



Camino Nuevo Charter Academy

CNCA Special Board Meeting

Published on December 9, 2022 at 1:47 PM PST

Date and Time

Tuesday December 13, 2022 at 4:00 PM PST

Location

Topic: CNCA Special Board Meeting

Time: Dec 13, 2022 04:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://caminonuevo-org.zoom.us/j/91233959460?pwd=bGJIYm9SZk9FRzhQWnZpdVYxSnREQT09>

Meeting ID: 912 3395 9460

Passcode: 9T6Uby

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Join by H.323

162.255.37.11 (US West)

162.255.36.11 (US East)

115.114.131.7 (India Mumbai)

115.114.115.7 (India Hyderabad)

213.19.144.110 (Amsterdam Netherlands)

213.244.140.110 (Germany)

103.122.166.55 (Australia Sydney)

103.122.167.55 (Australia Melbourne)

149.137.40.110 (Singapore)

64.211.144.160 (Brazil)

149.137.68.253 (Mexico)

69.174.57.160 (Canada Toronto)

65.39.152.160 (Canada Vancouver)

207.226.132.110 (Japan Tokyo)

149.137.24.110 (Japan Osaka)

Meeting ID: 912 3395 9460

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In accordance with Mayor Garcetti's "Safer at Home" City Order ([Link](#)) and Governor Newsome's State Executive Order([Link](#)) CNCA will be holding Board Meetings via ZOOM video conference and telephone. No physical CNCA school locations will be open to the public.

This meeting is open to the public through the telephone 1 (669) 900-9128 (US Toll) and [ZOOM](#) video conference. To ensure meeting safety, there will be an online ZOOM waiting room set up for participants 10 minutes prior to the meeting. Attendees will be welcomed in prior to the start of the meeting at 4:00 pm. The waiting room will be checked regularly so that anyone joining the meeting late can still join.

[ZOOM Link](#)

Members of the public who wish to address the Board regarding items on this agenda or who need special accommodations should contact Ruby Rodriguez in the Chief Executive Officer's office at 213-417-3400 ext. 1401 or ruby.rodriguez@pueblonuevo.org Brown Act regulations restrict the board from discussing and taking action on any subject presented that is not on the agenda. Speakers are limited to no more than 2 minutes each and it is up to the Board President's discretion to lower or increase that time. Speakers may also sign up in person the day of the meeting.

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:00 PM
A. Record Attendance		Elena Lopez	1 m
B. Call the Meeting to Order		David Gidlow	1 m
II. Public Comment			4:02 PM
A. 2 - Minute limit per speaker			5 m
III. Continuing Remote BOD Meetings			4:07 PM
A. Continuing Remote BOD Meetings	Vote	David Gidlow	1 m
<p>California's Ralph M. Brown Act has been amended to allow fully virtual board meetings during a state of emergency after the Governor signed Assembly Bill 361 into law on September 16, 2021 with some provisions. Since the guidance from local authorities regarding the safety precautions for COVID-19 is dynamic, the CNCA board must evaluate the need to meet virtually on a regular basis. At each meeting, the CNCA board will:</p> <ol style="list-style-type: none"> 1. Reconsider the circumstances of the state of emergency and 2. Determine if the state of emergency continues to directly impact the ability of the member to meet safely in person or state or local officials continue to impose or recommend measures to promote social distancing. 			
IV. Accept 2021-22 Audit			4:08 PM
A. Accept 2021-22 Audit	Vote	Cindy Smet	20 m
V. Employee Wellness Time			4:28 PM
A. Employee Wellness Time	Vote	Adriana Abich	5 m
VI. Public Comment Procedures			4:33 PM
A. Public Comment Procedures	FYI	David Gidlow	10 m
VII. Cisneros Staffing Update			4:43 PM

	Purpose	Presenter	Time
A. Cisneros Staffing Update	Discuss	David Gidlow, Laura Farrel	15 m
VIII. Closing Items			4:58 PM
A. Adjourn Meeting	Vote		1 m

Coversheet

Accept 2021-22 Audit

Section: IV. Accept 2021-22 Audit
Item: A. Accept 2021-22 Audit
Purpose: Vote
Submitted by:
Related Material: 21-22_CNCA_Required_Board_Communication_Draft.pdf
6-30-22 CNCA Audited FS Draft UPDATED 12.9.22 (1).pdf

Board of Directors
Camino Nuevo Charter Academy
Los Angeles, California

We have audited the financial statements of Camino Nuevo Charter Academy as of and for the year ended June 30, 2022, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated August 4, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Camino Nuevo Charter Academy are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Board of Directors
Camino Nuevo Charter Academy
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Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the

SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

The Local Education Agency Organization Structure accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Other information included in annual reports

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

* * *

Upcoming accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

Board of Directors
Camino Nuevo Charter Academy
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This communication is intended solely for the information and use of the Board of Directors and management of Camino Nuevo Charter Academy and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

DRAFT
For discussion purposes only
Subject to revision

CAMINO NUEVO CHARTER ACADEMY

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022

CHARTER SCHOOLS:

Camino Nuevo Charter Academy – Burlington (CNCA#1) - #0293

Camino Nuevo Academy #2 – Kayne Siart (CNCA #2) - #1231

Camino Nuevo Elementary #3 – Jose A. Castellanos/Jane B.

Eisner (CNCA #3) - #1212

**Camino Nuevo Charter Academy #4 – Sandra Cisneros Learning
Academy (CNCA #4) - #1334**

**Camino Nuevo High #2 – Dalzell Lance High School
(CNHS #2) - #1540**

**CAMINO NUEVO CHARTER ACADEMY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Camino Nuevo Charter Academy
Los Angeles, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Camino Nuevo Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Board of Directors
Camino Nuevo Charter Academy

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The CNCA #1, CNCA #2, CNCA #3, CNCA #4, CNHS #2, and Central Admin Office columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents), and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

Board of Directors
Camino Nuevo Charter Academy

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated REPORT DATE on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**CAMINO NUEVO CHARTER ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS	CNCA #1	CNCA #2	CNCA #3	CNCA #4	CNHS #2	Central Admin Office	Total
CURRENT ASSETS							
Cash and Cash Equivalents	\$ 4,046,299	\$ 1,848,180	\$ 4,935,449	\$ 2,053,100	\$ 2,857,891	\$ 1,197,565	\$ 16,938,484
Accounts Receivable	1,462,811	1,669,823	1,642,677	1,355,253	1,084,733	-	7,215,297
Due from Others	176,544	-	1,328	-	1,183	(183)	178,872
Prepaid Expenses and Other Assets	60,932	17,864	28,604	11,261	65,538	80,248	264,447
Total Current Assets	5,746,586	3,535,867	6,608,058	3,419,614	4,009,345	1,277,630	24,597,100
PROPERTY, PLANT, AND EQUIPMENT							
Land	-	12,579,941	-	-	-	-	12,579,941
Construction in Progress	-	-	-	-	8,946	-	8,946
Buildings	1,141,906	25,929,680	493,290	450,192	548,157	-	28,563,225
Leasehold Improvements	813,730	371,471	91,716	4,979	569,690	-	1,851,586
Equipment and Computers	965,381	1,206,422	822,589	748,663	1,450,477	-	5,193,532
Furniture	143,289	143,189	72,991	41,720	24,480	-	425,669
Accumulated Depreciation	(1,687,366)	(4,883,782)	(661,716)	(428,036)	(1,286,836)	-	(8,947,736)
Total Property, Plant, and Equipment	1,376,940	35,346,921	818,870	817,518	1,314,914	-	39,675,163
Total Assets	\$ 7,123,526	\$ 38,882,788	\$ 7,426,928	\$ 4,237,132	\$ 5,324,259	\$ 1,277,630	\$ 64,272,263
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES							
Accounts Payable	\$ 223,056	\$ 262,224	\$ 360,150	\$ 297,908	\$ 159,711	\$ 59,376	\$ 1,362,425
Accrued Liabilities	263,085	360,331	317,963	368,898	531,031	116,281	1,957,589
Intercompany Payables	-	-	-	-	-	1,173,841	1,173,841
Deferred Revenue	1,269,769	667,738	980,357	404,641	768,378	-	4,090,883
Loans Payable, Current Portion	-	396,625	-	-	-	-	396,625
Total Current Liabilities	1,755,910	1,686,918	1,658,470	1,071,447	1,459,120	1,349,498	8,981,363
NONCURRENT LIABILITIES							
Loans Payable, Net of Current	-	9,840,445	-	-	-	-	9,840,445
Total Noncurrent Liabilities	-	9,840,445	-	-	-	-	9,840,445
Total Liabilities	1,755,910	11,527,363	1,658,470	1,071,447	1,459,120	1,349,498	18,821,808
NET ASSETS							
Without Donor Restriction:							
Undesignated	3,610,839	1,617,817	4,223,823	1,734,964	2,215,894	(71,868)	13,331,469
Property, Plant, and Equipment, Net Related Debt	1,376,940	25,109,851	818,870	817,518	1,314,914	-	29,438,093
Designated/Deferred Maintenance	233,559	620,482	725,765	552,233	299,550	-	2,431,589
Total Without Donor Restriction	5,221,338	27,348,150	5,768,458	3,104,715	3,830,358	(71,868)	45,201,151
With Donor Restriction	146,278	7,275	-	60,970	34,781	-	249,304
Total Net Assets	5,367,616	27,355,425	5,768,458	3,165,685	3,865,139	(71,868)	45,450,455
Total Liabilities and Net Assets	\$ 7,123,526	\$ 38,882,788	\$ 7,426,928	\$ 4,237,132	\$ 5,324,259	\$ 1,277,630	\$ 64,272,263

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

	CNCA #1	CNCA #2	CNCA #3	CNCA #4	CNHS #1	CNHS #2	Central Admin Office	Total
NET ASSETS WITHOUT DONOR RESTRICTION								
REVENUES								
State Revenue:								
State Aid	\$ 5,159,077	\$ 5,839,573	\$ 5,860,636	\$ 5,117,547	\$ -	\$ 5,262,881	\$ -	\$ 27,239,714
Other State Revenue	1,341,975	1,316,269	1,385,400	1,333,642	-	908,722	-	6,286,008
Federal Revenue:								
Grants and Entitlements	2,117,116	2,438,408	2,649,780	2,354,446	-	1,308,942	-	10,868,692
Local Revenue:								
In-Lieu Property Tax Revenue	1,636,525	1,909,741	1,924,339	1,696,988	-	1,401,266	-	8,568,859
Contributions	60,194	140,208	87,919	49,713	-	52,412	-	390,446
Interest Income	13,019	14,062	17,638	12,926	-	12,975	-	70,620
Other Revenue	89,734	57,434	123,629	72,770	-	119,962	-	463,529
Total Revenues Without Donor Restriction	10,417,640	11,715,695	12,049,341	10,638,032	-	9,067,160	-	53,887,868
EXPENSES								
Program Services	8,397,230	9,657,811	9,307,355	8,730,006	-	7,032,200	-	43,124,602
Management and General	2,161,447	2,412,567	2,731,282	1,964,021	-	2,059,215	-	11,328,532
Fundraising	-	3,615	-	2,355	-	402	-	6,372
Total Expenses	10,558,677	12,073,993	12,038,637	10,696,382	-	9,091,817	-	54,459,506
Transfer of Net Assets	-	-	-	-	(456,627)	456,627	-	-
Change in Net Assets Without Donor Restriction	(141,037)	(358,298)	10,704	(58,350)	(456,627)	431,970	-	(571,638)
NET ASSETS WITH DONOR RESTRICTION								
Other State Revenue	146,278	7,275	-	60,970	-	34,781	-	249,304
Change in Net Assets With Donor Restriction	146,278	7,275	-	60,970	-	34,781	-	249,304
CHANGE IN TOTAL NET ASSETS								
	5,241	(351,023)	10,704	2,620	(456,627)	466,751	-	(322,334)
Net Assets, Beginning of Year	5,362,375	27,706,448	5,757,754	3,163,065	456,627	3,398,388	(71,868)	45,772,789
NET ASSETS, END OF YEAR	\$ 5,367,616	\$ 27,355,425	\$ 5,768,458	\$ 3,165,685	\$ -	\$ 3,865,139	\$ (71,868)	\$ 45,450,455

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

	CNCA #1	CNCA #2	CNCA #3	CNCA #4	CNHS #1	CNHS #2	Central Admin Office	Total
CASH FLOWS FROM OPERATING ACTIVITIES								
Change in Net Assets	\$ 5,241	\$ (351,023)	\$ 10,704	\$ 2,620	\$ (456,627)	\$ 466,751	\$ -	\$ (322,334)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:								
Depreciation	151,556	626,440	157,440	109,209	-	165,695	-	1,210,340
Transfer of Equipment and Computers	-	-	-	-	27,275	(27,275)	-	-
(Increase) Decrease in Assets:								
Accounts Receivable	(165,064)	(121,821)	(23,884)	54,585	481,726	632,005	-	857,547
Intercompany Receivable	-	-	-	-	-	-	-	-
Due from Others	1,840	4,231	439	940	2,621	(793)	103	9,381
Prepaid Expenses and Other Assets	(1,989)	(4,091)	17,664	1,005	-	(9,066)	37,208	40,731
Increase (Decrease) in Liabilities:								
Accounts Payable and Accrued Liabilities	142,660	211,118	157,547	200,699	(556,967)	350,998	(42,166)	463,889
Intercompany Payables	-	-	-	-	(375,000)	-	(214,831)	(589,831)
Deferred Revenue	1,028,493	298,898	687,771	89,299	-	562,974	-	2,667,435
Net Cash Provided by Operating Activities	1,162,737	663,752	1,007,681	458,357	(876,972)	2,141,289	(219,686)	4,337,158
CASH FLOWS FROM INVESTING ACTIVITIES								
Purchases of Property, Plant, and Equipment	(149,705)	(104,526)	(105,364)	(254,896)	-	(273,246)	-	(887,737)
Net Cash Used by Investing Activities	(149,705)	(104,526)	(105,364)	(254,896)	-	(273,246)	-	(887,737)
CASH FLOWS FROM FINANCING ACTIVITIES								
Repayment of Prop 55 Funding	-	(388,811)	-	-	-	-	-	(388,811)
Net Cash Used by Financing Activities	-	(388,811)	-	-	-	-	-	(388,811)
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,013,032	170,415	902,317	203,461	(876,972)	1,868,043	(219,686)	3,060,610
Cash and Cash Equivalents, Beginning of Year	3,033,267	1,677,765	4,033,132	1,849,639	876,972	989,848	1,417,251	13,877,874
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 4,046,299	\$ 1,848,180	\$ 4,935,449	\$ 2,053,100	\$ -	\$ 2,857,891	\$ 1,197,565	\$ 16,938,484
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION								
Cash Paid for Interest	\$ -	\$ 210,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,583

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 20,256,341	\$ 2,105,541	\$ -	\$ 22,361,882
Pension Expense	3,527,212	450,534	-	3,977,746
Other Employee Benefits	1,787,069	175,413	-	1,962,482
Payroll Taxes	552,439	158,320	-	710,759
Management Fees	-	5,214,502	-	5,214,502
Legal Expenses	-	44,210	-	44,210
Accounting Expenses	-	4,337	-	4,337
Other Fees for Services	7,208,335	902,770	-	8,111,105
Advertising and Promotion Expenses	-	20,267	-	20,267
Instructional Materials	1,896,707	-	-	1,896,707
Office Expenses	643,879	850,019	-	1,493,898
Printing and Postage Expenses	-	24,130	-	24,130
Information Technology Expenses	-	551,328	-	551,328
Occupancy Expenses	3,315,501	362,676	-	3,678,177
Travel Expenses	18,611	-	-	18,611
Interest Expense	-	210,583	-	210,583
Depreciation Expense	1,155,106	55,234	-	1,210,340
Insurance Expense	-	29,599	-	29,599
Other Expenses	2,763,402	169,069	6,372	2,938,843
Total Expenses by Function	<u>\$ 43,124,602</u>	<u>\$ 11,328,532</u>	<u>\$ 6,372</u>	<u>\$ 54,459,506</u>

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Camino Nuevo Charter Academy (CNCA) is a nonprofit benefit corporation under the laws of the state of California. CNCA is designed to meet the educational needs of largely Latino community neighborhoods, west of downtown Los Angeles, in the greater MacArthur Park communities. CNCA was established as an alternative to existing traditional public schools in the neighborhoods in which conditions of over-crowding and year-round schedules existed. CNCA consists of six charter schools operating as of June 30, 2022, as follows:

- Burlington Campus (CNCA #1)
- Kayne Siart Campus (CNCA #2)
- Jose A. Castellanos/Jane B. Eisner Campuses (CNCA #3)
- Sandra Cisneros Learning Academy Campus (CNCA #4)
- Dalzell Lance High School (CNHS #2)

The charters may be revoked by the Los Angeles Unified School District (LAUSD) for material violations of the charters, failure to meet pupil outcomes identified in the charters, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

In March 2016, the Pueblo Nuevo Education Development Group (PNEDG) Corporation was formed as a nonprofit public benefit corporation, organized under the California Nonprofit Public Benefit Corporation Law for charitable purposes. PNEDG was formed for the benefit of and to carry out the purposes of CNCA. PNEDG serves as a sole statutory member of CNCA. Its primary function is resource-development and capacity building to support the CNCA mission and programs that extend beyond the publicly funded, instructional K-12 program, yet are crucial to students' early childhood education, academic, college, and lifelong success. All private dollars raised, capacity building offered, and support services delivered by PNEDG are done so to enrich the K-12 instructional program CNCA offers and to benefit CNCA students and alumni and to maximize their fullest academic potential.

Basis of Accounting

The consolidating financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying consolidating financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of consolidating financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

Costs of providing CNCA's programs and other activities have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include pension expense, other employee benefits, payroll taxes, occupancy, and depreciation, which are allocated on the basis of estimates of time and effort.

Cash and Cash Equivalents

CNCA defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing boards had designated, from net assets without donor restrictions, net assets for an operating reserve.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Designation of Net Assets

Designated net assets represent those portions of net assets segregated for a specific purpose in accordance with board policy. CNCA's board established a policy which designated part of the fund balance (1% of total expenses) to a deferred maintenance fund. This policy was implemented in anticipation of increased vendor repair and maintenance expenses expected to be incurred due to the age of CNCA's various buildings sites.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. CNCA capitalizes all expenditures for land, buildings, and equipment in excess of \$1,000. Depreciation expense was \$1,210,340 for the year ended June 30, 2022.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by CNCA based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when CNCA has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, CNCA has conditional grants of \$12,983,122 of which \$4,090,883 is recognized as deferred revenue in the statement of financial position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of CNCA is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of CNCA. The entire compensated absences liability is included in accrued liabilities on the statement of financial position. Employees of CNCA are paid for days or hours worked based upon board approved schedules which include vacation. Sick leave is accumulated with a 30-day maximum for each eligible employee. Sick leave with pay is provided when employees are absent for health reasons and is not paid out upon departure of an employee. Unused sick leave does not carry over from year-to-year.

Income Taxes

CNCA is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. CNCA files an exempt organization return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

Allocations Between Charter Schools

For the year ended June 30, 2022, CNCA has chosen to identify each charter school separately within the financial statements. In cases where specific identification of each charter's activities was not possible, items were allocated according to Average Daily Attendance (ADA).

Evaluation of Subsequent Events

CNCA has evaluated subsequent events through REPORT DATE, the date these consolidating financial statements were available to be issued.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 LIQUIDITY AND AVAILABILITY

CNCA multi-year operating budgets are designed to manage restricted cash allocations via the use of 12-month rolling cash flow forecasts. On a weekly basis, liquidity is tracked via the use of cash position reporting tool to monitor payroll schedules, accounts payable and cash balances across the CNCA County Treasury Accounts and private bank operating accounts. Weekly CNCA Cash Position reporting allows CNCA to forecast cash account transfer amounts to ensure execution of accurate cash transfers specific to monthly operating account cash flow needs.

As of June 30, 2022, financial assets available for general expenditures are comprised of the following:

Cash and Cash Equivalents	\$ 16,938,484
Accounts Receivable	7,215,297
Due From Others	178,872
Less: Net Assets With Donor Restrictions	249,304
Financial Assets Available for General Expenditure	<u>\$ 24,581,957</u>

In addition, CNCA holds a \$2,000,000 line of credit as a contingency tool should CNCA experience unanticipated delay of forecasted government revenue disbursement schedules and/or government receivables.

NOTE 3 CONCENTRATION OF CREDIT RISK

Custodial credit risk is the risk that, in the event of a bank failure, CNCA's deposits may not be returned to it. CNCA maintains bank accounts with one institution, certain of which are interest bearing. Accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts exceeds the insured amounts. CNCA has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

CNCA maintains cash in the Los Angeles County Treasury (the County). The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at costs which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of Camino Nuevo Charter School's deposits in this pool as of June 30, 2022, as provided by the pool sponsor was approximately \$14,959,157.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 RELATED PARTY TRANSACTIONS

Support Services

PNEDG provides CNCA with limited services and support, including among other things, the staff necessary to provide this support, to CNCA schools so that they operate in a manner consistent with the terms of their charters and agreements with their authorizer. It is the intent of CNCA and PNEDG that the CNCA Board and CNCA's Chief Executive Officer retain ultimate responsibility for and control of the management and operation of CNCA's charter schools, including but not limited to governance and the administration and delivery of curriculum. As compensation for the services, CNCA transfers to PNEDG 12% of the operational funding. The total amount of the support services were \$5,214,502 for the year ended June 30, 2022. CNCA also paid PNEDG for mental health program services, and reopening support services in the amount of \$1,137,000 and \$231,696, respectively for the year ended June 30, 2022. As of June 30, 2022, CNCA has a payable due to PNEDG in the amount of \$1,173,841.

Operating Leases

CNCA has entered into multiple lease agreements with Grupo Nuevo Los Angeles (GNLA) and its subsidiary LLCs for various facilities. GNLA was formed for the benefit and to carry out the purposes of CNCA. CNCA is responsible for the related property taxes on these facilities. The lease agreements are described below.

CNCA #1 has a lease with GNLA for two school sites. The lease requires monthly payments of \$43,798 and expires in June 2027.

CNCA #3 has a lease for the Jane B. Eisner facilities. The lease term ends on December 30, 2022. The monthly lease payment is \$18,244.

CNHS #2 leases its school site from GNLA. The lease requires monthly payments according to a payment schedule included in the lease agreement. The lease term ends January 1, 2024 and has two five-year options to extend.

CNCA #1 also leased space from PNEDG for building space and an adjacent parking lot through June 30, 2022. The monthly lease payment is \$5,672.

Total lease expense recorded under these agreements for the year ended June 30, 2022 was \$1,359,215. As of June 30, 2022, CNCA has recorded prepaid expenses related to lease agreements with GNLA in the amount of \$88,037 in the statement of financial position.

Future minimum rental payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 1,314,313
2024	856,270
2025	525,576
2026	525,576
2027	525,576
Total	<u>\$ 3,747,311</u>

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 COMMITMENTS

CNCA #3 – In June 2010, CNCA signed a facility use agreement with LAUSD for use of property located at 1723 W. Cordova Street, Los Angeles, California. The agreement commenced in August 2010 and carries a term that coincides with CNCA #3's charter. The agreement does not require CNCA to pay a lease amount for the use of the property, but instead CNCA pays regulatory fees, police service fees, utilities, and certain maintenance and repairs. These fees are negotiated annually and therefore cannot be determined for future years. Total fees paid to LAUSD for CNCA #3 for the year ended June 30, 2022 were \$181,574.

CNCA #4 – In June 2011, CNCA signed a facility use agreement with LAUSD for use of property located at 1018 Mohawk Street, Los Angeles, California. The agreement commenced in August 2011 and carries a term that coincides with CNCA #4's charter. The agreement does not require CNCA to pay a lease amount for the use of the property, but instead CNCA pays regulatory fees, police service fees, utilities, and certain maintenance and repairs. These fees are negotiated annually and therefore cannot be determined for future years. Total fees paid to LAUSD for CNCA #4 for the year ended June 30, 2022 were \$189,990.

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods.

Subject to Specific Purpose:	
Nutrition Program	\$ 249,304
Total Net Assets With Donor Restriction	<u>\$ 249,304</u>

NOTE 7 EMPLOYEE RETIREMENT

Multi-Employer Defined Benefit Pension Plans

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in this multi-employer defined benefit pension plan are different from single- employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if CNCA chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. CNCA has no plans to withdraw from this multi-employer plan.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)

Plan Description

CNCA contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021, total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. CNCA did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after that are required to contribute 10.21% of their salary. CNCA is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

CNCA's contributions to STRS for the past three years were as follows:

<u>Year Ended June 30,</u>	<u>STRS Required Contribution</u>	<u>STRS Percent Contributed</u>
2020	\$ 2,413,333	100 %
2021	2,231,033	100
2022	2,592,834	100

Public Employees' Retirement System (PERS)

Plan Description

CNCA contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2021, the School Employer Pool total plan assets are \$86.5 billion, the present value of accumulated plan benefits is \$106.8 billion, contributions from all employers totaled \$2.97 billion, and the plan is 81% funded. CNCA did not contribute more than 5% of the total contributions to the plan.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

Plan Description (Continued)

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 7.0% of their salary. CNCA is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2022 was 22.91%. The contribution requirements of the plan members are established and may be amended by state statute.

Contributions to PERS

CNCA's contributions to PERS for each of the last three years were as follows:

<u>Year Ended June 30,</u>	<u>PERS Required Contribution</u>	<u>PERS Percent Contributed</u>
2020	\$ 821,556	100 %
2021	\$ 831,593	100
2022	\$ 1,384,912	100

NOTE 8 LONG-TERM DEBT

Proposition 55

In April 2011, CNCA entered into a Memorandum of Understanding (MOU) and Funding Agreement with the State Allocation Board and the California School Finance Authority (individually or collectively referred to as the State) for Charter School Facility Program (CSFP) funding to purchase and/or construct a real property as a permanent school facility (the Project) for CNCA #2. The Project was approved in October 2013 and the state provided grant funding for 50% of the approved costs for the Project. The final apportionment amount was reduced by any advance apportionment amounts received by CNCA #2 as well as any lump sum contribution by the State. CNCA #2 is required to pay back the state the 50% of the final apportionment funding. Payment to the state commenced one full year after the Project was opened and operating its educational program. The loan has a 30-year term and requires an interest rate prescribed in Section 17078.57(a)(l)(D) and (E) of the Education Code.

CNCA #2 has received all of the State apportionment which totaled \$29,557,192. CNCA #2 has recorded debt related to this funding of \$12,493,596, the balance at June 30, 2022 is \$10,237,070.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 LONG-TERM DEBT (CONTINUED)

Proposition 55 (Continued)

Future payments of Proposition 55 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 396,625
2024	404,597
2025	412,729
2026	421,025
2027	429,488
Thereafter	8,172,606
Total	<u>\$ 10,237,070</u>

Line of Credit

CNCA has a revolving line of credit with Wells Fargo Bank for \$2,000,000 with an annual interest rate equal to the greater of a floating interest rate equal to the Index plus 1% or the Floor Rate of 5%. The line of credit is available until March 2023. There was no balance as of June 30, 2022.

NOTE 9 CONTINGENCIES, RISKS AND UNCERTAINTIES

CNCA has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

In the normal course of business, CNCA is subject to legal claims. After consultation with the CNCA's legal counsel, management of CNCA is of the opinion that liabilities, if any, arising from such claims would not have a material effect on CNCA's financial position.

SUPPLEMENTARY INFORMATION

DRAFT
For Discussion Purposes Only
Subject to Revision

**CAMINO NUEVO CHARTER ACADEMY
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)
UNAUDITED**

CNCA is a nonprofit public benefit corporation. CNCA operates a central administration office and the following six charter schools:

Charter Name	Charter Number	Sponsoring District
Camino Nuevo Charter Academy - Burlington Campus (CNCA #1)	0293	Los Angeles Unified School District
Camino Nuevo Academy #2 - Kayne Siart Campus (CNCA #2)	1231	Los Angeles Unified School District
Camino Nuevo Elementary #3 - Jose A. Castellanos/Jane B. Eisner Campuses (CNCA #3)	1212	Los Angeles Unified School District
Camino Nuevo Charter Academy #4 - Sandra Cisneros Learning Academy Campus (CNCA #4)	1334	Los Angeles Unified School District
Camino Nuevo High #2 - Dalzell Lance High School (CNHS #2)	1540	Los Angeles Unified School District

CNCA commenced operations May 2000 with Camino Nuevo Charter Academy #1 – Burlington Camps (CNCA #1). Below is the charter information for each charter school identified above:

Charter Name	Original School Start Date	Term of Charter	Charter Expiration	Enrollment Average
Camino Nuevo Charter Academy - Burlington Campus (CNCA #1)	August 8, 2010	5 Years	June 30, 2025	579
Camino Nuevo Academy #2 - Kayne Siart Campus (CNCA #2)	August 18, 2010	5 Years	June 30, 2025	683
Camino Nuevo Elementary #3 - Jose A. Castellanos/Jane B. Eisner Campuses (CNCA #3)	August 18, 2010	5 Years	June 30, 2025	695
Camino Nuevo Charter Academy #4 - Sandra Cisneros Learning Academy Campus (CNCA #4)	September 6, 2011	5 Years	June 30, 2026	600
Camino Nuevo High #2 - Dalzell Lance High School (CNHS #2)	August 19, 2013	5 Years	June 30, 2023	508

**CAMINO NUEVO CHARTER ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
CNCA #1				
Kindergarten	36,000	61,525	185	In compliance
Grade 1	50,400	62,860	185	In compliance
Grade 2	50,400	62,860	185	In compliance
Grade 3	50,400	62,860	185	In compliance
Grade 4	54,000	62,860	185	In compliance
Grade 5	54,000	62,860	185	In compliance
Grade 6	54,000	65,019	185	In compliance
Grade 7	54,000	65,019	185	In compliance
Grade 8	54,000	65,019	185	In compliance
CNCA #2				
Kindergarten	36,000	65,395	185	In compliance
Grade 1	50,400	62,620	185	In compliance
Grade 2	50,400	62,620	185	In compliance
Grade 3	50,400	62,620	185	In compliance
Grade 4	54,000	62,620	185	In compliance
Grade 5	54,000	62,620	185	In compliance
Grade 6	54,000	63,767	185	In compliance
Grade 7	54,000	63,767	185	In compliance
Grade 8	54,000	65,111	185	In compliance
CNCA #3				
Kindergarten	36,000	64,830	185	In compliance
Grade 1	50,400	62,850	185	In compliance
Grade 2	50,400	62,850	185	In compliance
Grade 3	50,400	62,850	185	In compliance
Grade 4	54,000	58,608	185	In compliance
Grade 5	54,000	58,608	185	In compliance
Grade 6	54,000	63,778	185	In compliance
Grade 7	54,000	63,778	185	In compliance
Grade 8	54,000	63,778	185	In compliance
CNCA #4				
Kindergarten	36,000	65,570	185	In compliance
Grade 1	50,400	63,170	185	In compliance
Grade 2	50,400	63,170	185	In compliance
Grade 3	50,400	63,170	185	In compliance
Grade 4	54,000	63,170	185	In compliance
Grade 5	54,000	63,170	185	In compliance
Grade 6	54,000	63,170	185	In compliance
Grade 7	54,000	65,150	185	In compliance
Grade 8	54,000	65,150	185	In compliance
CNHS #2				
Grade 9	64,800	67,982	185	In compliance
Grade 10	64,800	67,982	185	In compliance
Grade 11	64,800	67,982	185	In compliance
Grade 12	64,800	67,982	185	In compliance

See accompanying Auditors' Report and Notes to Supplementary Information.

**CAMINO NUEVO CHARTER ACADEMY
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
CNCA #1				
Grades K-3	235.89	235.89	239.86	239.86
Grades 4-6	163.11	163.11	165.77	165.77
Grades 7-8	109.02	109.02	109.86	109.86
ADA Totals	<u>508.02</u>	<u>508.02</u>	<u>515.49</u>	<u>515.49</u>
CNCA #2				
Grades K-3	218.18	218.18	219.86	219.86
Grades 4-6	208.78	208.78	209.82	209.82
Grades 7-8	160.18	160.18	161.13	161.13
ADA Totals	<u>587.14</u>	<u>587.14</u>	<u>590.81</u>	<u>590.81</u>
CNCA #3				
Grades K-3	234.06	234.06	239.46	239.46
Grades 4-6	199.18	199.18	203.18	203.18
Grades 7-8	155.96	155.96	158.24	158.24
ADA Totals	<u>589.20</u>	<u>589.20</u>	<u>600.88</u>	<u>600.88</u>
CNCA #4				
Grades K-3	195.11	195.11	195.65	195.65
Grades 4-6	189.14	189.14	189.73	189.73
Grades 7-8	137.04	137.04	136.48	136.48
ADA Totals	<u>521.29</u>	<u>521.29</u>	<u>521.86</u>	<u>521.86</u>
CNHS #2				
Grades 9-12	428.30	428.30	431.11	431.11
ADA Totals	<u>428.30</u>	<u>428.30</u>	<u>431.11</u>	<u>431.11</u>
ADA Totals	<u><u>2,633.95</u></u>	<u><u>2,633.95</u></u>	<u><u>2,660.15</u></u>	<u><u>2,660.15</u></u>

See accompanying Auditors' Report and Notes to Supplementary Information.

**CAMINO NUEVO CHARTER ACADEMY
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

	<u>CNCA #1</u>	<u>CNCA #2</u>	<u>CNCA #3</u>	<u>CNCA #4</u>	<u>CNHS #2</u>
June 30, 2022 Annual Financial Report Fund Balances (Net Assets)	\$ 5,324,860	\$ 27,191,278	\$ 5,710,026	\$ 3,163,557	\$ 3,813,673
Adjustments and Reclassifications:					
Increase (Decrease) of Fund Balance (Net Assets):					
Cash and Cash Equivalents	(88,455)	(94,227)	(86,544)	(76,078)	(72,928)
Accounts Receivable	495,673	268,435	87,343	78,206	355,852
Deferred Revenue	(364,462)	(10,061)	57,633	-	(231,458)
Net Adjustments and Reclassifications	<u>42,756</u>	<u>164,147</u>	<u>58,432</u>	<u>2,128</u>	<u>51,466</u>
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 5,367,616</u>	<u>\$ 27,355,425</u>	<u>\$ 5,768,458</u>	<u>\$ 3,165,685</u>	<u>\$ 3,865,139</u>

See accompanying Auditors' Report and Notes to Supplementary Information.

**CAMINO NUEVO CHARTER ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	CNCA #1	CNCA #2	CNCA #3	CNCA #4	CNHS #2	Total
U.S. Department of Education								
Pass-Through Program From								
California Department of Education:								
Every Student Succeeds Act								
Title I, Part A, Basic Grants:								
Low-Income and Neglected	84.010	14329	\$ 311,078	\$ 281,231	\$ 353,255	\$ 237,220	\$ 199,510	\$ 1,382,294
Title II, Part A, Teacher Quality	84.367	14341	31,879	31,422	38,970	26,126	22,265	150,662
Title III, Limited English Proficiency	84.365	14346	45,912	31,400	47,663	24,395	11,759	161,129
Title IV, Part A, Student Support & Academic Enrichment	84.424	N/A	23,521	21,193	26,621	19,608	15,193	106,136
Special Education Cluster:								
Special Education - IDEA	84.027	13379	151,416	176,521	177,588	156,788	129,937	792,250
Total Special Education Cluster:								
			<u>151,416</u>	<u>176,521</u>	<u>177,588</u>	<u>156,788</u>	<u>129,937</u>	<u>792,250</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act) COVID-19:								
Elementary and Secondary School Emergency Relief								
(ESSER) Fund								
ESSER Fund	84.425D	15536	636	85,475	27	65,139	818	152,095
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	30,821	49,681	38,181	37,721	29,441	185,845
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	14,294	17,548	18,587	15,989	12,948	79,366
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	337,551	656,941	625,310	616,287	254,616	2,490,705
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	62,280	76,457	80,988	69,668	56,416	345,809
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	310,295	324,324	400,879	530,437	132,869	1,698,804
Elementary and Secondary School Emergency Relief III								-
(ESSER III) Fund: Learning Loss	84.425U	10155	129,496	202,733	237,080	72,056	131,275	772,640
Expanded Learning Opportunities (ELO) Grant: ESSER III								-
State Reserve, Emergency Needs	84.425U	15620	40,599	49,841	52,795	45,415	36,777	225,427
Expanded Learning Opportunities (ELO) Grant: ESSER III								-
State Reserve, Learning Loss	84.425U	15621	69,986	85,917	91,009	78,288	63,397	388,597
American Rescue Plan Elementary and Secondary School Emergency								-
Relief - Homeless Children and Youth (ARP-HCY)	84.425W	N/A	-	-	-	5,426	-	5,426
Total CARES Act (COVID-19 Funding):								
			<u>995,958</u>	<u>1,548,917</u>	<u>1,544,856</u>	<u>1,536,426</u>	<u>718,557</u>	<u>6,344,714</u>
<i>Total U.S. Department of Education</i>								
			<u>1,559,764</u>	<u>2,090,684</u>	<u>2,188,953</u>	<u>2,000,563</u>	<u>1,097,221</u>	<u>8,937,185</u>
U.S. Department of Agriculture								
Pass-Through Program From								
California Department of Education:								
Child Nutrition Cluster:								
Especially Needy Breakfast	10.553	13526	96,088	56,408	68,647	56,703	34,184	312,030
National School Lunch Program	10.555	23165	389,112	227,694	277,094	228,881	136,734	1,259,515
Meal Supplements	10.555	N/A	32,681	14,151	17,220	14,224	-	78,276
Child Nutrition Cluster Subtotal								
			<u>517,881</u>	<u>298,253</u>	<u>362,961</u>	<u>299,808</u>	<u>170,918</u>	<u>1,649,821</u>
Continuing Appropriations Act and Other Extensions Act:								
Pandemic Electronic Benefit Transfer (P-EBT)								
Administrative Costs Grant (COVID-19 Funding)	10.649	15644	614	614	614	614	614	3,070
Total U.S. Department of Agriculture								
			<u>518,495</u>	<u>298,867</u>	<u>363,575</u>	<u>300,422</u>	<u>171,532</u>	<u>1,652,891</u>
U.S. Department of Health and Human Services								
Pass-Through Program From								
Los Angeles County Office of Education:								
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	38,857	48,857	97,252	53,461	40,189	278,616
Total U.S. Department of Health and Human Services								
			<u>38,857</u>	<u>48,857</u>	<u>97,252</u>	<u>53,461</u>	<u>40,189</u>	<u>278,616</u>
Total Federal Expenditures								
			<u>\$ 2,117,116</u>	<u>\$ 2,438,408</u>	<u>\$ 2,649,780</u>	<u>\$ 2,354,446</u>	<u>\$ 1,308,942</u>	<u>\$ 10,868,692</u>

N/A - Pass-through entity number not readily available or not applicable.

See accompanying Auditors' Report and Notes to Supplementary Information.

**CAMINO NUEVO CHARTER ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by CNCA and whether CNCA complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance is a measurement of the number of pupils attending classes of CNCA. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of CNCA under programs of the federal governmental for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures reported on the Schedule are reported on the accrual basis of accounting. Because the Schedule presents only a selected portion of operations of CNCA, it is not intended to and does not present the financial position, changes in net assets, or cash flows of CNCA.

NOTE 5 INDIRECT COST RATE

CNCA has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Camino Nuevo Charter Academy
Los Angeles, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidating financial statements of Camino Nuevo Charter Academy (CNCA), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows and functional expenses for the year then ended, the related notes to the consolidating financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidating financial statements, we considered CNCA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the consolidating financial statements, but not for the purpose of expressing an opinion on the effectiveness of CNCA's internal control. Accordingly, we do not express an opinion on the effectiveness of CNCA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the consolidating financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Camino Nuevo Charter Academy

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether CNCA's consolidating financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Camino Nuevo Charter Academy
Los Angeles, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Camino Nuevo Charter School's (CNCA) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of CNCA's major federal programs for the year ended June 30, 2022. CNCA's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, CNCA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CNCA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of CNCA's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to CNCA's federal programs.

Board of Directors
Camino Nuevo Charter Academy

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CNCA's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CNCA's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CNCA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of CNCA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of CNCA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Directors
Camino Nuevo Charter Academy

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Camino Nuevo Charter Academy
Los Angeles, California

Opinion on State Compliance

We have audited Camino Nuevo Charter School's (CNCA) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. CNCA's State compliance requirements are identified in the table below.

In our opinion, CNCA complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CNCA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of CNCA's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on CNCA's compliance based on our audit.

Board of Directors
Camino Nuevo Charter Academy

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CNCA's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CNCA's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of CNCA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of CNCA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each state program is not modified with respect to this matter.

CNCA's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. CNCA's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Board of Directors
Camino Nuevo Charter Academy

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine CNCA's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Not Applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**CAMINO NUEVO CHARTER ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Consolidating Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)

84.425C
84.425D
84.425U
84.425W
84.027
10.553, 10.555

Name of Federal Program or Cluster

Governor's Emergency Education Relief (GEER) Fund & ELO GEER II
Elementary and Secondary School Emergency Relief (ESSER) Fund, ESSER II, ELO ESSER II
ESSER III, ELO: ESSER III
ARP-HCY
Special Education Cluster
Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**CAMINO NUEVO CHARTER ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Findings and Questioned Costs – State Compliance

2022-001 Expanded Learning Opportunities ELO-G 40000

Camino Nuevo Charter Academy – Burlington (CNCA#1) - #0293
 Camino Nuevo Academy #2 – Kayne Siart (CNCA #2) - #1231
 Camino Nuevo Elementary #3 – Jose A. Castellanos/Jane B. Eisner (CNCA #3) - #1212
 Camino Nuevo Charter Academy #4 – Sandra Cisneros Learning Academy (CNCA #4) - #1334
 Camino Nuevo High #2 – Dalzell Lance High School (CNHS #2) - #1540

Criteria: The governing board of CNCA was required to adopt on or before June 1, 2021, in a public meeting, a plan describing how the apportioned ELO-G funds would be used in accordance with Education Code section 43522 and submit the plan within 5 days of adoption pursuant to subdivision (e) of Education Code section 43522.

Condition: During ELO-G testing, it was noted that the spending plan was approved by the board on June 1, 2021 and was submitted to its chartering authority on August 9, 2022. The submission date was not within 5 days of adoption of the spending plan.

**CAMINO NUEVO CHARTER ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

2022-001 Expanded Learning Opportunities ELO-G (Continued) 40000

Effect: CNCA is not in compliance with subdivision (e) of Education Code section 43522.

Cause: The Board of Directors of Camino Nuevo Charter Academy approved the ELO-G plans for all Camino Nuevo schools on June 1, 2021 prior to the state required deadline. However, it did not come to CNCA's attention that these plans were also required to be submitted to our authorizer until August of 2022.

Questioned costs: N/A

Repeat Finding: This is not a repeat finding.

Corrective Action Plan: At this time, CNCA promptly complied, sending all plans to LAUSD Charter Schools Division representative, Jose Rodriguez, on August 9, 2022. CNCA will be closely monitoring the CDE details for new funding more closely to avoid this oversight in the future.

DRAFT
For Discussion Purposes Only
Subject to Revision

**CAMINO NUEVO CHARTER ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for the prior year.

DRAFT
For Discussion Purposes Only
Subject to Revision

Coversheet

Employee Wellness Time

Section: V. Employee Wellness Time
Item: A. Employee Wellness Time
Purpose: Vote
Submitted by:
Related Material: 2022-2023 TK-8th School Calendar.pdf
Resources.pdf
2022-2023 High School Calendar.pdf



2022-2023 TK-8th School Calendar

BOD approved 2/10/2022

July 2022						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	H	5	6	7	8	9
10	11	12	13	14	15	16
17	NT	NT	NT	NT	NT	23
24	25	26	27	28	29	30
31						

August 2022						
Su	Mo	Tu	We	Th	Fr	Sa
	SD	SD	SD	SD	SD	6
7	S	S	S	S	S	13
14	X	X	X	S	X	20
21	X	X	X	S	X	27
28	X	X	X			

September 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				S	X	3
4	H	X	X	S	X	10
11	X	X	X	S	X	17
18	X	X	X	S	X	24
25	X	X	X	S	X	

October 2022						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	X	X	X	S	PTF	8
9	H	X	X	S	X	15
16	SD	SD	SD	S	X	22
23	X	X	S	S	S	29
30	X					

November 2022						
Su	Mo	Tu	We	Th	Fr	Sa
		X	X	S	X	5
6	X	X	X	S	H	12
13	X	X	X	S	X	19
20	PTF	PTF	PTF	H	H	26
27	X	X	X			

December 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				S	X	3
4	X	X	X	S	X	10
11	X	X	X	S	X	17
18	PTF	PTF	PTF	PTF	H	24
25	H	H	H	H	H	31

January 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	H	PTF	SD	SD	SD	7
8	S	X	X	S	X	14
15	H	X	X	S	X	21
22	X	X	S	S	S	28
29	X	X				

February 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			X	S	X	4
5	X	X	X	S	X	11
12	X	X	X	S	PTF	18
19	H	X	X	S	X	25
26	X	X				

March 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			X	S	X	4
5	X	X	X	S	SD	11
12	X	X	X	S	X	18
19	X	X	X	S	X	25
26	X	X	X	S	W	

April 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	H	H	H	H	H	8
9	SD	SD	X	S	X	15
16	X	X	S	S	S	22
23	X	X	X	S	X	29
30						

May 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	X	X	X	S	X	6
7	X	X	X	S	X	13
14	X	X	X	S	X	20
21	X	X	X	S	W	27
28	H	X	X			

June 2023						
Su	Mo	Tu	We	Th	Fr	Sa
				S	X	3
4	X	X	X	S	X	10
11	X	X	X	S	SD	17
18	H	20	21	22	23	24
25	26	27	28	29	30	

X	Regular Instructional Day
S	Shortened Days
H	Holiday
NT	New Teacher
SD	Staff Development (In-service, pupil free day)
BD	Buyback day
PTF	Pupil/Teacher Free Day (All 11- and 12-month school leader and HSO staff work this day)
W	Wellness Day

Holidays:

7/4/2022	4th of July
9/5/2022	Labor Day
10/10/2022	Indigenous Peoples' Day
11/11/2022	Veteran's Day
11/24-25/2022	Thanksgiving Break
12/19-1/6/2023	Winter Break
1/1/2023	New Year's Day
1/16/2023	Martin Luther King Jr. Day
2/20/2023	Presidents Day
4/3-7/2023	Spring Break
5/29/2023	Memorial Day
6/19/2023	Juneteenth

Other:

8/8/2022	First Day of School
6/15/2023	Last Day of School
3/10/2023	Success Conference
10/26-28/2022	Parent/Teacher Conferences
1/25-27/2023	Parent/Teacher Conferences
4/19-21/2023	Parent/Teacher Conferences

TOTALS Q1: 8/8/22-10/7/2022 Q2: 10/10/2022-12/16/2022 Q3: 1/9/2023-3/31/2023 Q4: 4/10/2023-6/16/2023

of Instructional Days (must exceed 175 days)

Q1:	43	23%
Q2:	40	22%
Q3:	56	30%
Q4:	46	25%
Total:	185	100%

	X	S	M	SD	Inst. Days	Total Work Days
Jul	0	0	0	0	0	0
Aug	11	7	0	5	18	23
Sep	16	5	0	0	21	21
Oct	10	6	0	3	16	19
Nov	13	3	0	0	16	16
Dec	9	3	0	0	12	12
Jan	10	6	0	3	16	19
Feb	14	4	0	0	18	18
Mar	16	5	0	1	21	22
Apr	8	5	0	2	13	15
May	17	4	0	0	21	21
Jun	8	3	0	1	11	12
Total	132	51	0	15	183	198

2022-2023

First Day of School - August 15, 2022

Admission Day - September 2, 2022

Labor Day (no school) - September 5, 2022

Unassigned Day (no school) - September 15, 2022

Veterans Day (no school) - November 11, 2022

Thanksgiving Holiday (no school)- November 21-25, 2022

Winter Recess (no school) - December 19, 2022 through January 6, 2023

Second Semester Begins - January 9, 2023

Dr. Martin Luther King, Jr. Day (no school) - January 16, 2023

Presidents Day (no school) - February 20, 2023

Cesar Chavez Day (no school) - March 31, 2023

Spring Recess (no school) - April 10-14, 2023

Memorial Day (no school) - May 29, 2023

Last Day of School - June 9, 2023

2020-2021

First semester – Aug. 17 to Dec. 18

Second semester – Jan. 11 to June 10

Winter recess – Dec. 21 to Jan. 8

Spring recess – March 29 to Apr 2

https://achieve.lausd.net/cms/lib/CA01000043/Centricity/Domain/36/School_calendar_2020-2021_Board%20Ap



2022-2023 High School School Calendar

BOD approved 2/10/2022

July 2022						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	H	5	6	7	8	9
10	11	12	13	14	15	16
17	NT	NT	NT	NT	NT	23
24	25	26	27	28	29	30
31						

August 2022						
Su	Mo	Tu	We	Th	Fr	Sa
	SD	SD	SD	SD	SD	6
7	S	S	S	S	S	13
14	X	X	X	S	X	20
21	X	X	X	S	X	27
28	X	X	X			

September 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				S	X	3
4	H	X	X	S	X	10
11	X	X	X	S	X	17
18	X	X	X	S	X	24
25	X	X	X	S	X	

October 2022						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	X	X	X	S	PTF	8
9	H	X	X	S	X	15
16	SD	SD	SD	S	X	22
23	X	X	S	S	S	29
30	X					

November 2022						
Su	Mo	Tu	We	Th	Fr	Sa
		X	X	S	X	5
6	X	X	X	S	H	12
13	X	X	X	S	X	19
20	PTF	PTF	PTF	H	H	26
27	X	X	X			

December 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				S	X	3
4	X	X	X	S	X	10
11	X	X	X	S	X	17
18	PTF	PTF	PTF	PTF	H	24
25	H	H	H	H	H	31

January 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	H	PTF	SD	SD	SD	7
8	S	X	X	S	X	14
15	H	X	X	S	X	21
22	X	X	X	S	X	28
29	X	X				

February 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			X	S	X	4
5	X	X	X	S	X	11
12	X	X	X	S	PTF	18
19	H	X	X	S	X	25
26	X	X				

March 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			X	S	X	4
5	X	X	X	S	SD	11
12	X	X	X	S	X	18
19	X	X	X	S	X	25
26	X	X	X	S	W	

April 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	H	H	H	H	H	8
9	SD	SD	X	S	X	15
16	X	X	S	S	S	22
23	X	X	X	S	X	29
30						

May 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	X	X	X	S	X	6
7	X	X	X	S	X	13
14	X	X	X	S	X	20
21	X	X	X	S	W	27
28	H	X	X			

June 2023						
Su	Mo	Tu	We	Th	Fr	Sa
				S	X	3
4	X	X	X	S	X	10
11	X	X	X	S	SD	17
18	H	20	21	22	23	24
25	26	27	28	29	30	

X	Regular Instructional Day
S	Shortened Days
H	Holiday
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12/19-1/6/2023	Winter Break
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1/16/2023	Martin Luther King Jr. Day
2/20/2023	Presidents Day
4/3-7/2023	Spring Break
5/29/2023	Memorial Day
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	X	S	M	SD	Inst. Days	Total Work Days
Jul	0	0	0	0	0	0
Aug	11	7	0	5	18	23
Sep	16	5	0	0	21	21
Oct	10	6	0	3	16	19
Nov	13	3	0	0	16	16
Dec	9	3	0	0	12	12
Jan	12	4	0	3	16	19
Feb	14	4	0	0	18	18
Mar	16	5	0	1	21	22
Apr	8	5	0	2	13	15
May	17	4	0	0	21	21
Jun	8	3	0	1	11	12
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of Instructional Days (must exceed 175 days)

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Q2:	49	26%
Q3:	47	25%
Q4:	46	25%
Total:	185	100%

Coversheet

Cisneros Staffing Update

Section: VII. Cisneros Staffing Update
Item: A. Cisneros Staffing Update
Purpose: Discuss
Submitted by:
Related Material: Collective Bargaining 101.pdf

Collective Bargaining 101

Scope and Breadth

Passed by Congress in 1935, the National Labor Relations Act (NLRA) established the practice and procedure of collective bargaining in the private sector. The Act declared that “protection by law of the right of employees to organize and bargain collectively safeguards commerce from injury, impairment, or interruption, and promotes the flow of commerce by removing certain recognized sources of industrial strife and unrest.”

Currently, teachers in 34 states and the District of Columbia have the legal right to bargain; Bargaining in public education is prohibited in only six states.

BARGAINING BENEFITS EVERYONE IN EDUCATION

- Helps improve teaching and learning
- Attracts and retains the highest quality employees
- Ensures fair employment procedures
- Gives the education professional a genuine voice

Collective bargaining is good public policy

Effective bargaining is based on ideals that resonate with both workers and employers, such as working together to solve problems and treating each other with respect. When labor and management can come to agreement on salary and benefits while also improving teaching and learning conditions, everyone benefits.

“Martin Luther King Jr. credited the labor movement with creating a better society. “The labor movement,” said King, “was the principal force that transformed misery and despair into hope and progress. Out of its bold struggles, economic and social reform gave birth to unemployment insurance, old age pensions, government relief for the destitute, and above all new wage levels that meant not mere survival, but a tolerable life. The captains of industry did not lead this transformation; they resisted it until they were overcome. When in the thirties the wave of union organization crested over our nation, it carried to secure shores not only itself but the whole society.”





1

Bargaining: Process

Step by step

Bargaining: step by step

Collective bargaining is a process through which employee union and employer representatives exchange positions, mutually solve problems, and reach a written agreement. That approved contract binds both groups. Here is how the collective bargaining process typically unfolds between Camino Nuevo Charter Academy (CNCA) and Camino Nuevo Teachers Association (CNTA):

Preparing for bargaining

Both sides form bargaining teams and gather information. The union panel usually is selected through a process outlined in the union's by-laws, while the management team is designated by the employer. Each party may meet with its constituents and/or conduct surveys to identify and then prioritize issues. During this assessment phase, each team also analyzes the current collective bargaining agreement to spot additional needed changes.

Determining the bargaining style

At the outset, the parties discuss the style of bargaining to be used during negotiations, most often either proposal bargaining or interest-based bargaining. **Proposal bargaining** is a style in which each team drafts written desired changes to the contract to present to the other side. **Interest-based bargaining** is where both sides identify issues that are important to them and discuss why (the “interest.”) Both parties explore options to resolve their issues and accommodate each other’s interests.

To date, CNCA and CNTA have used a hybrid approach, adopting both **proposal** and **interest-based** bargaining as appropriate.

Starting negotiations

Once the bargaining style has been determined, the teams prepare based on the style selected, agree on ground rules, meet at an agreeable location (or online), and start negotiations. State law and court cases determine the mandatory, permissive, and prohibited subjects of bargaining.

Reaching a tentative agreement

When both bargaining teams are satisfied with the changes, they sign a “tentative agreement.” It is only tentative until it has been formally approved by the union’s members and the employer’s governing board.

If no tentative agreement can be reached, there are multiple ways to resolve an impasse between the union and district.

Ratifying the contract

When the union and employer teams have reached a tentative contract agreement, they review the proposal with their respective constituency groups.

CNTA holds a ratification meeting where members ask questions and offer opinions on the tentative contract agreement. Individuals are then asked to vote by secret ballot on the tentative agreement. A majority of votes determines if the contract is ratified or rejected.

The CNCA team seeks approval from the Board.

If the tentative agreement is ratified by both sides, then the parties have a successor agreement.

2

Changing or clarifying the contract

What it we want to change the agreement?

With the agreement of both parties, any section of a ratified contract can be revised during the term of the contract. In many districts, representatives of labor and management also meet regularly during the term of the contract to talk about and resolve issues of mutual concern.

In addition, either at the bargaining table or during the life of a successor contract, the parties can create memoranda of understanding (MOUs). The benefit of the MOU is that it gives the parties an opportunity to reach a temporary agreement on an issue that is important to both the union and the employer

Where there is uncertainty at the time a tentative agreement is reached, the union and district can agree to reopen issues that will be resolved when the uncertainty no longer exists.

The parties also describe how and when a successor agreement will be negotiated.

3

CNCA and CNTA

Status of our current agreement



**Camino
Nuevo
Charter
Academy**

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

**CAMINO NUEVO CHARTER ACADEMY
(CNCA)**

AND

CAMINO NUEVO TEACHERS ASSOCIATION (CNTA)

July 1, 2021 - June 30, 2024

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CNCA-CNTA CBA controls how/when to make changes

Article 8 - Statutory Changes: Except as provided in Article 25 Management Rights, the parties will agree on a negotiations date within thirty (30) days of the enactment of any state law that requires negotiations on a particular topic.

The CNCA/CNTA CBA controls how/when to make changes

Article 20 - Negotiations: Article 22 Compensation and Article 23 Benefits may be reopened by CNTA for the 2022-2023 school year by presenting reopener proposals to the Board by May 1, 2022.

There shall be no other reopeners by either party for the term of this Agreement. Successor contract proposals from the Association shall be presented to the Board by May 1, 2023.

CNCA and CNTA have negotiated many MOUs

Memoranda of Understanding have helped us navigate and return from distance learning and adapt to new regulations (like those governing BCLAD)



Camino
Nuevo
Charter
Academy



Home About Us Schools Enroll Ac

Employee Forms & Documents

Collective Bargaining Agreement

-  [2021-2024 CNCA-CNTA Collective Bargaining Agreement -Board Approved 0...](#)
-  [2021-2022 CNCA CNTA MOU - TOSA - Board Approved](#)
-  [2021-2022 CNCA Re-Opening Guidebook](#)
-  [2021-2022 CNCA CNTA MOU - One Time Stipend - Board Approved](#)
-  [2021-2022 CNCA CNTA MOU - School Re-Opening - Board Approved](#)
-  [2021-2022 CNCA CNTA MOU - Dual Language Program Roll out BCLAD - Boa...](#)
-  [2021-2022 CNCA-CNTA MOU - Independent Studies - Board Approved](#)

The process works

