

Orange County Educational Arts Academy
A California Public Charter School

BOARD OF DIRECTORS
MEETING MINUTES

Regular Meeting

March 13, 2024

6:00 p.m. – Closed Session

6:30 p.m. – Open Session

OCEAA School Library

825 N Broadway, Santa Ana, CA

Reference Materials: <https://bit.ly/4c8UqEH>

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

MINUTES

I. Call to Order:

A. Roll Call

Board Members

Dr. Alfonso Bustamante
Carmen Aparicio, Chair
Ben Stanphill, Secretary
Jessica Reyes
Dr. Kenia Cueto

Present

X

X
X
X

Absent

X

X

Staff/Other

Dr. 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

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. Operations Report – Dennis Nguyen, CSMC
- B. Staff Reports
 - 1. Executive Director – Mike Limon
 - (a) 2023-24 Special Education Plan – Micki Webb
 - 2. School Director – Pedro Llorente
- 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 February 2024 Board Meeting
- B. Approve January 2024 Check Register
- C. Approval of minutes from February 26, 2024 Special Board Meeting

Action: Approve Consent Items Listed Above	Motion: JR Second: KC
	Vote: 3 for 0 against

VIII. Review and Approve 2023-2024 Revised Budget

Action: Approve 2023 – 2024 Revised Budget, 2024-03-08 OCEAA FY 23-24 Budget Revision #2 PDF	Motion: JR Second: KC
	Vote: 3 for 0 against

IX. Review and Approve 2023-2024 Second Interim Report

Action: Approve 2023-2024 Second Interim Report	Motion: CA Second: JR
	Vote: 3 for 0 against

X. Items for Future Meetings

The next regularly scheduled meeting is on April 10, 2024.

XI. Adjournment

The meeting was adjourned at 8:39 PM.



Financials through Jan 31, 2024

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 Jan 31, 2024, compared against our board-approved revised budget from Dec 2023, based on 628 students enrolled and 577.8 ADA.

YTD Revenues through **Jan 31, 2024**, are **\$6,425,050** or **9.4% (\$550,856) over** our current budget primarily due to the monthly receipt of ELOP FY23-24 funds totaling \$507k YTD. LCFF state revenues are ahead of budget by \$161k but we anticipate seeing this trend the opposing way moving forward. The bulk of federal revenues are behind budget totaling \$94k (nutrition, SPED, and Title Funds).

YTD Expenses through **Jan 31, 2024**, are **\$6,383,367** or **4.1% (\$273,002) under** our current budget. Personnel expenses drive the overall underspend at \$320k less than budgeted. Although other categories are underspend YTD, there are several expense items currently overspent when compared to budget. These consist of materials/supplies (\$15k), parking (\$35.8k), PD (\$34k), legal (\$22k), and educational consultants (\$72.3k). We recently reviewed expenditures to adjust accordingly with an upcoming budget revision.

Therefore, net income is **\$41,683**.

Balance Sheet:

As of Jan 31, 2024, we had total cash of \$5,230,642, short-term liabilities of \$3,675,593, and long-term liabilities of \$11,741,993. The ending fund balance is \$2,305,235.

Reconciled cash decreased by approx. \$77.7k in the month of January.

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: **142.3 %** Target: **> 100.0 %**

Formula:
(Cash) / (Current Liabilities)

Defensive Interval

Months of continued operation without incoming funds



Current: **5.9** Target: **> 3 months**

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

Current Ratio (Liquidity)

Ability to pay short-term obligations




Current: **1.6** Target: **> 1.0**

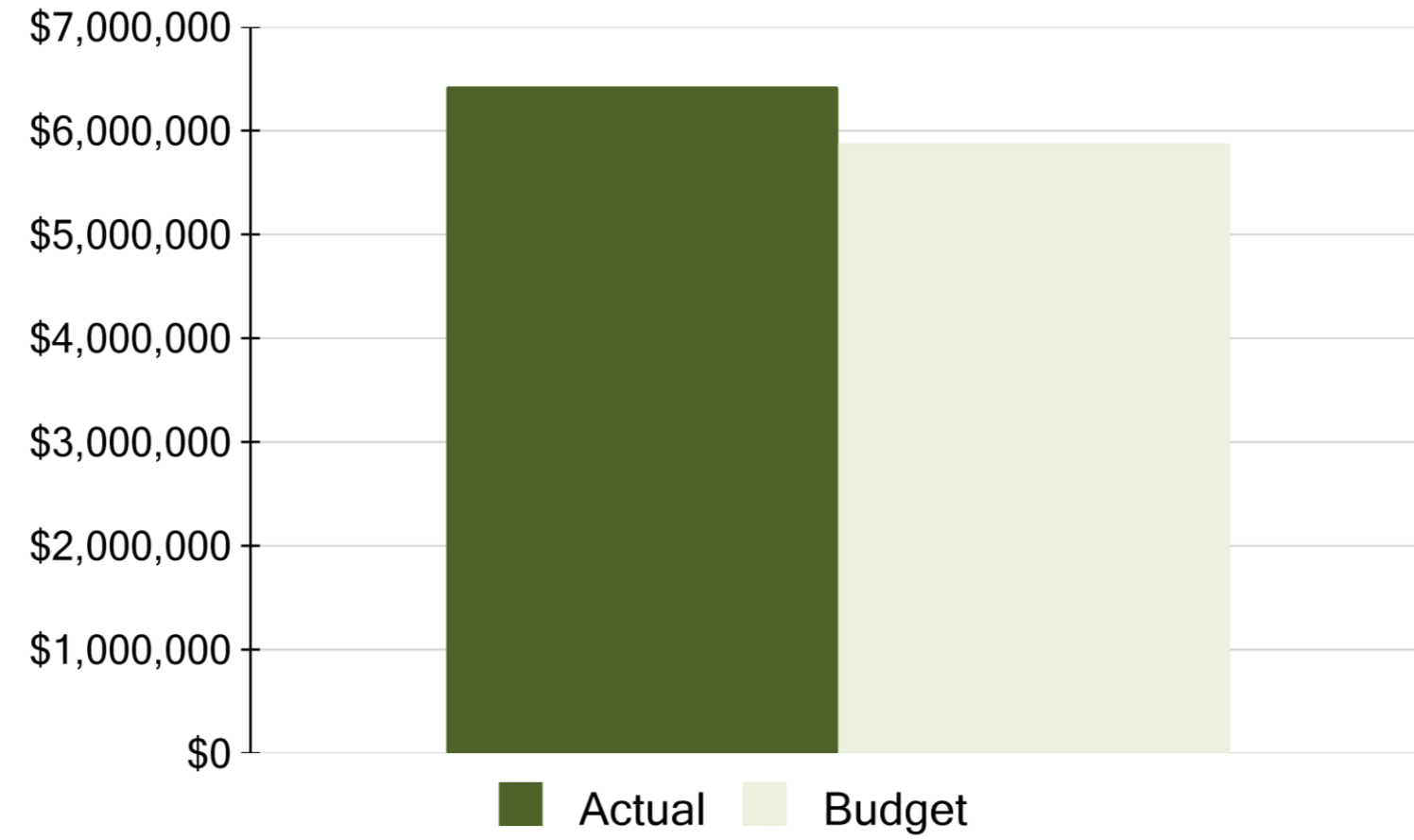
Formula:
(Current Assets) / (Current Liabilities)

Financial Snapshot

FY 2023-2024, July - January

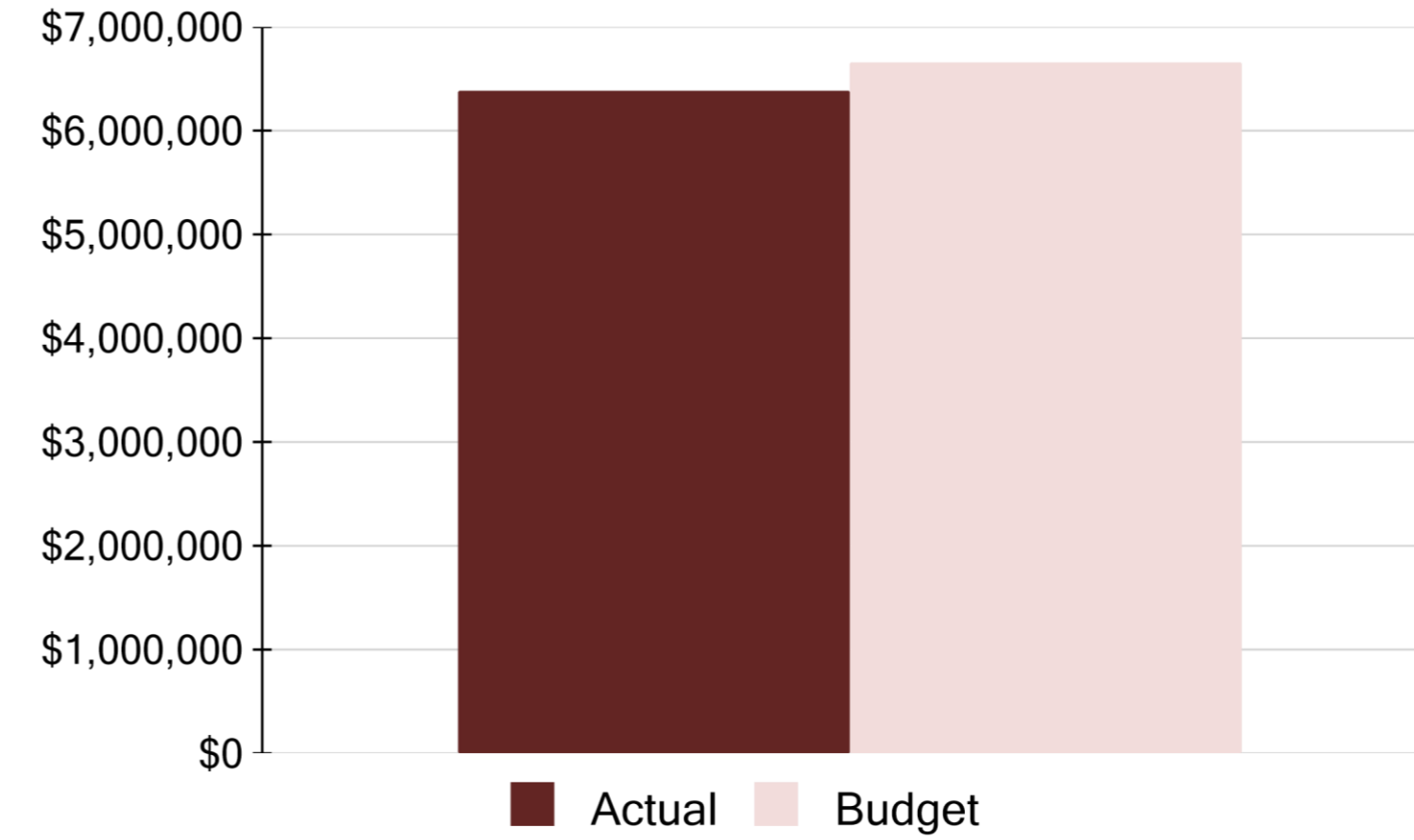
Cash Balance
 **\$5,230,642**

Revenue to Date



Revenue Summary	
Actual	\$6,425,050
Budget	\$5,874,193
Actual to Budget	9.4 %

Expense to Date



Expense Summary	
Actual	\$6,383,367
Budget	\$6,656,370
Actual to Budget	-4.1 %

Actual to Budget Summary

FY 2023-2024, July - January

Account Description	July - Last Closed			Total Budget	2023-2024	
	Actual	Budget	Variance \$		Actual to Total Budget %	Remaining Budget
LCFF Revenue	\$4,512,902	\$4,351,187	\$161,715	\$7,957,288	56.7 %	\$3,444,386
Federal Revenue	\$218,161	\$312,809	(\$94,648)	\$810,407	26.9 %	\$592,246
State Revenue	\$1,293,678	\$852,166	\$441,511	\$2,570,678	50.3 %	\$1,277,000
Local Revenue	\$400,308	\$358,030	\$42,278	\$496,851	80.6 %	\$96,543
Total Revenue	\$6,425,050	\$5,874,193	\$550,856	\$11,835,224	54.3 %	\$5,410,174
Certificated Salaries	\$1,806,174	\$1,902,397	\$96,223	\$3,401,221	53.1 %	\$1,595,047
Classified Salaries	\$1,057,898	\$1,190,389	\$132,491	\$2,195,293	48.2 %	\$1,137,394
Benefits	\$1,052,809	\$1,144,861	\$92,051	\$2,106,657	50.0 %	\$1,053,848
Total Personnel Expenses	\$3,916,882	\$4,237,647	\$320,765	\$7,703,171	50.8 %	\$3,786,289
Books and Supplies	\$459,967	\$519,263	\$59,297	\$788,578	58.3 %	\$328,611
Services	\$2,006,519	\$1,827,777	(\$178,742)	\$3,027,970	66.3 %	\$1,021,451
Capital Outlay	-	\$71,682	\$71,682	\$191,170	0.0 %	\$191,170
Total Operational Expenses	\$2,466,485	\$2,418,723	(\$47,762)	\$4,007,717	61.5 %	\$1,541,232
Total Expenses	\$6,383,367	\$6,656,370	\$273,003	\$11,710,888	54.5 %	\$5,327,521
Net Income	\$41,683	(\$782,176)	\$823,859	\$124,336	33.5 %	\$82,653

Revenue
\$6,425,050

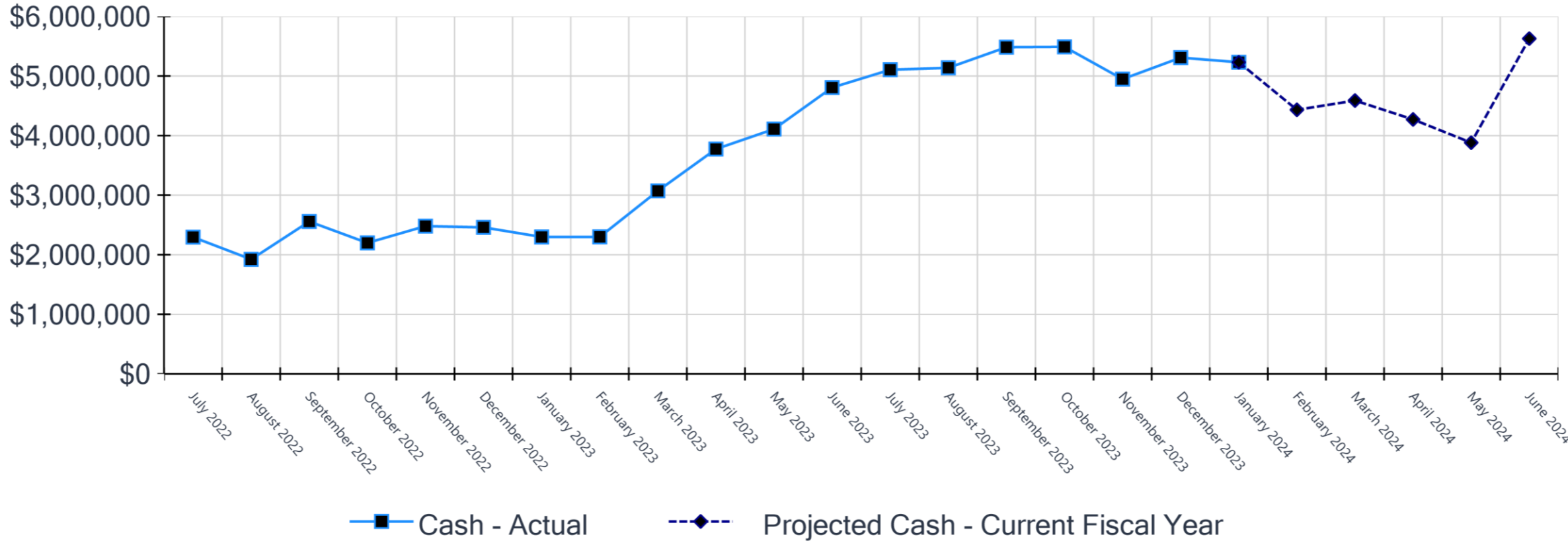
Expenses
\$6,383,367

Surplus / (Deficit)
\$41,683

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 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

	Cash Amount	Actual or Projected
July 2023	\$5,105,051.24	Actual
August 2023	\$5,137,279.81	Actual
September 2023	\$5,483,567.39	Actual
October 2023	\$5,489,067.58	Actual
November 2023	\$4,947,787.03	Actual
December 2023	\$5,308,408.38	Actual
January 2024	\$5,230,641.73	Actual
February 2024	\$4,432,335.00	Projected
March 2024	\$4,588,205.00	Projected
April 2024	\$4,270,882.00	Projected
May 2024	\$3,881,044.00	Projected
June 2024	\$5,628,018.00	Projected

Balance Sheet Summary FY 2023-2024 - January

Assets	
Current Assets	
Accounts Receivable	\$502,717
Cash and Cash Equivalents	\$5,230,642
Prepaid Expenses	\$20,117
Total Current Assets	\$5,753,475
Fixed Assets	
Accumulated Depreciation	(\$1,894,673)
Fixed Assets	\$13,950,107
Total Fixed Assets	\$12,055,433
Other Assets	
Other Assets	\$18,466
Total Other Assets	\$18,466
Total Assets	\$17,827,375

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$107,100
Accrued Liabilities	\$238,121
Loans Payable Current	\$1,005,438
Other Short Term Liability	\$2,324,934
Total Current Liabilities	\$3,675,593
Long Term Liabilities	
Other Liabilities	\$11,741,993
Long Term Intercompany Payables	\$27,550
Total Long Term Liabilities	\$11,769,544
Total Liabilities	\$15,445,136
Net Increase/(Decrease in Net Assets)	
Net Increase/(Decrease) in Net Assets	\$41,683
Total Net Increase/(Decrease) in Net Assets	\$41,683
Total Net Assets	
Total Net Assets	\$2,382,239
Total Net Assets	\$2,382,239
Total Liabilities and Net Assets	\$17,827,375

Liquidity Ratio

1.6

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.

Looking Ahead

3/13/2024	Spring Office Hours
3/15/2024	Second Interim Financial Report state deadline, authorizers may require earlier
3/24/2024	Special education MOE pre-test; timing and steps vary by SELPA
3/27/2024	Webinar #8
4/1/2024	Audit firm selection
	Form 700
4/5/2024	ESSER and GEER Annual Report due
4/9/2024	Workshop: Charter Renewal
4/11/2024	Workshop: Charter Renewal
4/15/2024	CARES, ESSER, ESSER II, ESSER III, ELOG, ARP expenditure report
4/18/2024	Special education federal and level 3 reports; timing and steps vary by SELPA
4/21/2024	Special education ADA and enrollment report; timing and steps vary by SELPA
4/24/2024	Webinar #9
4/30/2024	Federal Cash Management Data Collection (CMDCC)
	ASES attendance and expenditure reports
5/1/2024	Recommended public hearing for preliminary budget and LCAP
	P-2 Attendance Report, state deadline
	Special education low incidence reimbursement; timing and steps vary by SELPA
5/15/2024	Form 990 Return of Exempt Organization
	Annual report for federal pandemic relief funds

Looking Ahead

5/20/2024	
	Charter school information survey due to CDE
5/22/2024	Webinar #10
5/31/2024	Universal Pre-K grant survey due
6/1/2024	Approval of LCAP and Budget, due 6/30
6/2/2024	SB740 application due

CSMC Charter School Support Team



Tom Nichols
Executive Vice President of Client
Services and Operations
tnichols@csmci.com



Kristin Nowak
Regional SBM Director
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Dennis Nguyen
School Business Manager
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HELPING THE EDUCATION MOVEMENT SUCCEED ONE SCHOOL AT A TIME

POWERED BY:



Charter Vision

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Office: 888.994.CSMC
43460 Ridge Park Dr., Ste. 100
Temecula, Ca 92590



March 13, 2024 Executive Director Board Report

Current Enrollment: 628 enrolled (two will drop)

2024-25 Prospective Family Overview Sessions:

- Friday, March 15, 2024
- **Lottery date:** March 29, 2024
- **Student Intent to Return - Begin: Mar 28, 2024 - End: April 17, 2024**
- **Back to School Registration (BtsR) - Tuesday, July 23, 2024 & Wednesday, July 24, 2024**

Total number of perspective candidates as of 3/13/24

Grade Level	Number of candidates
TK	59 > 60
K	60 > 64
1	11 > 12
2	7 > 11(same)
3	5 > 7
4	3 > 6
5	6 > 9 (same)
6	17 > 18
7	2 > 3
8	3 > 4

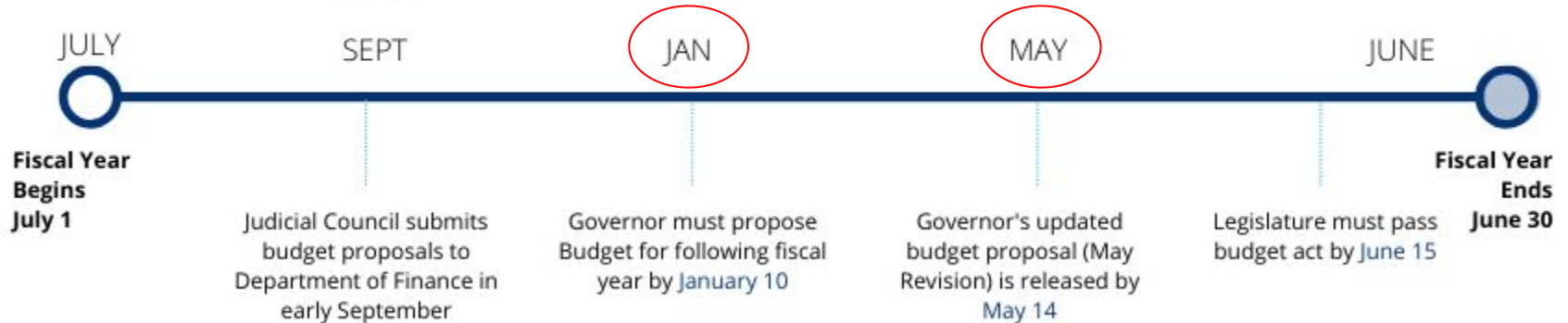


Current Enrollment and Planning Ahead

Budget Workflows: State



California's Budget Process Timeline





Statement from State Superintendent:

- Multi-Billion Dollar Deficit at State Level Projections
- Jan 2024 Gov. Budget Update (Cost of Living Adjustment - “COLA” 0.76% vs. 8.22% this year)
- Preserves universal school meals and Universal Transitional Kindergarten
- Literacy Screening
- Proposition 98 to support subject matter expert work in math (PD)
- School operations, including \$500 million for zero-emission school buses

From CASBO:

- We are not seeing cash deferrals
- No mid-year funding cuts.
- No program rollbacks or changes.
- No additional block grant claw backs.
- No state buy down towards the school employer contribution for CalPERS and CalSTRS.



Jan. 2024 Gov Budget Released



Local Fiscal Forecasts

(based on 1st interim budgets)

- [Santa Ana USD](#): The District anticipates losing 1,938 students in 2024-25, 23-24 (\$57,000,000)
- [Anaheim Elementary SD](#): 23-24 (\$13,508,602)
- [LAUSD](#): 24-25: (\$1,785.1 in millions, 24.64% of budget) P. 195

Disclaimer: Other assumptions includes remaining one-time funds, emergency reserves and fund balance items



ORANGE COUNTY *Schools*

Local Fiscal Forecasts (Updates)

- [Santa Ana USD](#) (2nd Interim): (\$42,444,559) deficit spend this year
- Anaheim Elementary SD:
 - 3/13/24 Board meeting for 2nd Interim
 - 2/7/24: Proposed Budget Stabilization Plan: <https://bit.ly/3vbe02A>
 - Proposed adjustments of \$42 million



Historical:

18-19: 97%
22-23: 86%

Orange County Educational Arts Academy

08/09/2023 to 03/13/2024 = 126 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	1	40	0	2	39	5166	0	355	376.00	4414.00	35.03	91.75%
0	1	84	2	8	77	10458	0	959	574.00	8899.00	70.63	93.68%
Subtotal	2	124	2	10	116	15624	0	1314	950.00	13313.00	105.66	93.03%
1	0	85	0	1	84	10710	0	167	571.00	9924.00	78.76	94.13%
2	0	73	0	0	73	9198	0	378	462.00	8278.00	65.70	93.85%
3	0	78	0	4	74	9828	0	-61	534.00	9308.00	73.87	94.12%
Subtotal	0	236	0	5	231	29736	0	484	1567.00	27510.00	218.33	94.04%
4	0	70	0	3	67	8820	0	337	502.00	7905.00	62.74	93.19%
5	0	69	0	5	64	8694	0	479	319.00	7837.00	62.20	95.40%
6	0	73	0	1	72	9198	0	95	428.00	8622.00	68.43	94.72%
Subtotal	0	212	0	9	203	26712	0	911	1249.00	24364.00	193.37	94.43%
7	0	47	0	2	45	5922	0	186	301.00	5381.00	42.71	93.81%
8	0	33	0	0	33	4158	0	0	265.00	3811.00	30.25	91.65%
Subtotal	0	80	0	2	78	10080	0	186	566.00	9192.00	72.96	92.90%
Grand Total	2	652	2	26	628	82152	0	2895	4332.00	74379.00	590.32	93.85%



Current ADA as of 3/13/24 Report

Recap From Certificated Team Presentation

1. State Budget will not provide as large as a COLA next year compared to this year
2. State has no current plans to cut base funding (follow Gov. May Revise budget)
3. No plans for reduction in force at OCEAA
4. Teachers will continue to progress in step and column and no classified member salary reductions
5. Reviewing employee contribution costs to health benefits for 24-25
6. Reducing operating budget line items as appropriate
7. Review stipend opportunities
8. Same commitment for teacher non-compensatory related items



- **Our first step includes 22-23 UAF, 23-24 First Interim and 23-24 YTD Projections as of Dec 23'**
- **For expenses** – we manually entered some expenses while others we put at 2% increase from 1st interim FY23-24 (no projections yet for other items such as Insurance). **If we continue w/ current spending rates.**
 - Personnel expenses on the summary tab are at a broad 1% increase without going into the finer details.
- **For revenues** – we removed all other federal and put all other state at \$500k. ADA of 93% and same enrollment and includes the 0.76% COLA.
- **Projected Bottom Line w/ First Draft: (\$713,595)**
- **Restricted One-time funds (as of 1/23/24):**
 - ELOP - \$510,588
 - Arts & Music - \$311,001
 - Learning Recovery - \$794,985
 - Best Food - \$64,918
 - **Grand total of \$1,681,492 (\$500k included in projection)**



Release of Charter School Performance Category Data File

The State of CA just released their new Understanding our Renewal Track.
OCEAA is in the **Highest** level

Orange County Educational Arts
Academy - 0109066's Renewal
Track:



What does this mean for my school?

If renewing in 2021-22, this school eligible for a streamlined 5-7 year renewal and is guaranteed renewal (barring operational, governance, or financial concerns). The renewal is streamlined because the school's petition only has to be updated in order to comply with any new laws that passed since the charter's last renewal. It is up to the authorizer's discretion to determine whether a High Track charter should receive a 5, 6, or 7-year renewal. For guidance on an authorizer's historical preferences with regard to granting longer renewals, CCSA member school staff should contact their CCSA Local Advocacy representative. Must have above average Status on academic indicators & a majority of its underserved subgroups and/or all Blue/Green Dashboard colors.

<https://www.cde.ca.gov/sp/ch/performcategoryltr2024.asp>





CALIFORNIA CHARTER SCHOOLS
CONFERENCE

March 18-21, 2024

Long Beach Convention Center, Long Beach, CA






TOP TEACHERS & EMPLOYEES
 SCHOOL HEROES OF ORANGE COUNTY

Surprising Heroes

 ...With flowers, balloons, certificates and smiles — pictures from the schools
 When nominees for school heroes were announced, many schools made surprise announcements about their honorees and captured the moment. These are just a few of the many photos sent to Parenting OC.





OCEAA'S 2024
JOG-A-THON
FRIDAY MARCH 22ND



Q&A



Special Education Strategic Plan

2023/2024

Orange County Educational Arts Academy

**Prepared by:
Micki Webb, M.S.
Special Education Coordinator
March, 2024**

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PROGRAM OVERVIEW

Orange County Educational Arts Academy ([OCEAA](#)) is a public charter school located in Santa Ana, California. It is a member of the El Dorado Charter Special Education Local Plan Area (SELPA). OCEAA serves students enrolled in Transitional Kindergarten (TK) through 8th grades. All students are enrolled in OCEAA's Two-Way Bilingual Immersion Program (TWBI), a federally recognized best practice. TWBI programs strive to promote bilingualism and biliteracy, high academic achievement, and positive cross-cultural attitudes and behaviors in all students. OCEAA's TWBI program follows a 90:10 dual language acquisition model. Initially, 90% of instruction is in Spanish, with English instruction increasing until there is a fifty-fifty balance in 5th and 6th grades. In 7th and 8th grades, biliteracy is maintained with a minimum of two core academic classes taught in Spanish. The student population of Orange County Educational Arts Academy is 627 as of 1/9/24. It was 607 on 2/21/23 and was 586 on 2/1/2022.

The school's minority student enrollment is 94%. The student population as of January 2024 is made up of 52% female students and 48% male students which is the same as this time last school year. *The school enrolls 73% low income students as of January 2024. *The low-income rating reflects state test scores for students at this school who qualify for free or reduced-price lunch compared to all students in the state. Source: [GreatSchools](#); this rating was calculated in 2023

Student Diversity

Ethnicity/Race Indicator	February 2022	February 2023	January 2024
Minority Enrollment	96.6%	95.2%	94%
White	3.4%	4.8%	5%
Hispanic/Latino	93.4%	92%	92%
Two or more races	2.2%	N/A	1%
Asian or Asian/Pacific Islander	0.6%	0.2%	0.3%
Black or African American	0.2%	0.5%	0.2
Native Hawaiian or Other Pacific Islander	0.2%	0.2%	0%
American Indian or Alaska Native	0%	0.3%	0.3%
Chinese	N/A	0.5%	N/A
Vietnamese	NA	0.3%	N/A
Other Asian	N/A	0.2%	N/A
Other	N/A	1.3%	N/A
Unspecified	N/A	N/A	1.4%

The above data for 2024 is derived from PowerSchool’s Scheduling/Reporting Ethnicity Report as of 1/9/24. Any federal ethnicity/race indicator with “N/A” is due to this category not being currently indicated as a federal ethnicity/race indicator at this time.

SPECIAL EDUCATION POPULATION

OCEAA utilizes Special Education Information System (SEIS), a web-based platform managed by the San Joaquin County Office of Education, to manage and store data related to its special education student population. Special education compliance data such as mandated timelines, document composition, and parent involvement is monitored by the El Dorado Charter SELPA and reported to the California Department of Education (CDE). Corrections or adjustments to policies and procedures due to noncompliance are addressed by OCEAA’s special education coordinator and its CALPADS/PowerSchool Administrator/Database Coordinator.

As of 2/27/24, OCEAA has 88 students with active Individualized Education Programs (IEPs) with another six students in pending status with evaluations in process to determine eligibility for special education supports and services. Following are tables for comparison of key special education data across the past three years followed by a summary of the data represented in these tables:

KEY SPECIAL EDUCATION DATA - THREE YEAR LOOKBACK

	As of 1/28/22	As of 2/21/23	As of 2/27/24
Students with IEPs	55	85	88
Percent of Students with IEPs at OCEAA	9.3%	14%	14%
Nationwide Average of Students with IEPs	14% 2019–20 per data compiled by the National Center for Education Statistics (NCES)	15% 2020–21 per data compiled by the NCES	15% 2021–22 per data compiled by NCES
California Average of Students with IEPs	12.8% in 2019 per data compiled by KidsData.org	13% in 2020 per data compiled by KidsData.org	13% 2021–22 per data compiled by NCES
Students “pending” eligibility	12	9	8

	21/22 School Year	22/23 School Year	23/24 School Year
Students Exited (no longer eligible)	2	3	0 as of 1/9/24 in the 23/24 school year
Students Transferring Into OCEAA with IEPs	9	6	9
Students Eligible for ESY	10	13	13

21/22 Disability Data for OCEAA Compared to [18/19 NCES Data](#)

DISABILITY	NCES PERCENTAGE	OCEAA PERCENTAGE
Autism (AUT)	1.4	0.8
Deaf Blindness (DB)	0 (rounds to zero)	0 (zero students)
Developmental Delay (DD)	0.9	0 (OCEAA has no students under age 3 yrs)
Emotional Disturbance (ED)	0.7	0 (zero students)
Hearing Impairment/Hard of Hearing (HH)	0.1	0 (zero students)
Intellectual Disability (ID)	0.9	0 (zero students)
Multiple Disabilities (MD)	0.3	0 (zero students)
Orthopedic Impairment (OI)	0.1	0.1
Other Health Impairment (OHI)	2.1	0.3
Specific Learning Disability (SLD)	4.7	4.9
Speech or Language Impairment (SLI)	2.7	5.8
Traumatic Brain Injury (TBI)	0.1	0 (zero students)
Visual Impairment (VI)	0.1	0 (zero students)

22/23 Disability Data for OCEAA Compared to [20/21 NCES Data](#)

DISABILITY	NCES PERCENTAGE	OCEAA PERCENTAGE
Autism (AUT)	1.7	1.8
Deaf Blindness (DB)	0 (rounds to zero)	0 (zero students)
Developmental Delay (DD)	1.0	0 (OCEAA has no students under age 3 yrs)
Emotional Disturbance (ED)	0.7	0.2
Hearing Impairment/Hard of Hearing (HH)	0.1	0.2
Intellectual Disability (ID)	0.9	0 (zero students)
Multiple Disabilities (MD)	0.3	0 (zero students)
Orthopedic Impairment (OI)	0.1	0 (zero students)
Other Health Impairment (OHI)	2.2	3.1
Specific Learning Disability (SLD)	4.8	7.1
Speech or Language Impairment (SLI)	2.7	6.9
Traumatic Brain Injury (TBI)	0.1	0 (zero students)
Visual Impairment (VI)	0.1	0 (zero students)

23/24 Disability Data for OCEAA Compared to [21/22 NCES Data](#)

DISABILITY	NCES PERCENTAGE	OCEAA PERCENTAGE
Autism (AUT)	1.8	1.6
Deaf Blindness (DB)	0 (rounds to zero)	0 (zero students)
Developmental Delay (DD)	1.0	0 (OCEAA has no students under age 3 yrs)
Emotional Disturbance (ED)	0.7	0.2
Hearing Impairment/Hard of Hearing (HH)	0.1	0.3
Intellectual Disability (ID)	0.9	0 (zero students)
Multiple Disabilities (MD)	0.3	0 (zero students)
Orthopedic Impairment (OI)	0.1	0 (zero students)
Other Health Impairment (OHI)	2.3	3.8
Specific Learning Disability (SLD)	4.8	5.7
Speech or Language Impairment (SLI)	2.8	7.3
Traumatic Brain Injury (TBI)	0.1	0 (zero students)
Visual Impairment (VI)	0.1	0 (zero students)

Data Analysis and Status Updates

OCEAA is currently maintaining a special education eligibility rate (14%) that is just slightly below the most recently cited national average (15%). Statistically, overall OCEAA is neither under identifying nor over identifying students as having disabilities. This is likely attributed to effective intervention within the Multi-Tiered Systems of Support (MTSS) including Coordination of Services Team (CoST), Student Study Team (SST), response to intervention (RTI) program, classroom-wide interventions and behavior management incorporating the CREW methodology and program, as well as after school programs like KEDS. Additionally, parent support and involvement and ongoing professional development likely impact this statistic.

OCEAA ended the 22/23 school year with 5.9% of enrolled students with IEPs indicating speech or language impairment as either the primary or secondary eligibility. This was down from 6.9% at the start of the 22/23 school year and perhaps evidence of the

efforts in preventing selection as a school exhibiting overidentification in this eligibility category. However, in fall of the 23/24 school year, nine students enrolled in OCEAA with IEPs indicating speech or language impairment as either the primary or secondary eligibility. This resulted in a 1.4% increase in OCEAA's percentage of enrolled students with IEPs indicating speech or language impairment as either the primary or secondary eligibility, bringing it to 7.3%

- Over the past two school years, OCEAA considered the root cause of the contributing factors resulting in the significantly high rate of students identified as meeting eligibility criteria under the exceptionality of SLI with purposed consideration for the population of students who are English Learners (ELs), the population of students who are English Only (EO), and any other previously unidentified factors. Resources for professional development in this area were provided to the assessing special education staff and case by case consultation with the special education coordinator was conducted as students presented for triennial re-evaluation due dates. Other practices were reviewed and revised to address this as well including implementation of SST as a formalized, school wide available process aligned with the SELPA guidelines and conducting full, multidisciplinary triennial reevaluations for students previously eligible only under SLI. Ongoing focus on addressing the following will be critical to OCEAA avoiding potential disproportionality in this area:
 - Prioritize consistent staff assigned for assessing for SLI [Status Update 2/2024: OCEAA has now hired a speech and language pathologist \(SLP\) and is no longer reliant on Non Public Agencies \(NPAs\) to staff this position. This has accomplished the desired consistency in assessment approach.](#)
 - Prioritize provision of professional development (PD) specific to assessing students to consider SLI eligibility with a focus on students who are EL, have autism and/or have SLDs [Status Update 2/2024: OCEAA's SLP has participated in several PDs over the past year to further increase capacity in the area of assessing students who are EL in consideration of speech or language impairment.](#)
 - Prioritize re-evaluation of students with secondary eligibility of SLI with higher priority of those with primary of autism and no previous presentation with articulation concerns [Status Update 2/2024: OCEAA's special education team has made this a priority. Currently, only two students with IEPs have a primary eligibility of autism with a secondary eligibility of speech or language impairment. Both students have articulation deficits which cause them to meet eligibility criteria for SLI.](#)

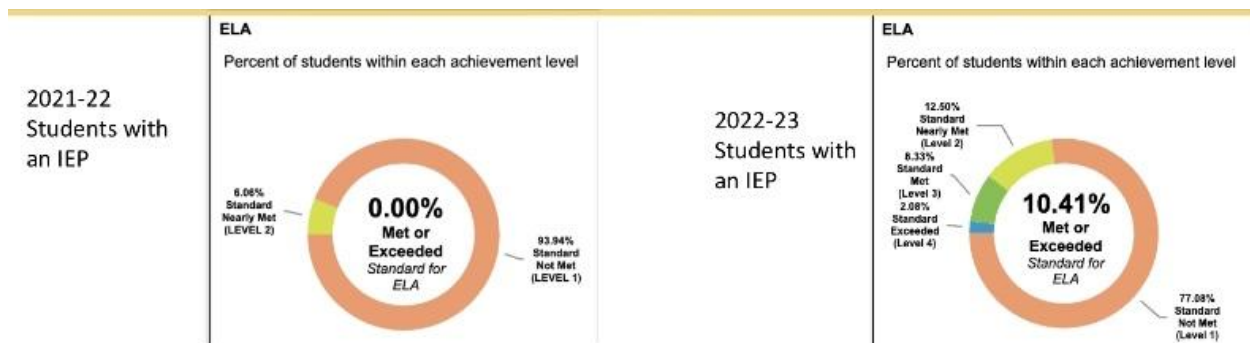
- Continue case consultation to address this area [Status Update 2/2024: Over the last calendar year, the special education team has conducted 20 case consultation meetings.](#)
- Continue implementation of SST process [Status Update 2/2024: OCEAA has continued its SST process.](#)
- The California Department of Education (CDE) conducts ongoing monitoring of data submitted regarding eligibility for special education supports and services in order to identify local education agencies (LEAs) with disproportionate representation by race and ethnicity of students receiving special education services. [Disproportionality data is published](#) on the CDE website and identified LEAs are required to address and correct the policies and procedures contributing to the disproportionality. Disproportionality can also cause overstaffing in certain speciality areas such as speech and language pathologists.

During the 22/23 school year, OCEAA was showing a slightly higher percentage of enrolled students with IEPs with eligibility of Specific Learning Disability (SLD) with OCEAA having 7.1% and the nationwide average being 4.8% In the 23/24 school year, OCEAA (5.7%) is more aligned with the nationwide average (4.8%) likely reflecting efforts aimed at clearly and confidently distinguishing between attention issues associated with OHI and those associated with SLD as well as addition of formalized structures such as SST within the MTSS.

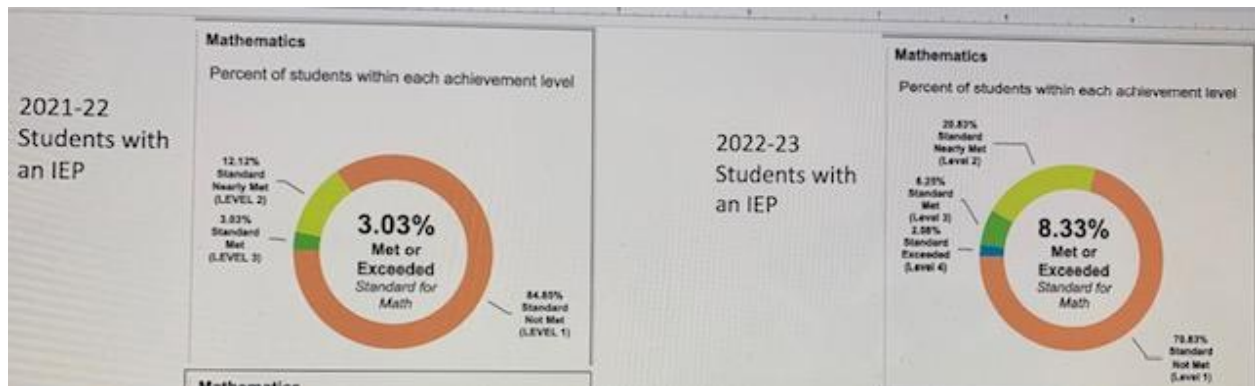
ACADEMIC PERFORMANCE - STATUS AND GOALS

A review of performance scores of OCEAA's students with IEPs on the California Assessment of Student Performance and Progress (CAASPP) indicates that:

- Students with IEPs realized an increase from 0% to 10.1% Met or Exceeded the standards for English Language Arts (ELA) from 2021/2022 to 2022/2023.



- Students with IEPs realized an increase from 3.03% to 8.33% Met or Exceeded the standards for Mathematics from 2021/2022 to 2022/2023.



Increased focus is being given this school year to supporting students with IEPs who are also English Learners (ELs) in realizing CAASPP score improvements in both ELA and Mathematics. Following are the strategies being utilized in support of this effort in addition to efforts to see continued CAASPP improvement for all students with IEPs:

- Use of research based interventions and scaffolds during delivery of specialized academic instruction (SAI) by education specialists and during implementation of IEP accommodations by the general education teachers.
 - Writing:
 - Providing sentence frames
 - Graphic organizers
 - Word banks
 - Sentence writing extensions - ex: "Where did Sarah and John go on Saturday?" Student response; "Sarah and John went to the park on Saturday." Instead of - "The park."
 - Reading:
 - Wilson curriculum for basic literacy foundation
 - Sight words
 - Checking for comprehension
 - Chunk texts
 - Grade level vocabulary with pictures and used in sentences
 - Multiple meanings words ex: bear, bare etc.
 - Math:

- Focusing on math facts fluency
 - Teaching how to differentiate on word problems what parts of the problem that are needed versus the parts that aren't (use highlighters etc.)
 - Focus on math vocabulary - teaching it specifically
 - Following up with teachers after test prep activities to target challenge areas for each student
 - PDs provided by SELPA for academic intervention strategies
 - Use of SDAI strategies
 - Visual supports
 - Manipulatives
 - Incorporate ASL
 - Focus on collaboration with general education teachers to model small group instruction using individualized interventions and IEP accommodations
 - Provision of materials to general education teachers as feasible
- EL Specific Strategies:
 - Use of Learning Center to increase focus and minimize distractions, to allow for individualized language support
 - Recruit/retain as many biliterate sped staff as possible/needed
 - Use of Wilson Curriculum for reading - for basic literacy foundation, sight words, checking for comprehension, chunk texts.
 - Assess for sped eligibility/re-eligibility in both Eng & Span when appropriate to better determine impact of language acquisition and develop individualized strategies
 - Providing sentence frames, graphic organizers, word bank
 - Visual Supports
 - SDAI Strategies

In the table below, the above noted strategies are reflected within LCAP goals (see bold print):

Action #	Title	Description
1.01	Staffing – Certificated	<p>Maintain an effective and knowledgeable instructional leadership team to ensure high-quality implementation of state-standards and instructional strategies to address the academic as well as socio-emotional needs of students; efficient management of the school (Costs include salaries and benefits)</p> <ul style="list-style-type: none"> • School Director • Assessment and Intervention Coordinator • School Culture and Character Coordinator • Dual Language Immersion Curriculum & Instruction Coordinator • Bilingual Psychologist • Bilingual Counselor <p>Attract and retain high quality, credentialed bilingual teachers to staff OCEAA's 90:10 Dual Language Immersion program, providing standards-based instruction and tiered interventions before or after school.</p> <p>Provide credentialed teachers at all grade levels (including salaries and benefits)</p> <ul style="list-style-type: none"> • TK through Grade 5 • Grades 6-8 • Special Education <ul style="list-style-type: none"> • Recruit/Retain as many biliterate service providers as possible within sped team

1.03	Staffing – Paraprofessionals	<p>Intervention Aides for English/Language Arts and Mathematics: Provide Intervention aides under the supervision of the Instructional Coaches</p> <ul style="list-style-type: none"> • 2 literacy intervention aides • 2 math intervention aides <p>TK-K Classroom Instructional Aides: Provide up to 6 classroom instructional aides to provide assistance principally to English learners and low-income students to ensure full access to the core curriculum.</p> <p>Special Education</p> <ul style="list-style-type: none"> • Recruit/Retain as many biliterate service 	\$1,144,724	Yes
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		providers as possible within sped team		
2.02	Professional Development	<p>Provide all teachers with in-depth professional development to support the needs of OCEAA students and to deliver high-quality instruction</p> <ul style="list-style-type: none"> • Summer Pre-Service • New Teacher Induction BTSA • Special Education El Dorado SELPA (Stepping Stones) • Regular weekly professional development (state standards, lesson study/design, etc.) • EL Education English Language Arts Modules. • Heggerty training (Phonemic Awareness) 	\$71,300	Yes
2.05	Support for English Learners & Families	<p>Ongoing implementation of <i>CA EL Roadmap</i> and required services for English Learners as articulated in OCEAA's Dual Language EL Master Plan including:</p> <ul style="list-style-type: none"> • Designated & integrated ELD instruction • ELPAC testing – initial and summative • Monthly ELAC meetings • Supplemental parent education programming for parents of ELs • Collaboration between general education and special education staff for implementation of SDAI and other strategies to support ELs with IEPs • Use of Learning Center for independent work for ELs with IEPs • Use of research-based intervention curriculum (Wilson) for pullout specialized academic instruction for ELs with IEPs as appropriate 	0	Yes

2.06	Special Education Services for Math Intervention for Students with IEPs as Appropriate	Special education staff will utilize research-based and novel math intervention strategies included but not limited to: Use of SDAI strategies, songs and pneumonics, incorporation of ASL, formal and informal PD and collaboration with general education teachers, focus on math facts fluency, teaching word problem solving approaches, focus on math vocabulary, post test prep follow up with general education teachers, and ongoing PDs by the El Dorado County SELPA.	0	No
5.01	Parent Involvement and Participation in the Life of the School	<p>School Director will host an annual Title I meeting to involve parents in the development of a parent involvement policy and parent-school compact:</p> <ul style="list-style-type: none"> ● OCEAA will promote and work with parent leadership organizations to promote their input in school decision making including, but not limited to: Families Supporting OCEAA (FSO), English Learner Advisory Committee (ELAC), LCAP Advisory Committee, Wellness Committee. ● OCEAA will support parent volunteer opportunities as well as the organization of parent-initiated community events ● OCEAA will strive to maintain frequent, open communication with parents through a variety of formats, including, but not limited to: weekly bulletins, monthly Coffee Chats, direct messaging through Class Dojo or similar platform, social media and Special Education Team/Parent Collaboration Meetings. <p>(Funds for refreshments and other facilitation needs.)</p>	3,000	No

SPECIAL EDUCATION TEAM

STAFF COMPOSITION 23/24

The special education staff at OCEAA is made up of the following areas of specialization: (FTE = Full Time Equivalent)

- 2.6 FTE Education Specialists (*1.6 FTE serving TK-4th, 1 FTE (contractor) serving 5th-8th)
 - Per [California Education Code](#), no “RSP” teacher shall serve a caseload of over 28 students
 - The full time TK-4th education specialist currently serves 27 students with 3 pending eligibility
 - The part time TK-4th education specialist currently serves 15 students with 3 pending eligibility
 - The 5th-8th education specialist currently serves 25 students with 1 pending eligibility
- *1 FTE School Psychologist
- *1.0 FTE Speech and Language Pathologist
 - Per [California Education Code](#), the average caseload for language, speech, and hearing specialists in the SELPA shall not exceed 55 cases, unless the local plan specifies a higher average caseload and the reasons for the greater average caseload.
 - The SLP currently serves 57 students. (El Dorado Charter SELPA average caseloads are not known at this time. However, the SELPA would likely contact member charters if the average within the SELPA became a concern.)
- 3 FTE Paraeducators (1 contracted and *2 permanent staff)
- 0.80 FTE Special Education Coordinator (serving on site 3 days/week and working remotely 1 day/week)
- 0.80 FTE Behavior Intervention Staff (contracted, assigned to 2 students per IEPs)
- Case-by-case Occupational Therapist (contracted, 15 students receiving services)
- Case-by-case Deaf and Hard of Hearing Teacher (contracted, 2 students receiving services, 1 pending evaluation)
- Case-by-case Audiologist (contracted, 1 student pending evaluation, 0 receiving services)

*Staff also serves as interpreter at IEP team meetings

The following opportunities were identified at this time last school year (22/23). Any updates in 23/24 are indicated in blue font:

- Special education team needs more space than is available in room 212 and the room near the spiral staircase where students can be served and assessed. Working at the tables in the hallways space between the library and the Serenity Room presents challenges for students who experience attention and/or auditory processing deficits and also raises concerns related to FERPA. [Status Update: A Learning Center room was created and is now utilized by the sped team for delivering services, conducting parent education meetings and holding IEP team meetings. Last school year \(22/23\) it was determined that the special education staff had increased in number beyond the available space in 212 as configured. Reconfiguration of the workspace was completed.](#)

PROFESSIONAL DEVELOPMENT

The special education team participates in biweekly team meetings facilitated by the special education coordinator. These meetings cover a range of professional development topics, upcoming student cases, rapport building check-ins, and policies and procedures updates. The special education team meetings are currently held on alternating Fridays from 2:15pm - 3:15pm. Every other meeting is “extended” to include the school nurse, counselors, and special education paraeducators. Linked here is an [agenda](#) from a recently held meeting.

Professional development is provided to the special education staff by the special education coordinator as well as by the El Dorado Charter SELPA. Trainings are provided virtually as well as in person and are targeted to building capacity among the roles within the sped department (paraeducators, ed specialists, SLPs, etc.). The special education coordinator also participates in special education legal training at least one full day per school year and regularly participates in SELPA provided PLC meetings.

STATUS UPDATE AND ONGOING ACTION ITEMS/OPPORTUNITIES

(Status updates are in blue font.)

ACTION ITEMS/OPPORTUNITIES

- Extended School Year (ESY) 2024
 - ESY at OCEAA is staffed as follows:
 - One education specialist
 - One special education paraeducator

- Coordinator of special education serving as school psychologist and ESY principal
 - One food services staff from Garden Grill
 - One SLP
- Finalize forms & processes for special education staff evaluations. [This was completed and initiated at the start of the 22/23 school year. The following permanent special education staff are now participating in this evaluation process each school year.](#)
 - Paraeducators:
 - Template - [Sample memorandum re: process of evaluation](#)
 - Template - [Sample Evaluation Form](#)
 - School Psychologist:
 - Template - [NASP Evaluation Rubric](#)
 - Education Specialists:
 - OCEAA currently evaluates teachers' performance in consideration of [CA Standards for the Teaching Profession](#).
 - Speech and Language Pathologist
 - OCEAA currently evaluates its SLP using the [North Carolina SLP Evaluation Rubric](#)
- Create MSAs and ISAs for all vendors as required by [California Education Code](#) and the El Dorado Charter SELPA (for approval of ERMHS and other funding distribution). Use [El Dorado Charter SELPA templates for MSA & ISA](#). [This continues throughout each school year.](#)
- Follow up on suicide prevention plan being created by school counselor and train school psychologist on distribution of forms and create presentation to all staff for Fall 2022 as mandated by AB 1767 AB2246. [This year a Crisis Response Task Force was created and is meeting monthly to draft policies and procedures as well as to create/adopt forms.](#)
 - See [CDE Sample Suicide Prevention Policy](#)
 - [Suicide Prevention Toolkit](#)
 - [Resources](#)
 - [SELPA Guidance](#) (link purposely disabled for confidentiality)
- Schedule behavior de-escalation (and safe restraint practices) for special education staff and possibly for select general education staff (may only receive de-escalation training without safe restraint techniques) via [NCPI Institute](#) (They recommend sending one staff to a Train-the-Trainer course and having that staff

providing training to other staff or connecting with a district/charter that has staff already certified to provide training.) Or arrange for it through SELPA. This was completed via the SELPA and several general education and special education staff participated in training during the 22/23 school year. Ongoing recertification will continue as needed.

- Create a special education policies and procedures manual based on the [El Dorado Charter SELPA's guidelines](#). This has been started and creation is ongoing.
- Draft for proposal to administration team and board (in collaboration with EL Coordinator) - policies and procedures for Redesignating as Fully English Proficient (RFEP) students with IEPs who are determined by the IEP team to be unable to RFEP the traditional way due to impact of disability ([see presentation by Ventura County SELPA - link purposely disabled for confidentiality](#)). This has been worked on and discussed in MTSS meetings.
- Review/revise/create OCEAAs special education web pages to include:
 - Staff with email contact information
 - Link to Procedural Rights and Safeguards in English and Spanish
 - FAQs re Independent Study (with legal counsel input/approval and based on [SELPA guidance](#) - link purposely disabled for confidentiality)
 - Links to upcoming Parent/Sped Team Collab Meetings
 - [Draft verbiage for this webpage has been created as of 3/1/23 and is in review by admin.](#)
- Contract with agency/professional for translation of IEPs and related documents [This was completed and a certified translator is providing services on a case-by-case basis.](#)
- Provide brief training for staff willing to serve as interpreters at IEP team meetings. [This took place in fall 2023.](#)
- Consider use of SEIS platform to submit data for MediCal reimbursement. [To be followed up on.](#)
- Clarify/Revisit Emergency Plan for students with IEPs. [This has been completed and special education team has clarity on these plans.](#)

- Establish special education file transfer process for outgoing students. [This policy/procedure is now in place.](#)
- Collaborate to establish what push-in services should look like in practice. [This was completed and a PD was provided to all classroom staff in August 2023. Ongoing PDs will take place each fall.](#)
- Provide professional development for supporting students with ADHD per request of MTSS team. [Pending scheduling.](#)
- Provide special education team with professional development regarding appropriately exiting students from special education eligibility. [This has been completed via biweekly sped team meetings.](#)

School Director Board Update

March 13, 2024

Presented by

Pedro Llorente

Board Presentation 3.13.24

Priorities of support by subcommittees as identified by ALT

Presentation of main topics:

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:

- EL Education Mid-year review
- Needs assessments
- Finishing DRA/STAR. MTSS to review for ILT
- Progress Reports

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

- **EL Enrichment Program:** Offered to EL students who Nearly Met in either Math or ELA 2023 CAASPP. Students work with either Ms. Martinez or Mrs. Chavez analyzing questions from CAASPP, understanding vocabulary used, and analyzing solutions and how to respond.
 - Afternoon sessions started January 16th, morning sessions started January 25th
 - 48 students qualified, only 45 accepted the invitation
 - ◆ Decline was due to pick up time or drop off time
 - ◆ 1 - No response
 - There is a math group and an English Language Arts group for each grade 3rd - 8th.
 - Attendance for before school groups 60%
 - ◆ 1 student has never shown up
 - Attendance for after school groups 68%
 - ◆ 3 students have never attended
 - ◆ Coco rehearsals affected attendance Jan 22 - 26

➤ **Assessments**

- DRA Grades Kinder - 2nd
 - At /Above T1 Benchmark - 34%
 - Approaching T1 Benchmark - 21%
 - Below T1 Benchmark - 45%
- Star Spanish 3rd - 8th Growth from BOY to T1
 - 1 - 1.4 grade level growth = 41 out of 352 students
 - 1.5 - 1.9 grade level growth = 33 out of 352 students
 - 2.0+ grade level growth = 8 out of 352 students
 - 22% of the 352 tested are above grade level Instructional Reading Level
- Star English 3rd - 8th Growth from BOY to T1 (*growth data for 4th-8th only*)
 - 1 - 1.4 grade level growth = 31 out of 280 students
 - 1.5 - 1.9 grade level growth = 10 out of 280 students
 - 2.0+ grade level growth = 12 out of 280 students
 - 32% of the 356 tested are above grade level Instructional Reading Level

❖ **EL Coordinator Report:**

- ❖ Summative ELPAC Testing is underway:
 - Group tests that are complete (pending some separate setting tests)
 - 5th-8th Grade Listening, Reading and Writing
 - Group tests currently being administered:
 - 3rd-4th Grade Listening, Reading and Writing
 - Individual tests:
 - Speaking tests are nearly complete in 3rd-5th grades and are underway in 6th-8th, 1st-2nd grades
 - All 6th-8th grade Speaking tests will be administered by ELA/ELD teacher or EL Coordinator to support LTEL comfort, confidence and success
- ❖ The next reclassification review will be completed in April based on Trimester 2 Progress Report grades
- ❖ Pathways to Biliteracy criteria was shared with families of 3rd, 6th and 8th grade students and their families upon return from Winter Break. Teachers have selected the specific assessments to be taken into account. Review will be completed in April and recognitions will be awarded in May.

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

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

- Case Studies currently in progress:
 - Kindergarten: ¿Qué impacto tenemos en nuestro medio ambiente? (*What impact do we have on our environment?*)
 - 2nd Grade: ¿Por qué y cómo somos responsables por proteger nuestro medio ambiente? ¿Qué impacto tendría la pérdida de polinizadores? (*Why and how are we*

responsible for protecting our environment? What would be the impact of the loss of pollinators?)

- 5th Grade: How do humans have an impact on the diversity and stability of an ecosystem?
- 8th Grade: *¿Por qué emigra la gente? (Why do people immigrate?)*
- Case Studies that will begin shortly:
 - 7th Grade: How can we proactively stop/prevent any future pandemics by limiting the spread of airborne illness?
 - TK: How can my family and I be responsible consumers? Where does our food come from? (*¿Cómo podemos mi familia y yo ser consumidores responsables? ¿De dónde vienen nuestros alimentos?*)

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:**

➤ Crew Lab:

- New Crew Lab sessions will begin after student led conferences
- Teacher PD focus in response to Panorama survey data:
 - 2/21/24 Teacher Growth Mindset: Panorama Survey Data Analysis
 - ◆ Identify grade-level area of need, identify Crew (homeroom) area of need; identify students who need additional support
 - ◆ Survey on what is a “difficult” student and challenges teachers face with supporting students
 - 3/1/24 Teacher Growth Mindset: How our triggers affect our relationship with students and how we respond to their needs
 - ◆ Input session on co-regulation followed by differentiated sessions on how to support specific students (based on 2/21/24 feedback from teachers)
 - 3/6/24 Teacher Growth Mindset: Glimmers, the other side of triggers and what triggers does leadership and the Crew need to know about to respond to their needs

➤ Character Communications

- See latest data [here](#)

➤ Better World Day will focus on area of need identified in Panorama survey: regulating emotions

- Students will create emotional support stuffies to give to students/classes accompanied by a book on strategies to regulate emotions (possible poster as well)

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:**

- Crew Newsletters - always include readings for family conversations, upcoming events around Santa Ana, SEL work for families
 - November & December/January Newsletter sent
 - March Newsletter will be sent out soon

❖ **EL Coordinator Report:**

- [March 5th, 2024 general ELAC meeting](#) covered:
 - Crew reading of *Cocinando on Cook Street: A collection of mi familia's recipes* by Marcela Valladolid, with a discussion led by Monica Bennett Gee
 - All attendees (live and over Zoom) received a copy of the book to take home to encourage attendance and participation
 - Results of the 2024 Needs Assessment Survey of Families of English Learners, presented by Monica Bennett Gee
 - R30 Language Census Report, presented by Monica Bennett Gee
 - Parent Involvement Policy, presented by Mike Limón
- The next general ELAC meeting will be on April 9, 2024.

● **Results of the 2024 Family Needs Assessment Survey:**

Average Response of “Yes.” or “Frequently.” (2.8 to 3.0+)
(15 of 31 questions)

	ELs	Non-ELs
The school's office and reception staff make me feel welcomed and answers my questions effectively, be it in person, over the phone, or over e-mail.	3.0	2.9
My child receives enough instruction in LANGUAGE ARTS.	2.9	2.8
My child receives enough instruction in SCIENCE.	2.9	2.7
My child receives enough instruction in SOCIAL STUDIES.	2.8	2.8
My child receives enough instruction in SOCIAL-EMOTIONAL LEARNING (emotions, friendship, conflict-resolution, etc.).	2.9	2.7
How much information do you feel that Student-Led Conferences (SLC) provide to you about your child's academic and social-emotional progress?	3.0	2.5
How clear and transparent is the school's system of evaluating your child's academic work?	2.9	2.6
I understand how to use PowerSchool; I'm able to use it to stay informed about my child's grades and academic progress.	3.2	3.3

The school's informational resources and sites are easy to access and navigate (e.g., PowerSchool, OCEAA website, ParentSquare, etc.).	3.5	3.3
It is easy to log into and navigate ParentSquare.	2.8	2.8
There is a culture of inclusion in the school committees and events for parents. I feel valued and included when I attend meetings and events for parents (FSO, Coffee Chat, ELAC, Jog-a-thon, potlucks, fundraisers, etc.).	2.9	2.6
In the past year, how often have you visited your child's school for special events (presentations, performances, assemblies, Student-Led Conferences (SLCs))?	3.1	3.1
On a scale from 1-5, this school year, how often have you worried about violence at our school?	3.7	3.5
On a scale from 1-5, if your child feels bullied at school, how easy is it to access adult support?	3.7	3.8
On a scale from 1-5, how safe does your child feel at school?	4.3	4.3

Average Response of "No." or "Very infrequently." (0-2.1) (2-3 of 31 questions)

	ELs	Non-ELs
How often does your child's teacher communicate with you about your child's academic and social-emotional progress?	2.1	2.1
The MIDDLE SCHOOL (6th-8th) teachers and administrators work collaboratively with families and offer a variety of opportunities for parents to participate in the school community.	2.5	2.0
How involved have you been with (a) parent group(s) at our school?	1.9	1.9

Comparing Responses of Families of English Learners and Non-English Learners

In general, very similar responses (within 0.2). Those that differed by 0.3 or more:

	ELs	Non- ELs
How much information do you feel that Student-Led Conferences (SLC) provide to you about your child's academic and social-emotional progress?	3.0	2.5

How clear and transparent is the school's system of evaluating your child's academic work?	2.9	2.6
The MIDDLE SCHOOL (6th-8th) teachers and administrators work collaboratively with families and offer a variety of opportunities for parents to participate in the school community.	2.5	2.0
There is a culture of inclusion in the school committees and events for parents. I feel valued and included when I attend meetings and events for parents (FSO, Coffee Chat, ELAC, Jog-a-thon, potlucks, fundraisers, etc.).	2.9	2.6

Summary of the Comments

Commonalities amongst the comments from families of English Learners:

- Some are grateful for respectful and open communication from staff (especially in younger grades); some comments about the need for more communication (especially in older grades)
- Learning related to real life situations is appreciated
- Parents see a lot of growth in their students in both languages
- Some comments that celebrate and appreciate the social-emotional and counseling support and some that ask for more
- Celebrating the confidence and reflectiveness offered by Student-Led Conferences
- More extracurricular classes are requested in the afternoons for the younger grades (TK-2nd)
- Appreciation for the programs available at OCEAA and the work of the teachers and staff

Comments from families of NON-English Learners:

- Positive feedback about how quickly students have learned English
- Thanks for integrating the arts into the school day
- Need for greater inclusivity and sensitivity to LGBTQI+ students and families AND some parents who do not want this available at school
- Suggestions to make the OCEAA website more user-friendly
- Suggestions to move the newest content of the family bulletin email to the top
- Request for homework suggestions specific to students' needs
- Request for more transparent grading information (ex. rubrics) and greater

communications about academic progress

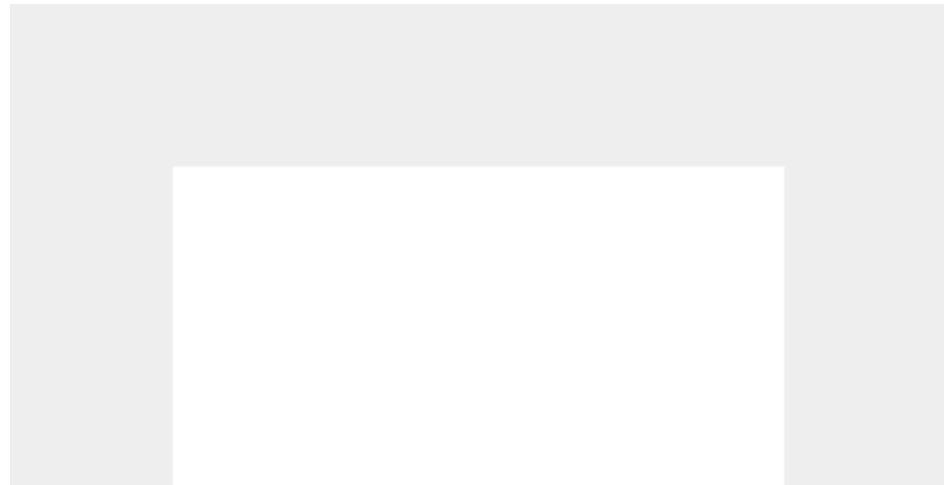
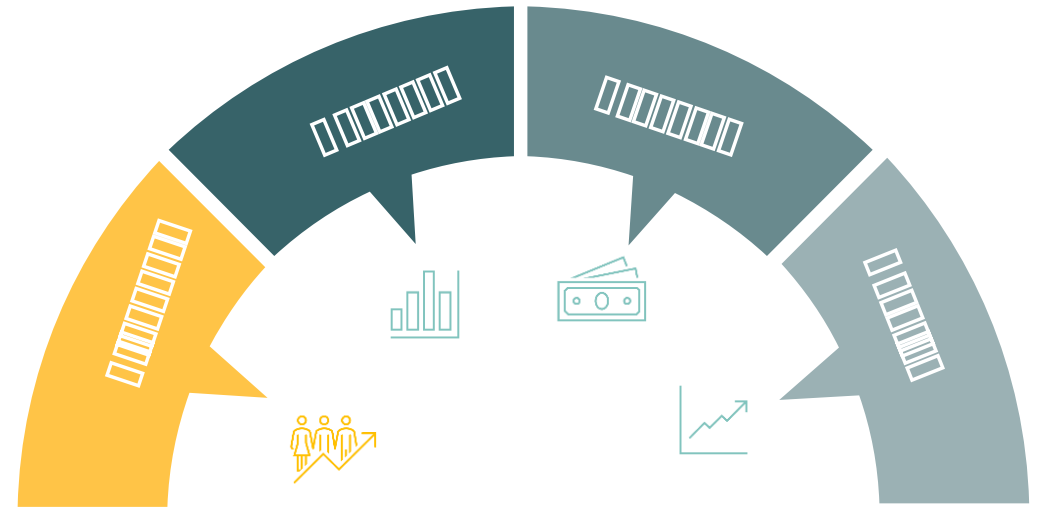
- Request for social events for families (ex. family meet up in a park at the beginning of the year)
- Request for earlier notice about school events

For comparison to data from 2022-2023, please see the [slides presented to ELAC on March 5, 2024](#).

FY23-24 SECOND
BUDGET REVISION

Orange County Educational Arts Academy

Prepared by Dennis Nguyen – CSMC
dnguyen@csmci.com



OVERVIEW

FY23-24 Budget Revision #2

- This budget revision focused on the following:
- Updating enrollment and ADA to reflect current conditions
- Updating the changes in revenue assumptions if applicable
- Updating LCFF revenues for ADA data correction from PY22-23 P2
- Updating payroll to account for changes made since the first revision
- Review and update of the non-payroll expenses based on current outlook

Enrollment and ADA Projections

FY23-24 Budget Revision #2

	Enrollment	ADA	ADA %
Current	629	578.68	92%
Prior	628	577.76	92%
Variance	1	0.92	-

Revenue Assumptions

FY23-24 Budget Revision #2

	Rates
LCFF COLA	8.22%
ILPT	\$3,944.12/ADA
State SPED	\$856.34/ADA
Fed SPED	\$125.45/ADA
Mandate Block Grant	\$19.83/ADA (K-8)
Lottery	\$249/ADA

Total Revenue

FY23-24 Budget Revision #2

Group	Current	Prior	Variance
LCFF	\$6,984,006	\$7,957,288	(\$973,282)
Federal	\$692,703	\$810,407	(\$117,704)
State	\$3,154,440	\$2,570,678	\$583,762
Local	\$647,681	\$496,851	\$150,830
Total	\$11,478,830	\$11,835,224	(\$356,394)
One-Time revenues	\$1,517,597	\$1,007,005	\$510,592

Revenue Comments

FY23-24 Budget Revision #2

- LCFF projections decrease by \$973k due to the ADA data correction of Prior Year 2022-23 P2 data. The CDE provided an adjustment for the LCFF figure alone, while we used the ADA x ILPT rate to calculate the projected ILPT reduction. The ILPT adjustment from the CDE will be certified with FY23-24 P2 principal apportionment.
- Federal Revenue adjustments capture a reduction of \$129k in federal nutrition due to lower student lunch program participation. The Title I allocation increased by ~\$4.4k and Federal Mental Health revenues were added at ~\$6.8k.
- Non-LCFF state revenues increases a total of \$583k. This is primarily due utilizing the full remaining amount of ELOP funds available from FY21/22 and FY22/23 at a total of \$1M. We previously only budgeted for \$500k of these funds at first interim.
- All other local revenues were trued up and projection an additional \$110k of interest revenue.

Total Expenses

FY23-24 Budget Revision #2

Group	Current	Prior	Variance
Personnel	\$7,156,270	\$7,703,171	(\$546,901)
Books and Supplies	\$760,170	\$788,578	(\$28,408)
Services and Other Operating	\$3,216,812	\$3,027,970	\$188,842
Depreciation	\$188,751	\$191,170	(\$2,419)
Total	\$11,322,002	\$11,710,888	(\$388,886)

Expense Comments

FY23-24 Budget Revision #2

- Personnel expenses were trued up to match current payroll roster and projected costs. Full-time vacant positions (SPED Specialists & Controller) were removed for the remainder of the school year. Multiple part-time classified vacant positions were budgeted down significantly as filling these roles in the final months of the school year may be difficult. Total reduction of personnel expenses are ~\$547k.
- With more actuals year-to-date and a better capture of what to anticipate for the remainder of the year, the following changes were made:
- 4000s (Books and Supplies) expense categories received a reduction in textbooks, school and student equipment. While school and classroom materials, and food supplies received increases in budget. Total reduction of ~\$28.4k.
- 5000s (Operating Expenses/Services) increased by approx. \$189k. Increases were made to educational consultants (\$100k), parking (\$26k), space rental (\$16k), travel/PD (\$20k), and professional consultants (\$15k) among other smaller increases.

Bottom Line and Fund Balance

FY23-24 Budget Revision #2

	Current	Prior	Variance
Surplus / (Deficit)	\$156,828	\$124,336	\$32,492
Beginning Fund Balance	\$2,340,556	\$2,263,552	\$77,004
Projected Ending Fund Balance	\$2,497,384	\$2,387,888	\$109,496



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OCEAA

	CATEGORY	FY24 INITIAL	FY24 REVISION #1	VARIANCE	FY24 REVISION #2	VARIANCE
	TOTAL ENROLLMENT	645	628	(17)	629	1
	AVERAGE DAILY ATTENDANCE	575.0	577.8	2.7	578.7	0.9
REVENUE	State LCFF Revenue	7,975,720	7,957,288	(18,432)	6,984,006	(973,282)
	Federal Revenue	807,667	810,407	2,740	692,703	(117,704)
	Other State Revenue	2,334,590	2,570,678	236,088	3,154,440	583,762
	Local Revenue	415,200	496,851	81,651	647,681	150,830
	TOTAL REVENUE	11,533,177	11,835,224	302,047	11,478,830	(356,394)
	EXPENSES	Certificated Salaries	3,607,378	3,401,221	(206,157)	3,281,221
Classified Salaries		2,060,717	2,195,292	134,575	1,949,742	(245,551)
Benefits		1,943,266	2,106,657	163,392	1,925,307	(181,350)
TOTAL PERSONNEL EXPENSES		7,611,361	7,703,171	91,810	7,156,270	(546,901)
Books and Supplies		776,513	788,578	12,065	760,170	(28,408)
Services and Other Operating Expenses		2,739,223	3,027,970	288,747	3,216,812	188,842
Capital Outlay		191,170	191,170	-	188,751	(2,419)
Other Outgoing		-	-	-	-	-
TOTAL OTHER EXPENSES		3,706,905	4,007,717	300,812	4,165,732	158,015
TOTAL EXPENSES		11,318,266	11,710,888	392,622	11,322,002	(388,886)
SUMMARY	SURPLUS\ (DEFICIT)	214,911	124,336	(90,576)	156,828	32,492
	<i>% of LCFF Revenue</i>	2.7%	1.6%		2.2%	0.4%
	BEGINNING FUND BALANCE	\$ 2,263,552	\$ 2,263,552		\$ 2,340,556	\$ (77,004)
	ENDING BALANCE	\$ 2,478,464	\$ 2,387,888		\$ 2,497,384	\$ 18,920
	<i>% of LCFF Revenue</i>	31.1%	30.0%		35.8%	

SALARIES AND BENEFITS - SUMMARIZED

DEPT	FULL NAME	FTE	TOTAL SALARY	TOTAL BENEFITS
1100	Teacher Salaries	35.00	2,434,311.00	731,970.01
1120	Substitute Teachers/Teachers' Bonuses and Stipends	5.00	105,520.00	48,120.39
1200	Certificated Pupil Support Salaries	3.00	222,643.00	59,929.39
1300	Certificated Supervisor and Administrator Salaries	5.00	518,747.00	153,698.55
1900	Other Certificated Salaries	-	-	-
2100	Instructional Aide Salaries	36.00	585,664.95	279,662.38
2200	Classified Support Salaries	26.00	337,096.05	172,652.59
2300	Classified Supervisor and Administrator Salaries	7.00	557,752.00	238,261.69
2400	Clerical, Technical and Office Staff Salaries	8.00	213,155.75	126,592.44
2900	Other Classified Salaries	7.00	256,073.00	114,419.91
3901	Certificated Other Benefits	-	-	-
		132.00	5,230,962.75	1,925,307.35

GRADE	FY24 INITIAL	FY24 REVISION #1	FY24 REVISION #2
ENROLLMENT BY GRADE			
K	128	114	116
1	88	84	85
2	80	73	72
3	75	76	76
4	75	67	66
5	74	65	64
6	60	71	72
7	35	45	45
8	30	33	33
TOTAL	645	628	629

DAILY ATTENDANCE RATE			
K	90.00%	92.00%	92.00%
1	90.00%	92.00%	92.00%
2	90.00%	92.00%	92.00%
3	90.00%	92.00%	92.00%
4	88.00%	92.00%	92.00%
5	88.00%	92.00%	92.00%
6	88.00%	92.00%	92.00%
7	88.00%	92.00%	92.00%
8	88.00%	92.00%	92.00%
TOTAL	89.15%	92.00%	92.00%

AVG DAILY ATTENDANCE BY GRADE			
K	115.2	104.88	106.72
1	79.2	77.28	78.20
2	72.0	67.16	66.24
3	67.5	69.92	69.92
4	66.0	61.64	60.72
5	65.1	59.80	58.88
6	52.8	65.32	66.24
7	30.8	41.40	41.40
8	26.4	30.36	30.36
TOTAL	575.0	577.76	578.68

AVG DAILY ATTENDANCE BY GRADE RANGE			
K-3	333.90	319.24	321.08
4-6	183.92	186.76	185.84
7-8	57.20	71.76	71.76
9-12	-	-	-
TOTAL	575.02	577.76	578.68

ACCT	ACCOUNT NAME	FY24 INITIAL	FY24 REVISION #1	FY24 REVISION #2	VARIANCE
LCFF					
8011	LCFF; state aid	4,118,187.00	3,943,797.00	3,945,754.00	1,957.00
8012	LCFF; EPA	1,680,720.00	1,734,736.23	1,737,498.64	2,762.41
8096	In-Lieu of Property Taxes	2,176,812.96	2,278,754.77	2,282,383.36	3,628.59
8019	Prior Year Income/Adjustments		-	(981,630.32)	(981,630.32)
80XX	0		-	-	-
80XX	0		-	-	-
<i>TOTAL LCFF REVENUE</i>		7,975,719.96	7,957,288.00	6,984,005.68	(973,282.32)
FEDERAL					
8182	Special Education -Mental Federal Health	-	-	6,758.98	6,758.98
8220	Federal Child Nutrition	465,000.00	465,000.00	336,000.00	(129,000.00)
8290	All Other Federal Revenue	-	6,409.00	6,409.00	-
8291	Title I	188,503.39	162,265.00	166,708.00	4,443.00
8292	Title II	22,892.78	20,253.00	20,232.00	(21.00)
8293	Title III	34,919.06	69,901.00	69,901.00	-
8294	Title IV	14,463.26	14,099.00	14,099.00	-
8181	Special Education - Federal IDEA	81,888.60	72,479.99	72,595.41	115.41
8XXX	0	-	-	-	-
8XXX	0	-	-	-	-
<i>TOTAL FEDERAL REVENUE</i>		807,667.09	810,406.99	692,703.39	(117,703.60)
OTHER STATE					
8520	State Nutrition	194,358.00	194,358.00	224,000.00	29,642.00
8550	Mandate Block Grant	11,475.22	11,456.98	11,933.00	476.02
8560	Lottery	136,279.74	143,862.24	144,091.32	229.08
8590	All Other State Revenue	809,598.24	1,000,595.84	1,511,187.84	510,592.00
8591	SB 740 Rent re-imbursement program	696,757.20	696,757.20	696,757.20	-
8599	Prior Year State Revenues	-	-	23,506.50	23,506.50
8791	Special Education - AB 602 & Mental Health	28,751.00	28,888.00	47,417.00	18,529.00
8792	Special Education - AB 602 & Mental Health	457,370.91	494,759.58	495,547.41	787.83
8XXX	0	-	-	-	-
8XXX	0	-	-	-	-
8XXX	0	-	-	-	-
<i>TOTAL OTHER STATE REVENUE</i>		2,334,590.31	2,570,677.84	3,154,440.27	583,762.43
LOCAL					
8639	Student Lunch Revenue	900.00	900.00	900.00	-
8660	Interest	28,000.00	49,012.17	160,000.00	110,987.83
8682	Foundation Grants		-	245.00	245.00
8685	School Site Fundraising	164,800.00	164,800.00	164,800.00	-
8699	All Other Local Revenue	1,500.00	62,138.87	101,735.57	39,596.70
8784	After School Program Receipts	220,000.00	220,000.00	220,000.00	-
8XXX	0	-	-	-	-
8XXX	0	-	-	-	-
<i>TOTAL LOCAL REVENUE</i>		415,200.00	496,851.04	647,680.57	150,829.53
<i>TOTAL REVENUE</i>		11,533,177.36	11,835,223.87	11,478,829.91	(356,393.96)

ACCT	ACCOUNT NAME	FY24 INITIAL	FY24 REVISION #1	FY24 REVISION #2	VARIANCE
4000 - BOOKS AND SUPPLIES					
4100	Approved Textbooks and Core Curric	139,050.00	139,050.00	100,000.00	(39,050.00)
4200	Books and Other Reference Material	27,295.00	30,000.00	30,000.00	-
4300	Materials and Supplies	95,000.00	95,000.00	110,000.00	15,000.00
4315	Classroom Materials and Supplies	28,840.00	35,000.00	40,000.00	5,000.00
4381	Materials for Plant Maintenance	61,800.00	65,000.00	60,000.00	(5,000.00)
4400	Noncapitalized Equipment	89,358.00	89,358.00	75,000.00	(14,358.00)
4410	Software and Software License	40,170.00	40,170.00	40,170.00	-
4430	General Student Equipment	55,000.00	55,000.00	40,000.00	(15,000.00)
4700	Food and Food Supplies	240,000.00	240,000.00	265,000.00	25,000.00
4XXX	0	-	-	-	-
TOTAL BOOKS AND SUPPLIES		776,513.00	788,578.00	760,170.00	(28,408.00)
5000 - SERVICES AND OTHER OPEX					
5200	Travel and Conferences	10,300.00	15,000.00	20,000.00	5,000.00
5210	Professional Development	61,000.00	70,000.00	85,000.00	15,000.00
5223	Facility & Staff Parking	59,060.20	59,060.20	85,000.00	25,939.80
5300	Dues and Memberships	13,390.00	17,000.00	18,000.00	1,000.00
5400	Insurance	118,266.00	118,266.00	118,266.00	-
5500	Operation and Housekeeping Service	5,150.00	5,150.00	1,000.00	(4,150.00)
5501	Utilities	144,200.00	160,000.00	150,000.00	(10,000.00)
5600	Space Rental/Leases Expense	929,009.60	918,740.00	935,574.96	16,834.96
5601	Building Maintenance	35,000.00	30,000.00	24,000.00	(6,000.00)
5602	Other Space Rental	12,360.00	12,360.00	12,360.00	-
5605	Equipment Rental/Lease Expense	24,000.00	24,000.00	24,000.00	-
5610	Equipment Repair	13,390.00	17,000.00	25,000.00	8,000.00
5800	Professional/Consulting Services and	250,000.00	265,000.00	280,000.00	15,000.00
5803	Banking and Payroll Service Fees	46,679.60	50,000.00	50,000.00	-
5805	Legal Services	80,000.00	30,000.00	45,000.00	15,000.00
5806	Audit Services	24,500.00	24,500.00	24,500.00	-
5807	Legal Settlements	-	-	-	-
5810	Educational Consultants	400,000.00	700,000.00	800,000.00	100,000.00
5811	Student Transportation / Events	36,050.00	36,050.00	40,000.00	3,950.00
5812	Student Events	-	600.00	600.00	-
5815	Advertising / Recruiting	25,000.00	28,000.00	32,000.00	4,000.00
5820	Fundraising Expense	48,410.00	48,410.00	48,410.00	-
5830	Field Trips	41,200.00	41,200.00	41,200.00	-
5850	Scholarships	1,000.00	1,000.00	5,000.00	4,000.00
5873	Financial Services	108,000.00	108,000.00	108,000.00	-
5874	Personnel Services	3,000.00	3,000.00	3,000.00	-
5875	District Oversight Fee	79,757.20	79,572.88	69,840.06	(9,732.82)
5877	IT Services	125,000.00	125,000.00	130,000.00	5,000.00
5890	Interest Expense / Misc. Fees	500.00	500.00	500.00	-
5900	Communications	45,000.00	40,000.00	40,000.00	-
5816	Sales & Use Tax	-	560.53	560.53	-
5XXX	0	-	-	-	-
5XXX	0	-	-	-	-
TOTAL SERVICES AND OTHER OPEX		2,739,222.60	3,027,969.61	3,216,811.55	188,841.94
6000 - CAPITAL OUTLAY					
6900	Depreciation Expense	191,169.76	191,169.76	188,750.70	(2,419.06)
6XXX	0	-	-	-	-
6XXX	0	-	-	-	-
TOTAL DEPRECIATION		191,169.76	191,169.76	188,750.70	(2,419.06)
7000 - OTHER OUTGOING					
7000	Misc Expense	-	-	-	-
7438	Debt	-	-	-	-
7141	SPED Encroachment	-	-	-	-
7XXX	0	-	-	-	-
7XXX	0	-	-	-	-
TOTAL OTHER OUTGOING		-	-	-	-
TOTAL EXPENSES		3,706,905.36	4,007,717.37	4,165,732.25	158,014.88

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

Charter School Name: Orange County Educational Art
(continued) Academy
CDS #: 30-66670-0109066
Charter Approving Entity: Santa Ana Unified
County: Orange
Charter #: 0701
Fiscal Year: 2023/24

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:
() 2023/24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: Mike Limon Title: Executive Director

To the County Superintendent of Schools:
() 2023/24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: _____ Title: _____

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

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Celeste Migliaccio</u> Name	<u>Dennis Nguyen</u> Name
<u>Director of Secondary Student Achievement/Charter Schools</u> Title	<u>School Business Manager</u> Title
<u>714-558-5724</u> Phone	<u>213-563-3926</u> Phone
<u>celeste.migliaccio@sausd.us</u> E-mail	<u>dnguyen@csinci.com</u> E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

District Advisor

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Orange County Educational Arts
(continued) Academy
CDS #: 30-66670-0109066
Charter Approving Entity: Santa Ana Unified
County: Orange
Charter #: 0701
Fiscal Year: 2023/24

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, 9400-9489, and 9660-9669, 9796 and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (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	191,169.76	-	191,169.76			-	188,750.69	-	188,750.69
Amortization Expense-Lease Assets	6910			-			-			-
Total, Capital Outlay		191,169.76	-	191,169.76	-	-	-	188,750.69	-	188,750.69
7. Other Outgo										
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		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		6,606,524.21	5,104,364.08	11,710,888.29	4,336,791.26	2,046,575.68	6,383,366.94	5,772,421.02	5,549,581.10	11,322,002.12
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		124,335.58	(0.00)	124,335.58	(375,102.77)	416,785.36	41,682.59	157,798.12	(970.22)	156,827.90
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-	(970.22)	970.22	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	(970.22)	970.22	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		124,335.58	(0.00)	124,335.58	(375,102.77)	416,785.36	41,682.59	156,827.90	(0.00)	156,827.90
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,218,346.51	45,205.55	2,263,552.06	2,218,346.51	45,205.55	2,263,552.06	2,218,346.51	45,205.55	2,263,552.06
b. Adjustments to Beginning Balance	9793, 9795	77,004.00		77,004.00	77,004.00		77,004.00	77,004.00		77,004.00
c. Adjusted Beginning Balance		2,295,350.51	45,205.55	2,340,556.06	2,295,350.51	45,205.55	2,340,556.06	2,295,350.51	45,205.55	2,340,556.06
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,419,686.09	45,205.55	2,464,891.64	1,920,247.74	461,990.91	2,382,238.65	2,452,178.41	45,205.55	2,497,383.96
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		45,205.55	45,205.55		461,990.91	461,990.91		45,205.55	45,205.55
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	2,419,686.09		2,419,686.09	1,920,247.74		1,920,247.74	2,452,178.41		2,452,178.41
Unassigned/Unappropriated Amount	9790	-	(0.00)	(0.00)	-	-	-	-	-	-

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

Charter School Name: Orange County Educational Arts
(continued) Academy
CDS #: 30-66670-0109066
Charter Approving Entity: Santa Ana Unified
County: Orange
Charter #: 0701
Fiscal Year: 2023/24

Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. First Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,943,797.00	2,265,835.00	3,945,754.00	1,957.00	0.05%
Education Protection Account State Aid - Current Year	8012	1,734,736.23	906,762.00	1,737,498.64	2,762.41	0.16%
State Aid - Prior Years	8019	-	-	(981,630.30)	(981,630.30)	New
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,278,754.77	1,340,305.00	2,282,383.38	3,628.61	0.16%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		7,957,288.00	4,512,902.00	6,984,005.72	(973,282.28)	-12.23%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	266,518.00	98,616.00	270,939.99	4,421.99	1.66%
Special Education - Federal	8181, 8182	72,479.99	-	79,354.41	6,874.42	9.48%
Child Nutrition - Federal	8220	465,000.00	109,258.05	336,000.03	(128,999.97)	-27.74%
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	6,409.00	10,287.32	6,409.00	-	0.00%
Total, Federal Revenues		810,406.99	218,161.37	692,703.43	(117,703.56)	-14.52%
3. Other State Revenues						
Special Education - State	StateRevSE	523,647.58	284,895.00	542,964.38	19,316.80	3.69%
All Other State Revenues	StateRevAO	2,047,030.26	1,008,782.97	2,611,475.94	564,445.68	27.57%
Total, Other State Revenues		2,570,677.84	1,293,677.97	3,154,440.32	583,762.48	22.71%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	496,851.04	400,308.19	647,680.55	150,829.51	30.36%
Total, Local Revenues		496,851.04	400,308.19	647,680.55	150,829.51	30.36%
5. TOTAL REVENUES						
		11,835,223.87	6,425,049.53	11,478,830.02	(356,393.85)	-3.01%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,659,831.00	1,394,359.61	2,539,831.04	(119,999.96)	-4.51%
Certificated Pupil Support Salaries	1200	222,643.00	122,552.19	222,643.01	0.01	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	518,747.00	289,262.19	518,746.95	(0.05)	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		3,401,221.00	1,806,173.99	3,281,221.00	(120,000.00)	-3.53%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	691,861.45	299,624.91	585,664.92	(106,196.53)	-15.35%
Non-certificated Support Salaries	2200	349,602.00	179,943.54	337,096.08	(12,505.92)	-3.58%
Non-certificated Supervisors' and Administrators' Sal.	2300	627,752.00	306,539.22	557,751.95	(70,000.05)	-11.15%
Clerical and Office Salaries	2400	266,300.00	123,579.18	213,155.75	(53,144.25)	-19.96%
Other Non-certificated Salaries	2900	259,777.00	148,211.26	256,073.00	(3,704.00)	-1.43%
Total, Non-certificated Salaries		2,195,292.45	1,057,898.11	1,949,741.70	(245,550.75)	-11.19%
3. Employee Benefits						
STRS	3101-3102	634,423.88	321,083.97	611,503.93	(22,919.95)	-3.61%
PERS	3201-3202	606,949.31	288,317.15	541,436.34	(65,512.97)	-10.79%
OASDI / Medicare / Alternative	3301-3302	217,257.58	108,760.99	196,732.90	(20,524.68)	-9.45%
Health and Welfare Benefits	3401-3402	476,473.92	304,946.25	476,473.82	(0.10)	0.00%
Unemployment Insurance	3501-3502	54,026.00	1,407.78	59,928.01	5,902.01	10.92%
Workers' Compensation Insurance	3601-3602	117,526.78	28,293.30	39,232.18	(78,294.60)	-66.62%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		2,106,657.47	1,052,809.44	1,925,307.18	(181,350.29)	-8.61%

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

Charter School Name: Orange County Educational Arts
 (continued) Academy
 CDS #: 30-66670-0109066
 Charter Approving Entity: Santa Ana Unified
 County: Orange
 Charter #: 0701
 Fiscal Year: 2023/24

Description	Object Code	First Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. First Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	139,050.00	41,626.28	100,000.00	(39,050.00)	-28.08%
Books and Other Reference Materials	4200	30,000.00	19,514.30	30,000.00	-	0.00%
Materials and Supplies	4300	195,000.00	133,967.82	210,000.05	15,000.05	7.69%
Noncapitalized Equipment	4400	184,528.00	121,045.67	155,170.00	(29,358.00)	-15.91%
Food	4700	240,000.00	143,812.45	264,999.96	24,999.96	10.42%
Total, Books and Supplies		788,578.00	459,966.52	760,170.01	(28,407.99)	-3.60%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	144,060.20	138,703.79	190,000.00	45,939.80	31.89%
Dues and Memberships	5300	17,000.00	17,712.49	17,999.99	999.99	5.88%
Insurance	5400	118,266.00	94,140.33	118,265.99	(0.01)	0.00%
Operations and Housekeeping Services	5500	165,150.00	86,726.21	151,000.00	(14,150.00)	-8.57%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,002,100.00	715,703.85	1,020,934.96	18,834.96	1.88%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,541,393.41	931,211.46	1,678,610.59	137,217.18	8.90%
Communications	5900	40,000.00	22,320.75	40,000.01	0.01	0.00%
Total, Services and Other Operating Expenditures		3,027,969.61	2,006,518.88	3,216,811.54	188,841.93	6.24%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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	-	-	-	-	-
<i>Depreciation Expense (for accrual basis only)</i>	6900	191,169.76	-	188,750.69	(2,419.07)	-1.27%
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-	-
Total, Capital Outlay		191,169.76	-	188,750.69	(2,419.07)	-1.27%
7. Other Outgo						
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		-	-	-	-	-
8. TOTAL EXPENDITURES		11,710,888.29	6,383,366.94	11,322,002.12	(388,886.17)	-3.32%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		124,335.58	41,682.59	156,827.90	32,492.32	26.13%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
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		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		124,335.58	41,682.59	156,827.90	32,492.32	26.13%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,263,552.06	2,263,552.06	2,263,552.06	-	0.00%
b. Adjustments/Restatements	9793, 9795	77,004.00	77,004.00	77,004.00	-	0.00%
c. Adjusted Beginning Fund Balance		2,340,556.06	2,340,556.06	2,340,556.06		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,464,891.64	2,382,238.65	2,497,383.96		
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	45,205.55	461,990.91	45,205.55	(0.00)	0.00%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,419,686.09	1,920,247.74	2,452,178.41	32,492.32	1.34%
Unassigned/Unappropriated Amount	9790	(0.00)	-	-	0.00	(100%)