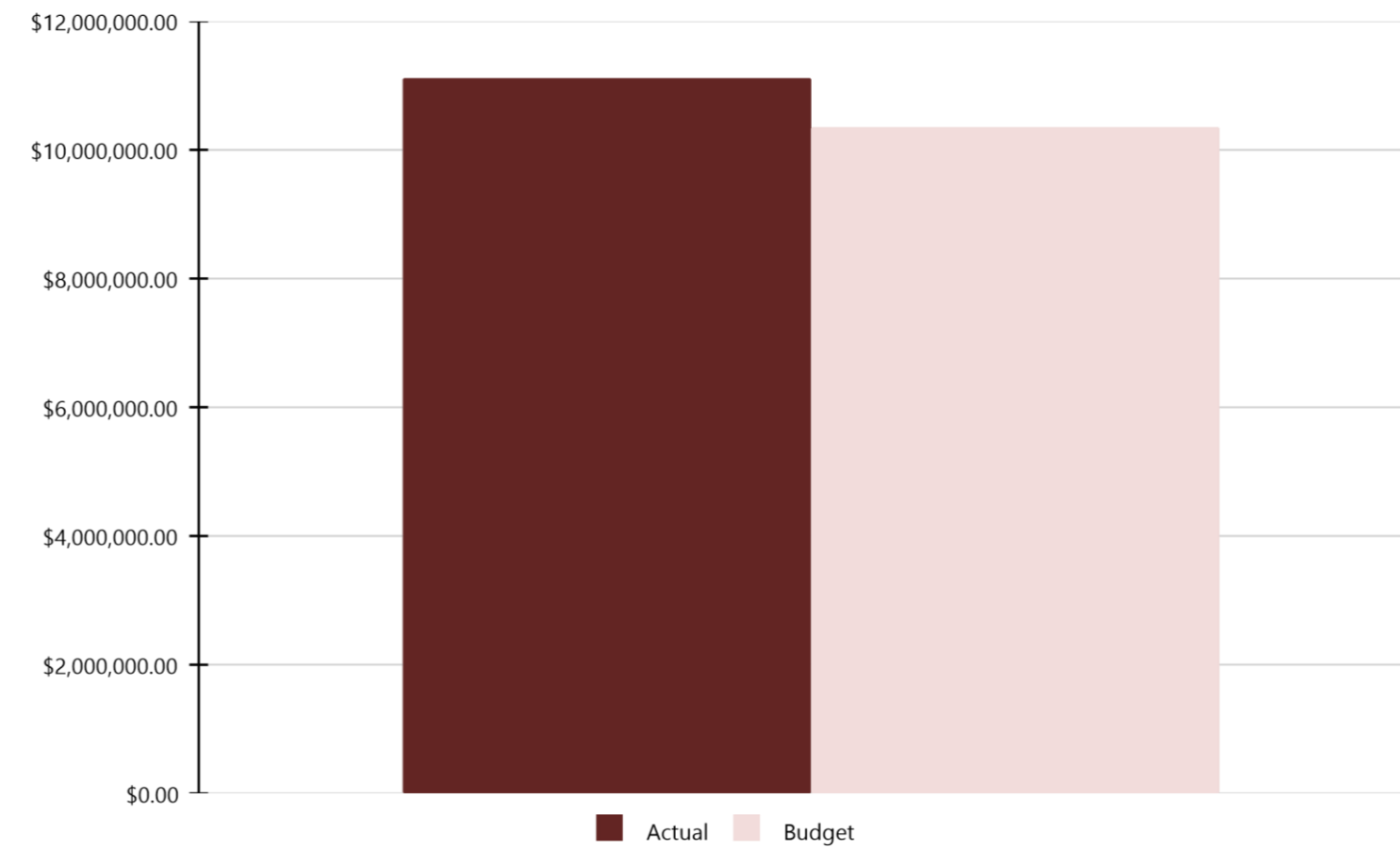
Cash Balance  
**\$4,806,179**

Revenue to Date



Revenue Summary	
Actual	\$11,520,518
Budget	\$10,396,966
Actual to Budget	10.8 %

Expense to Date



Expense Summary	
Actual	\$11,114,639
Budget	\$10,351,443
Actual to Budget	7.4 %

# Actual to Budget Summary

FY 2022-2023, July - June

Account Description	July - Last Closed			Total Budget	2022-2023	
	Actual	Budget	Variance \$		Actual to Total Budget %	Remaining Budget
<b>LCFF</b>	\$7,683,862	\$7,075,825	\$608,037	\$7,075,825	108.6 %	(\$608,037)
<b>Federal Revenue</b>	\$988,806	\$1,091,037	(\$102,231)	\$1,091,037	90.6 %	\$102,231
<b>Other State Revenue</b>	\$1,781,736	\$1,326,899	\$454,837	\$1,326,899	134.3 %	(\$454,837)
<b>Local Revenue</b>	\$1,066,113	\$903,205	\$162,908	\$903,205	118.0 %	(\$162,908)
<b>Total Revenue</b>	\$11,520,518	\$10,396,966	\$1,123,551	\$10,396,966	110.8 %	(\$1,123,551)
<b>Certificated Salaries</b>	\$3,040,398	\$2,980,368	(\$60,029)	\$2,980,368	102.0 %	(\$60,029)
<b>Classified Salaries</b>	\$1,717,170	\$1,709,514	(\$7,655)	\$1,709,514	100.4 %	(\$7,655)
<b>Employee Benefits</b>	\$1,940,946	\$1,666,381	(\$274,566)	\$1,666,381	116.5 %	(\$274,566)
<b>Total Personnel Expenses</b>	\$6,698,513	\$6,356,263	(\$342,250)	\$6,356,263	105.4 %	(\$342,250)
<b>Books and Supplies</b>	\$760,818	\$708,232	(\$52,585)	\$708,232	107.4 %	(\$52,585)
<b>Services &amp; Other Operating Expenses</b>	\$3,389,039	\$3,068,714	(\$320,324)	\$3,068,714	110.4 %	(\$320,324)
<b>Capital Outlay</b>	\$239,237	\$191,170	(\$48,067)	\$191,170	125.1 %	(\$48,067)
<b>Other Outgo</b>	\$27,033	\$27,064	\$31	\$27,064	99.9 %	\$31
<b>Total Operational Expenses</b>	\$4,416,126	\$3,995,180	(\$420,946)	\$3,995,180	110.5 %	(\$420,946)
<b>Total Expenses</b>	\$11,114,639	\$10,351,443	(\$763,196)	\$10,351,443	107.4 %	(\$763,196)
<b>Net Income</b>	\$405,878	\$45,524	\$360,355	\$45,524	891.6 %	(\$360,355)

Revenue  
\$11,520,518

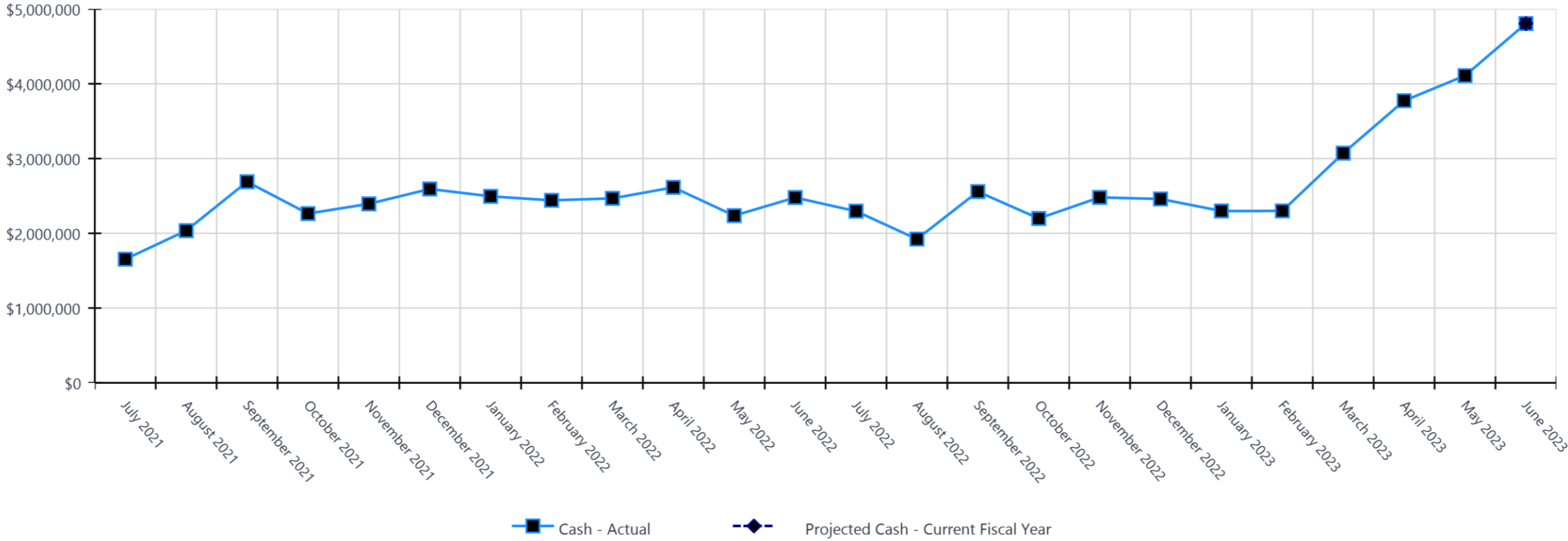
Expenses  
\$11,114,639

Surplus / (Deficit)  
\$405,878

This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in ensuring you receive your revenue in a timely manner and that you stay within the board approved expenditure levels.

# Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2021	\$1,653,878.64	Actual
August 2021	\$2,035,565.73	Actual
September 2021	\$2,689,274.11	Actual
October 2021	\$2,263,722.05	Actual
November 2021	\$2,393,913.66	Actual
December 2021	\$2,593,130.08	Actual
January 2022	\$2,494,604.47	Actual
February 2022	\$2,440,874.05	Actual
March 2022	\$2,467,296.68	Actual
April 2022	\$2,614,759.48	Actual
May 2022	\$2,236,468.98	Actual
June 2022	\$2,478,470.80	Actual

	Cash Amount	Actual or Projected
July 2022	\$2,295,551.56	Actual
August 2022	\$1,922,918.11	Actual
September 2022	\$2,557,782.24	Actual
October 2022	\$2,198,569.21	Actual
November 2022	\$2,480,310.93	Actual
December 2022	\$2,459,445.28	Actual
January 2023	\$2,298,377.74	Actual
February 2023	\$2,299,239.81	Actual
March 2023	\$3,071,585.49	Actual
April 2023	\$3,773,553.23	Actual
May 2023	\$4,109,563.31	Actual
June 2023	\$4,806,179.14	Actual

# Balance Sheet Summary FY 2022-2023 - June

The balance sheet displays all of the school’s assets and the school’s obligations (‘liabilities’) at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

Liquidity Ratio  
**2.2**

Assets	
<b>Current Assets</b>	
Cash	\$4,806,179
Accounts Receivables	\$1,218,178
Prepaid Expenses	\$101,807
<i>Total Current Assets</i>	<i>\$6,126,164</i>
<b>Fixed Assets</b>	
Buildings and Improvements	\$2,048,591
Computer Equipment	\$197,965
Furniture and Fixtures	\$89,579
Construction in Progress	\$61,179
Right of Use Assets	\$11,859,893
Accumulated Depreciation	(\$1,894,673)
<i>Total Fixed Assets</i>	<i>\$12,362,533</i>
<b>Other Assets</b>	
Loans Receivable	(\$104,554)
Security Deposits	\$18,466
<i>Total Other Assets</i>	<i>(\$86,088)</i>
<b>Total Assets</b>	<b>\$18,402,609</b>

Liabilities and Net Assets	
<b>Current Liabilities</b>	
Accounts Payable	\$228,148
Accrued Salaries, Payroll Taxes, Postemployment Benefits	\$159,911
Deferred Revenue	\$2,437,626
<i>Total Current Liabilities</i>	<i>\$2,825,685</i>
<b>Long Term Liabilities</b>	
Loans Payable	\$1,340,726
Capital Leases Payable	\$11,972,645
<i>Total Long Term Liabilities</i>	<i>\$13,313,371</i>
<b>Total Liabilities</b>	<b>\$16,139,056</b>
<b>Net Assets</b>	
Restricted Net Assets	\$45,206
Unrestricted Net Assets	\$1,812,468
Increase/Decrease in Net Assets YTD	\$405,878
<i>Total Net Assets</i>	<i>\$2,263,552</i>
<b>Total Liabilities and Net Assets</b>	<b>\$18,402,609</b>



# CSMC Charter School Support Team



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# Looking Ahead

<b>9/13/2023</b>	Fall Office Hours
<b>9/15/2023</b>	Unaudited Actuals Report (state deadline, local deadline often earlier)
	Corrections to Prior Year annual or P-2 attendance data
<b>9/27/2023</b>	Webinar #3
<b>9/30/2023</b>	CTEIG application possible deadline
	Educator Effectiveness annual expenditure report
	UPK Planning and Implementation report
<b>10/1/2023</b>	Special education current year Level 3 placement requests; timing varies by SELPA
<b>10/14/2023</b>	CARES, ESSER, ESSER II, ESSER III expenditure report
<b>10/15/2023</b>	Special education one time funding reports; timing varies by SELPA
<b>10/25/2023</b>	Webinar #4
<b>10/31/2023</b>	If PENSEC filed, 20 Day Attendance Report
	ASES attendance and expenditure reports
	Federal Cash Management Data Collection (CMDC)
<b>11/29/2023</b>	Webinar #5
<b>12/5/2023</b>	Workshop Topic: LCAP & Accountability Planning
<b>12/7/2023</b>	Workshop Topic: LCAP & Accountability Planning



# HELPING THE EDUCATION MOVEMENT SUCCEED ONE SCHOOL AT A TIME

POWERED BY:



Charter Vision

[info@csmci.com](mailto:info@csmci.com)

Office: 888.994.CSMC

43460 Ridge Park Dr., Ste. 100

Temecula, Ca 92590

**Actual Expenditures through: June 30, 2023**  
**For OCEAA, Object 8012 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Revenue Limit Sources - EPA Payment	8012	494,242.00
TOTAL AVAILABLE		494,242.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>SACS Object</b>	
Instruction	1100	372,898.00
<b>Instruction-Related Services</b>		
Instructional Library, Media, and Technology	1200, 2200, 2900	0.00
Other Instructional Resources (Including Parent Participation)	2900	0.00
<b>Pupil Services</b>		
Guidance and Counseling Services	1200	0.00
Psychological Services	1200	0.00
Attendance and Social Work Services	2900	0.00
Health Services	1200, 2200	0.00
Speech Pathology and Audiology Services	1100	0.00
	1100, 1900,	
Pupil Testing Services	2100	0.00
Pupil Transportation	2200	0.00
Food Services	2200, 2900	0.00
Other Pupil Services		0.00
<b>Ancillary Services</b>		
Community Services		0.00
Plant Services	2200	0.00
Benefits	3000-3999	121,344.00
Other Outgo		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		494,242.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00



**Projected Expenditures through: June 30, 2024**  
**For OCEAA, Object 8012 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Revenue Limit Sources - EPA Payment	8012	1,680,720.00
TOTAL AVAILABLE		1,680,720.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>SACS Object</b>	
Instruction	1100	1,333,919.00
<b>Instruction-Related Services</b>		
Instructional Library, Media, and Technology	1200, 2200, 2900	0.00
Other Instructional Resources (Including Parent Participation)	2900	0.00
<b>Pupil Services</b>		
Guidance and Counseling Services	1200	0.00
Psychological Services	1200	0.00
Attendance and Social Work Services	2900	0.00
Health Services	1200, 2200	0.00
Speech Pathology and Audiology Services	1100	0.00
	1100, 1900,	
Pupil Testing Services	2100	0.00
Pupil Transportation	2200	0.00
Food Services	2200, 2900	0.00
Other Pupil Services		0.00
<b>Ancillary Services</b>		
Community Services		0.00
Plant Services	2200	0.00
Benefits	3000-3999	346,801.00
Other Outgo		0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,680,720.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00

**CHARTER SCHOOL UNAUDITED ACTUALS**  
 FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2022 to June 30, 2023

Charter School Name: Orange County Educational Arts Academy  
 CDS #: 30-66670-0109066  
 Charter Approving Entity: Santa Ana Unified  
 County: Orange  
 Charter #: 0701

This charter school uses the following basis of accounting:  
 (Please enter an "X" in the applicable box below; check only one box)

- X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**  
**Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)**

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	4,807,372.00		4,807,372.00
Education Protection Account State Aid - Current Year	8012	494,242.00		494,242.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,382,248.00		2,382,248.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		7,683,862.00	0.00	7,683,862.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		237,803.34	237,803.34
Special Education - Federal	8181, 8182		87,057.00	87,057.00
Child Nutrition - Federal	8220		337,464.27	337,464.27
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		326,481.88	326,481.88
Total, Federal Revenues		0.00	988,806.49	988,806.49
3. Other State Revenues				
Special Education - State	StateRev SE		519,970.00	519,970.00
All Other State Revenues	StateRev AO	712,346.81	1,069,389.46	1,781,736.27
Total, Other State Revenues		712,346.81	1,589,359.46	2,301,706.27
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	531,018.28	15,124.55	546,142.83
Total, Local Revenues		531,018.28	15,124.55	546,142.83
5. TOTAL REVENUES				
		8,927,227.09	2,593,290.50	11,520,517.59
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	2,131,192.58	291,840.66	2,423,033.24
Certificated Pupil Support Salaries	1200	5,900.55	131,218.48	137,119.03
Certificated Supervisors' and Administrators' Salaries	1300	277,599.67	201,336.46	478,936.13
Other Certificated Salaries	1900	1,309.10		1,309.10
Total, Certificated Salaries		2,416,001.90	624,395.60	3,040,397.50
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	141,536.19	402,952.47	544,488.66
Noncertificated Support Salaries	2200	59,599.06	181,266.05	240,865.11
Noncertificated Supervisors' and Administrators' Salaries	2300	325,694.56	208,399.30	534,093.86
Clerical, Technical and Office Salaries	2400	155,431.71	10,763.33	166,195.04
Other Noncertificated Salaries	2900	237,094.41	18,835.66	255,930.07
Total, Noncertificated Salaries		919,355.93	822,216.81	1,741,572.74
3. Employee Benefits				
STRS	3101-3102	692,641.24	113,360.32	806,001.56
PERS	3201-3202	243,644.86	203,413.48	447,058.34
OASDI / Medicare / Alternative	3301-3302	108,039.84	72,733.59	180,773.43

	Health and Welfare Benefits	3401-3402	294,769.24	125,208.22	419,977.46
	Unemployment Insurance	3501-3502	16,159.34	7,029.69	23,189.03
	Workers' Compensation Insurance	3601-3602	44,793.81	17,293.12	62,086.93
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	10,136.50		10,136.50
	Total, Employee Benefits		1,410,184.83	539,038.42	1,949,223.25
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	22,712.11	124,175.32	146,887.43
	Books and Other Reference Materials	4200	18,633.65	8,680.74	27,314.39
	Materials and Supplies	4300	161,214.44	69,352.46	230,566.90
	Noncapitalized Equipment	4400	86,655.00	39,574.41	126,229.41
	Food	4700	9,180.57	220,639.05	229,819.62
	Total, Books and Supplies		298,395.77	462,421.98	760,817.75
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	89,257.46	52,388.33	141,645.79
	Dues and Memberships	5300	13,133.86		13,133.86
	Insurance	5400	104,134.43	188.29	104,322.72
	Operations and Housekeeping Services	5500	207,245.48		207,245.48
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,239,829.76	7,163.55	1,246,993.31
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	1,198,656.19	418,824.59	1,617,480.78
	Communications	5900	56,259.43	1,957.19	58,216.62
	Total, Services and Other Operating Expenditures		2,908,516.61	480,521.95	3,389,038.56
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	239,236.92		239,236.92
	Amortization Expense - Lease Assets	6910			0.00
	Total, Capital Outlay		239,236.92	0.00	239,236.92
7.	Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399	(4,891.86)	4,891.86	0.00
	Debt Service:				
	Interest	7438	27,032.85		27,032.85
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		27,032.85	0.00	27,032.85
	Total, Other Outgo		22,140.99	4,891.86	27,032.85
8.	TOTAL EXPENDITURES		8,213,832.95	2,933,486.62	11,147,319.57
	<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
C.	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		713,394.14	(340,196.12)	373,198.02
D.	<b>OTHER FINANCING SOURCES / USES</b>				
1.	Other Sources	8930-8979			0.00

Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(340,196.12)	340,196.12	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(340,196.12)	340,196.12	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		373,198.02	0.00	373,198.02	
<b>F. FUND BALANCE / NET POSITION</b>					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	2,345,493.06	(45,205.55)	2,300,287.51	
b. Adjustments/Restatements	9793, 9795	(533,024.85)	90,411.10	(442,613.75)	
c. Adjusted Beginning Fund Balance /Net Position		1,812,468.21	45,205.55	1,857,673.76	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,185,666.23	45,205.55	2,230,871.78	
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. <b>Components of Ending Net Position (Accrual Basis only)</b>					
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00	
b. Restricted Net Position	9797		45,205.55	45,205.55	
			Must be zero or negative.		
c. Unrestricted Net Position	9790A	2,185,666.23	0.00	2,185,666.23	
	<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>					
1. Cash					
In County Treasury	9110	3,824,930.86			3,824,930.86
Fair Value Adjustment to Cash in County Treasury	9111				0.00
In Banks	9120	936,042.73		45,205.55	981,248.28
In Revolving Fund	9130				0.00
With Fiscal Agent/Trustee	9135				0.00
Collections Awaiting Deposit	9140				0.00
2. Investments	9150				0.00
3. Accounts Receivable	9200	72,324.78			72,324.78
4. Due from Grantor Governments	9290	1,145,852.99			1,145,852.99
5. Stores	9320				0.00
6. Prepaid Expenditures (Expenses)	9330	101,807.08			101,807.08
7. Other Current Assets	9340	18,466.00			18,466.00
8. Lease Receivable	9380				0.00
9. Capital Assets (accrual basis only)	9400-9489	12,362,532.93			12,362,532.93
10. TOTAL ASSETS		18,461,957.37	45,205.55		18,507,162.92
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1. Deferred Outflows of Resources	9490				0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00		0.00
<b>I. LIABILITIES</b>					
1. Accounts Payable	9500	311,532.41			311,532.41
2. Due to Grantor Governments	9590	83,728.00			83,728.00
3. Current Loans	9640	1,445,280.47			1,445,280.47
4. Unearned Revenue	9650	2,437,625.76			2,437,625.76



5. Long-Term Liabilities (accrual basis only)	9660-9669	11,998,124.50		11,998,124.50
6. TOTAL LIABILITIES		16,276,291.14	0.00	16,276,291.14
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		2,185,666.23	45,205.55	2,230,871.78

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____	\$ _____		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. 03/13/20	ELOG 7425 resource	205,288.79
b. 03/13/20	ELOG 7426 resource	43,048.00
c. 03/13/20	AMIMDBG 6762 resource	15,748.00
d. _____		
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>		<b>264,084.79</b>

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	11,147,319.57
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	988,806.49
c. Subtotal of State & Local Expenditures	10,158,513.08
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	266,269.77
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f. Less Supplemental Expenditures made as the result of a Presidentially	264,084.79

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 9,628,158.52