



# Camino Nuevo Charter Academy

## CNCA Regular Board Meeting

Published on December 7, 2023 at 3:38 PM PST

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### **Date and Time**

Tuesday December 12, 2023 at 4:30 PM PST

### **Location**

3500 W. Temple St., Los Angeles, CA 90026

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This meeting is open to the public at the CNHS Dalzell Lance Auditorium at 3500 W. Temple St., Los Angeles, CA 90004.

The board meeting is also accessible at every CNCA Campus via teleconference connection:

CNCA Burlington 697 S. Burlington Ave., Los Angeles, CA 90057

CNCA Kayne Siart 3400 W. 3rd Street., Los Angeles, CA 90020

CNCA Jose A. Castellanos 1723 W. Cordova St., Los Angeles, CA 90007

CNCA Jane B. Eisner 2755 W 15th St., Los Angeles, CA 90006

CNCA Sandra Cisneros 1018 Mohawk St., Los Angeles, CA 90026

Members of the public who wish to address the Board may make public comment at any of the meeting locations. Public comments are limited to 2 minutes each. The Board Chair has the discretion to modify the amount of time allotted for public comment if they deem it necessary. Brown Act regulations restrict the Board from discussing or taking action on any subject presented that is not on the agenda.

The CNCA Board can also be contacted via email at [cnca.board@caminonuevo.org](mailto:cnca.board@caminonuevo.org).

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### **Agenda**

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>4:30 PM</b>
<b>A.</b> Record Attendance	Discuss	Elena Lopez	1 m
<b>B.</b> Call the Meeting to Order	Discuss	David Gidlow	1 m
<b>C.</b> Chair Announcements	Discuss	David Gidlow	5 m
<b>II. Approve Minutes</b>			<b>4:37 PM</b>
<b>A.</b> Approve 10-10-2023 CNCA Regular Board Meeting Minutes	Approve Minutes	David Gidlow	1 m
<b>III. Public Comment</b>			<b>4:38 PM</b>
<b>A.</b> 2-Minute Limit per Speaker			5 m
<b>IV. 2023-2024 CNCA Calendar</b>			<b>4:43 PM</b>
<b>A.</b> 2023-2024 CNCA Calendar	Vote	Natasha Barriga	2 m
<p>Due to Tropical Storm Hilary, CNCA (in alignment with LAUSD) closed campuses on August 17, 2023; this was done out of an abundance of caution and to ensure the safety of our school communities. This resulted in a loss of one instructional day and one staff development day to the 2023-2024 school year. In order to make up for the lost instructional day and staff development day, February 29th will become an instructional day and June 17 will become a Staff Development Day.</p>			
<b>V. School and Academic Updates</b>			<b>4:45 PM</b>
<b>A.</b> CAO Update	Discuss	Rachel Hazlehurst	10 m
<p>CNCA will provide an update on interim academic progress, as well as the strategy to improve student learning outcomes.</p>			
<b>B.</b> Attendance and Enrollment Updates	Discuss	Jeannette Sandoval and Crystal Day	10 m
<p>The SFS Team will provide an update on enrollment and attendance data.</p>			
<b>VI. Advancement Update</b>			<b>5:05 PM</b>

	Purpose	Presenter	Time
<b>A.</b> Advancement Update	Discuss	Amber Skrumbis	10 m
The Director of Development will provide an update on our fundraising and communications work.			
<b>VII. LAUSD Compliance Monitoring</b>			<b>5:15 PM</b>
<b>A.</b> LAUSD Compliance Monitoring	Vote	Natasha Barriga	9 m
The Board will review and vote whether to approve the LAUSD Compliance Monitoring and Certification worksheet.			
<b>VIII. Contracts</b>			<b>5:24 PM</b>
<b>A.</b> Everybody Dance LA! MOU	Vote	Jessica Cuellar	5 m
<b>B.</b> Sunny Strategies Inc Contract	Vote	Rachel Hazlehurst	5 m
<b>C.</b> Mathnasium Spring 2024 Contract	Vote	Lindsey Rojas	3 m
<b>IX. Policies</b>			<b>5:37 PM</b>
<b>A.</b> Revisions to Fiscal Policies	Vote	Nancy Cabrel	7 m
<b>X. Financials</b>			<b>5:44 PM</b>
<b>A.</b> October Financials (LAUSD First Interim)	Vote	Sonia Oliva	8 m
Review of October monthly financials and CNCA#1, CNCA#2, CNCA#3, CNCA#4, and CNHS#2 First Interim SACS reports as submitted to LAUSD.			
<b>B.</b> FY23-24 Budget Revision Approval	Vote	Sonia Oliva	8 m
Approval of current budget as the FY23-24 board approved budget			
<b>XI. Accept 2022-23 Audit</b>			<b>6:00 PM</b>
<b>A.</b> Accept 2022-23 Audit	Vote	David Gidlow	5 m
<b>XII. Committee Updates</b>			<b>6:05 PM</b>
<b>A.</b> Finance Committee Updates	Discuss	Gil Flores	5 m
The Chair of the Finance Committee will share an update from the last committee meeting.			

	Purpose	Presenter	Time
<b>B.</b> Education Committee Meeting	Discuss	Tamara Powers	5 m
The Chair of the Education Committee will share an update from the last committee meeting.			
<b>XIII. Closed Session</b>			<b>6:15 PM</b>
<b>A.</b> Public Employee Performance Evaluation CEO G.C. 54957(b)(1)	Discuss	Adriana Abich	15 m
<b>XIV. Closing Items</b>			<b>6:30 PM</b>
<b>A.</b> Adjourn Meeting	Vote	David Gidlow	1 m



# Coversheet

## Approve 10-10-2023 CNCA Regular Board Meeting Minutes

**Section:** II. Approve Minutes  
**Item:** A. Approve 10-10-2023 CNCA Regular Board Meeting Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for CNCA Regular Board Meeting on October 10, 2023

APPROVED



# Camino Nuevo Charter Academy

## Minutes

### CNCA Regular Board Meeting

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#### **Date and Time**

Tuesday October 10, 2023 at 4:30 PM

#### **Location**

3500 W. Temple St., Los Angeles, CA 90026

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#### **Directors Present**

D. Gidlow, E. Lopez, F. Jimenez, G. Flores, J. Hernandez, L. Jennings, R. Arenas, T. Powers

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**Directors Absent**

C. Garcia Alvarado, J. Ortega

**Directors who arrived after the meeting opened**

E. Lopez

**Guests Present**

A. Abich, S. Herrera

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**I. Opening Items**

**A. Record Attendance**

**B. Call the Meeting to Order**

D. Gidlow called a meeting of the board of directors of Camino Nuevo Charter Academy to order on Tuesday Oct 10, 2023 at 4:32 PM.

**C. Chair Announcements**

**II. Approve Minutes**

**A. Approve 8-15-2023 CNCA Regular Board Meeting Minutes**

G. Flores made a motion to approve the minutes from CNCA Regular Board Meeting on 08-15-23.

L. Jennings seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

L. Jennings	Aye
T. Powers	Abstain
J. Hernandez	Aye
C. Garcia Alvarado	Absent
E. Lopez	Absent
R. Arenas	Aye
F. Jimenez	Aye
J. Ortega	Absent
D. Gidlow	Aye
G. Flores	Aye

**B. Approve 8-21-2023 CNCA Special Board Meeting Minutes**

G. Flores made a motion to approve the minutes from CNCA Special Board Meeting on 08-21-23.

D. Gidlow seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

D. Gidlow	Aye
E. Lopez	Absent
C. Garcia Alvarado	Absent
J. Ortega	Absent
G. Flores	Aye
T. Powers	Abstain
J. Hernandez	Aye
F. Jimenez	Aye
R. Arenas	Aye
L. Jennings	Abstain

**C. Approve 9-14-2023 CNCA, PNEDG & GNLA Board Retreat Minutes**

R. Arenas made a motion to approve the minutes from CNCA, PNEDG & GNLA Board Retreat on 09-14-23.

L. Jennings seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

G. Flores	Aye
E. Lopez	Absent
F. Jimenez	Aye
J. Hernandez	Abstain
C. Garcia Alvarado	Absent
D. Gidlow	Aye
J. Ortega	Absent
T. Powers	Abstain
L. Jennings	Aye
R. Arenas	Aye

**III. Public Comment**

**A. 2-Minute Limit per Speaker**

The educators following addressed the board:  
Marquetta Nolen, teacher from the Eisner campus  
Chelsey Strawbridge, from the Dalzell Lance campus  
Laura Farrel, from the Dalzell Lance campus

Board Member Lida Jennings also addressed the board  
E. Lopez arrived at 4:30 PM.

**IV. Consent Agenda**

**A.**

### **ELOP MOA Los Angeles County Parks**

L. Jennings made a motion to approve an agreement with the Los Angeles County Parks Dept. to be able to rent any of their spaces.

J. Hernandez seconded the motion.

The board **VOTED** to approve the motion.

#### **Roll Call**

C. Garcia Alvarado	Absent
L. Jennings	Aye
J. Ortega	Absent
D. Gidlow	Aye
J. Hernandez	Aye
F. Jimenez	Aye
G. Flores	Aye
R. Arenas	Aye
E. Lopez	Aye
T. Powers	Aye

## **V. School and Academic Updates**

### **A. CAO Update**

Rachel Hazlehurst, CAO, updated the board on teacher and leader professional development strategy as a key tactic in driving our academic goals this year.

### **B. Attendance Updates**

Jeannette Sandoval, Director of Student Experience, provided data from the first month of the 23-24 school year.

### **C. Enrollment Updates**

Crystal Day, Director of Strategic Enrollment, gave an update on enrollment data for the 23-24 school year, along with current enrollment numbers.

## **VI. Contracts**

### **A. Mind Body Awareness Project ELOP Contract**

E. Lopez made a motion to approve the Mind Body Awareness project ELOP contract.

J. Hernandez seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

D. Gidlow	Aye
G. Flores	Aye
F. Jimenez	Aye
C. Garcia Alvarado	Absent
L. Jennings	Aye
R. Arenas	Aye
T. Powers	Aye
J. Ortega	Absent
E. Lopez	Aye
J. Hernandez	Aye

**VII. Policies**

**A. Homeless and Foster Youth Policy**

L. Jennings made a motion to approve the Homeless and Foster Youth Policy for the new school year.

T. Powers seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

J. Ortega	Absent
F. Jimenez	Aye
J. Hernandez	Aye
C. Garcia Alvarado	Absent
G. Flores	Aye
D. Gidlow	Aye
E. Lopez	Aye
T. Powers	Aye
R. Arenas	Aye
L. Jennings	Aye

**VIII. Williams Resolution**

**A. Williams Resolution**

G. Flores made a motion to approve the Williams resolution / EC Section 60119.

L. Jennings seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

L. Jennings	Aye
D. Gidlow	Aye
G. Flores	Aye
J. Ortega	Absent
J. Hernandez	Aye

**Roll Call**

E. Lopez	Aye
F. Jimenez	Aye
C. Garcia Alvarado	Absent
R. Arenas	Aye
T. Powers	Aye

**IX. Financials**

**A. June Financials**

Sonia Oliva, VP ExED, shared June financials.

**B. August Financials**

Sonia Oliva, VP ExED, shared August financials.

**C. Approve FY22-23 SACS Unaudited Actuals - CNCA, CNCA#2, CNCA#3, CNCA#4, CNHS#2**

G. Flores made a motion to approve FY22-23 SACS unaudited actuals for CNCA (1-4) and CNHS.

D. Gidlow seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

J. Ortega	Absent
E. Lopez	Aye
J. Hernandez	Aye
C. Garcia Alvarado	Absent
T. Powers	Aye
G. Flores	Aye
R. Arenas	Aye
D. Gidlow	Aye
L. Jennings	Aye
F. Jimenez	Aye

**D. CNCA Arts & Music Spending Plan(s) : CNCA #1, CNCA # 2, CNCA #3, CNCA#4, CNHS #2**

G. Flores made a motion to approve CNCA Arts and Music spending plans.

L. Jennings seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

J. Ortega	Absent
E. Lopez	Aye
J. Hernandez	Aye
R. Arenas	Aye

**Roll Call**

T. Powers	Aye
L. Jennings	Aye
C. Garcia Alvarado	Absent
D. Gidlow	Aye
F. Jimenez	Aye
G. Flores	Aye

**E. Employee Retention Credit**

L. Jennings made a motion to approve proceeding with Employee Retention Credit recovery plans.

D. Gidlow seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

F. Jimenez	Aye
T. Powers	Aye
G. Flores	Aye
R. Arenas	Aye
J. Hernandez	Aye
C. Garcia Alvarado	Absent
J. Ortega	Absent
L. Jennings	Aye
E. Lopez	Aye
D. Gidlow	Aye

**X. Committee Updates**

**A. Finance Committee Updates**

Gil Flores, chair of the Finance Committee, shared updates with the board.

**B. Audit Committee Meeting**

David Gidlow, chair of the Audit Committee, shared updates with the board on the status of the SY2022-2023 audit.

**XI. CEO Updates**

**A. CEO Updates**

Adriana Abich, CEO, shared updates regarding the local political landscape, renewal updates, and advocacy strategy.

**XII. Closed Session**

**A. Public Employee Performance Evaluation CEO G.C. 54957(b)(1)**



The board moved into closed session at 6:20pm.

The board returned to open session at 6:56pm.

No action was taken.

### **XIII. Closing Items**

#### **A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:57 PM.

Respectfully Submitted,  
E. Lopez

# Coversheet

## 2023-2024 CNCA Calendar

**Section:** IV. 2023-2024 CNCA Calendar  
**Item:** A. 2023-2024 CNCA Calendar  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 2023-2024 TK-8 Calendar\_Updated 12.12.2023.pdf  
2023-2024 HS Calendar\_Updated 12.12.2023.pdf

2023-2024 TK-8th School Calendar

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	H	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	NT	NT	NT	NT	NT	29
30	31					

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		SD	SD	SD	SD	5
6	SD	M	M	M	M	12
13	X	X	X	ER	X	19
20		X	X	ER	X	26
27	X	X	X	ER		
						18

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					MW	2
3	H	X	X	ER	X	9
10	X	X	X	ER	X	16
17	X	X	X	ER	X	23
24	X	X	X	ER	X	30
						20

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	X	X	X	ER	X	7
8	H					14
15	X	X	X	ER	X	21
22	X	X	SD	SD	SD	28
29	X	X				
						18

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			M	M	M	4
5	X	X	X	ER	H	11
12	X	X	X	ER	X	18
19	PTF	PTF	H	H	H	25
26	X	X	X	ER		
						16

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					X	2
3	X	X	X	ER	X	9
10	X	X	X	ER	MW	16
17	PTF	PTF	PTF	PTF	PTF	23
24	H	H	H	H	H	30
31						11

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			PTF	PTF	SD	SD
7	SD	X	X	ER	X	13
14	H	X	X	ER	X	20
21	X	X	M	M	M	27
28	X	X	X			
						16

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					ER	X
4	X	X	X	ER	X	10
11	X	X	X	ER	MW	17
18	H	X	X	ER	X	24
25	X	X	X	ER		
						19

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					SD	2
3	X	X	X	ER	X	9
10	X	X	X	ER	X	16
17	X	X	X	ER	MW	23
24	H	H	H	H	H	30
31						15

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					ER	X
7	X	X	X	ER	X	13
14	SD	SD	M	M	M	20
21	X	X	X	ER	X	27
28	X	X				
						20

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					ER	X
5	X	X	X	ER	X	11
12	X	X	X	ER	X	18
19	X	X	X	ER	MW	25
26	H	X	X	ER	X	22

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	X	X	X	ER	X	8
9	X	X	X	M	M	15
16	SD	18	H	20	21	22
23	24	25	26	27	28	29
30						10

X	Regular Instructional Day
ER	Early Release Day
M	Minimum Day
H	Holiday
NT	New Teacher
SD	Staff Development (In-service, pupil free day)
PTF	Pupil/Teacher Free Day (All 11- and 12-month school leader and HSO staff work this day)
MW	Wellness Day

Holidays:

7/4/2023	4th of July
9/4/2023	Labor Day
10/9/2023	Indigenous Peoples' Day
11/10/2023	Veteran's Day
11/22-24/2023	Thanksgiving Break
12/18/2023-1/3/2024	Winter Break
1/1/2024	New Year's Day
1/15/2024	Martin Luther King Jr. Day
2/19/2024	Presidents Day
3/25/2024 - 3/29/2024	Spring Break
5/6/2024 - 5/10/2024	Teacher and Staff Appreciation
5/27/2024	Memorial Day
6/19/2024	Juneteenth

Other:

8/8/2023	First Day of School
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6/14/2024	Last Day of School
3/1/2024	Success Conference
1/11-11/3	Parent/Teacher Conferences
1/24 - 1/26	Parent/Teacher Conferences
04/17 - 04/19	Parent/Teacher Conferences

# of Instructional Days (must exceed 175 days)

Q1:	43	23%
Q2:	40	22%
Q3:	50	27%
Q4:	52	28%
Total:	185	100%

TOTALS	Q1:	8/8/2023-10/6/2023	Q2:	10/9/2023-12/15/2023	Q3:	1/9/2024-3/22/2024	Q4:	4/1/2024-6/14/2024
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Month	Regular	Early	Minimum	MW	SD	Instr. Days	Work Days
July	0	0	0	0	0	0	0
August	10	3	4	0	5	17	22
September	15	4	0	1	0	20	20
October	15	3	0	0	3	18	21
November	10	3	3	0	0	16	16
December	8	2	0	3	0	13	11
January	11	2	3	0	3	16	19
February	14	5	0	1	0	20	20
March	11	3	0	1	1	15	16
April	14	3	3	0	2	20	22
May	16	5	0	1	0	22	22
June	7	1	2	0	1	10	11
	131	34	15	5	15	185	200

Updated 12.12.2023

2023-2024 HS School Calendar

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	H	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	NT	NT	NT	NT	NT	29
30	31					

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						5
6	SD	M	M	M	SD	12
13	X	X	X	X	ER	X
19						26
27	X	X	X			18

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						2
3	H	X	X	X	ER	X
10	X	X	X	X	ER	X
17	X	X	X	X	ER	X
24	X	X	X	X	ER	X
						20

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	X	X	X	X	ER	X
8	H					14
15	X	X	X	X	ER	X
22	X	X	SD	SD	SD	28
29	X	X				18

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			M	M	M	4
5	X	X	X	X	ER	H
12	X	X	X	X	ER	X
19	PTF	PTF	H	H	H	25
26	X	X	X	ER		16

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					X	2
3	X	X	X	X	ER	X
10	X	X	X	X	ER	MW
17	PTF	PTF	PTF	PTF	PTF	23
24	H	H	H	H	H	30
31						11

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						6
7	SD	X	X	X	ER	X
14	H	X	X	X	ER	X
21	X	X	X	X	ER	X
28	X	X	X			16

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						3
4	X	X	X	X	ER	X
11	X	X	X	X	ER	MW
18	H	X	X	X	ER	X
25	X	X	X	ER		19

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						2
3	X	X	X	X	ER	X
10	X	X	X	X	ER	X
17	X	X	X	X	ER	MW
24	H	H	H	H	H	30
31						15

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						6
7	X	X	X	X	ER	X
14	SD	SD	M	M	M	20
21	X	X	X	X	ER	X
28	X	X				20

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						4
5	X	X	X	X	ER	X
12	X	X	X	X	ER	X
19	X	X	X	X	ER	MW
26	H	X	X	X	ER	X
						22

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	X	X	X	X	ER	X
9	X	X	X	X	M	M
16	SD	18	H	20	21	22
23	24	25	26	27	28	29
30						10

TOTALS	S1	08/08/2023-12/15/2023	Q1	8/8/2023-10/6/2023	Q2	10/9/2023-12/15/2023	S2	01/09/2024 - 06/14/2024	Q3	1/9/2024-3/22/2024	Q4	4/1/2024-6/14/2024
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Month	Regular	Early	Minimum	MW	SD	Instr. Days	Work Days
July	0	0	0	0	0	0	0
August	10	3	4	0	5	17	22
September	15	4	0	1	0	20	20
October	15	3	0	0	3	18	21
November	10	3	3	0	0	16	16
December	8	2	0	1	0	11	11
January	13	3	0	0	3	16	19
February	14	5	0	1	0	20	20
March	11	3	0	1	1	15	16
April	14	3	3	0	2	20	22
May	16	5	0	1	0	22	22
June	21	3	2	0	1	29	31
<b>TOTAL</b>	<b>133</b>	<b>35</b>	<b>12</b>	<b>5</b>	<b>15</b>	<b>185</b>	<b>200</b>

Updated 12.12.2023

X	Regular Instructional Day
ER	Early Release Day
M	Minimum Day
H	Holiday
NT	New Teacher
SD	Staff Development (In-service, pupil free day)
PTF	Pupil/Teacher Free Day (All 11- and 12-month school leader and HSO staff work this day)
MW	Wellness Day

Holidays:

7/4/2023	4th of July
9/4/2023	Labor Day
10/9/2023	Indigenous Peoples' Day
11/10/2023	Veteran's Day
11/22-24/2023	Thanksgiving Break
12/18/2023-1/3/2024	Winter Break
1/1/2024	New Year's Day
1/15/2024	Martin Luther King Jr. Day
2/19/2024	Presidents Day
3/25/2024 - 3/29/2024	Spring Break
5/6/2024 - 5/10/2024	Teacher and Staff Appreciation
5/27/2024	Memorial Day
6/19/2024	Juneteenth

Other:

8/8/2023	First Day of School
6/14/2024	Last Day of School
3/1/2024	Success Conference
11/1-11/3	Parent/Teacher Conferences
04/17 - 04/19	Parent/Teacher Conferences

# of Instructional Days (must exceed 175 days)

Q1:	43	23%
Q2:	40	22%
Q3:	50	27%
Q4:	52	28%
<b>Total:</b>	<b>185</b>	<b>100%</b>

# Coversheet

## CAO Update

**Section:** V. School and Academic Updates  
**Item:** A. CAO Update  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** CAO Update December 2023.pdf



# CAO Update

## CNCA Board of Directors

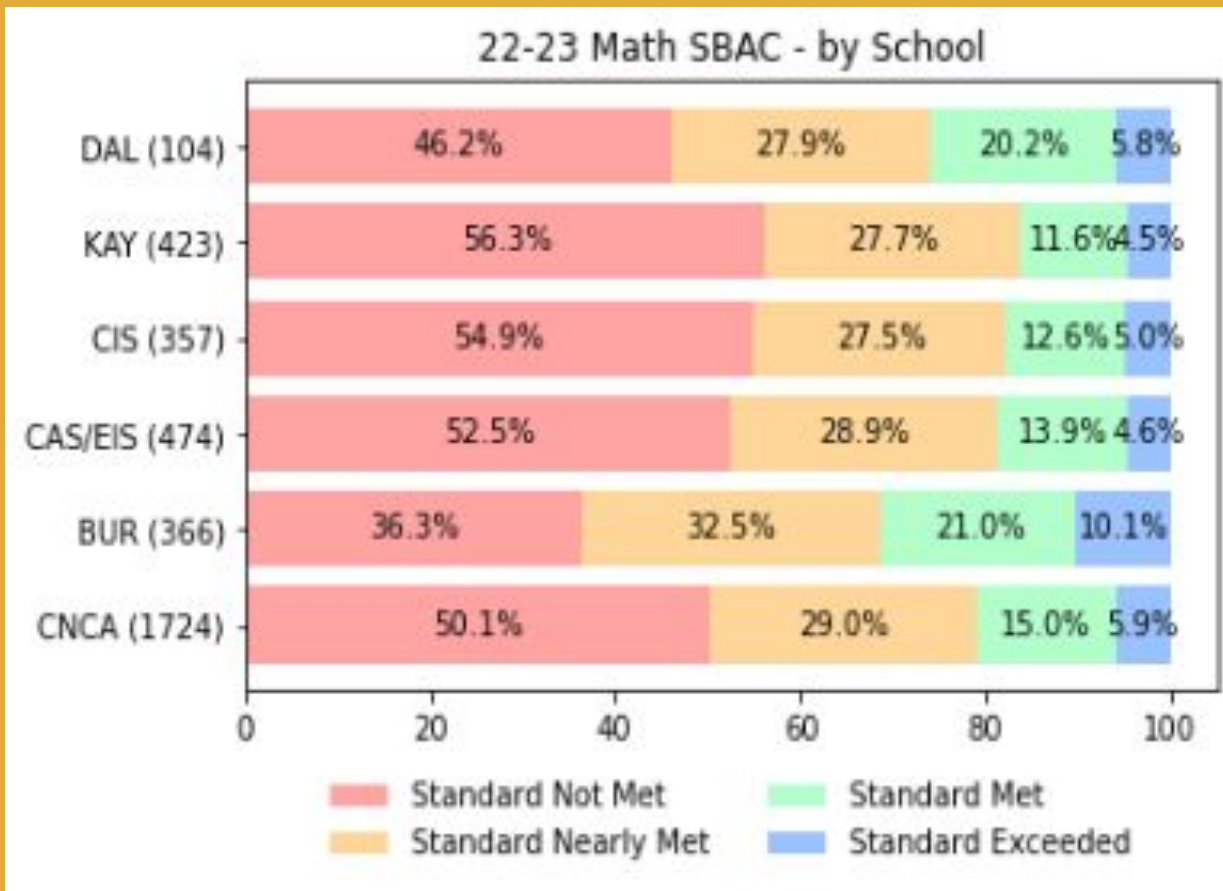
**20** años | Camino Nuevo Charter Academy



December 2023



# 22-23 Math Achievement & Goal Setting





# 23-24 Goal Setting Process: Sample

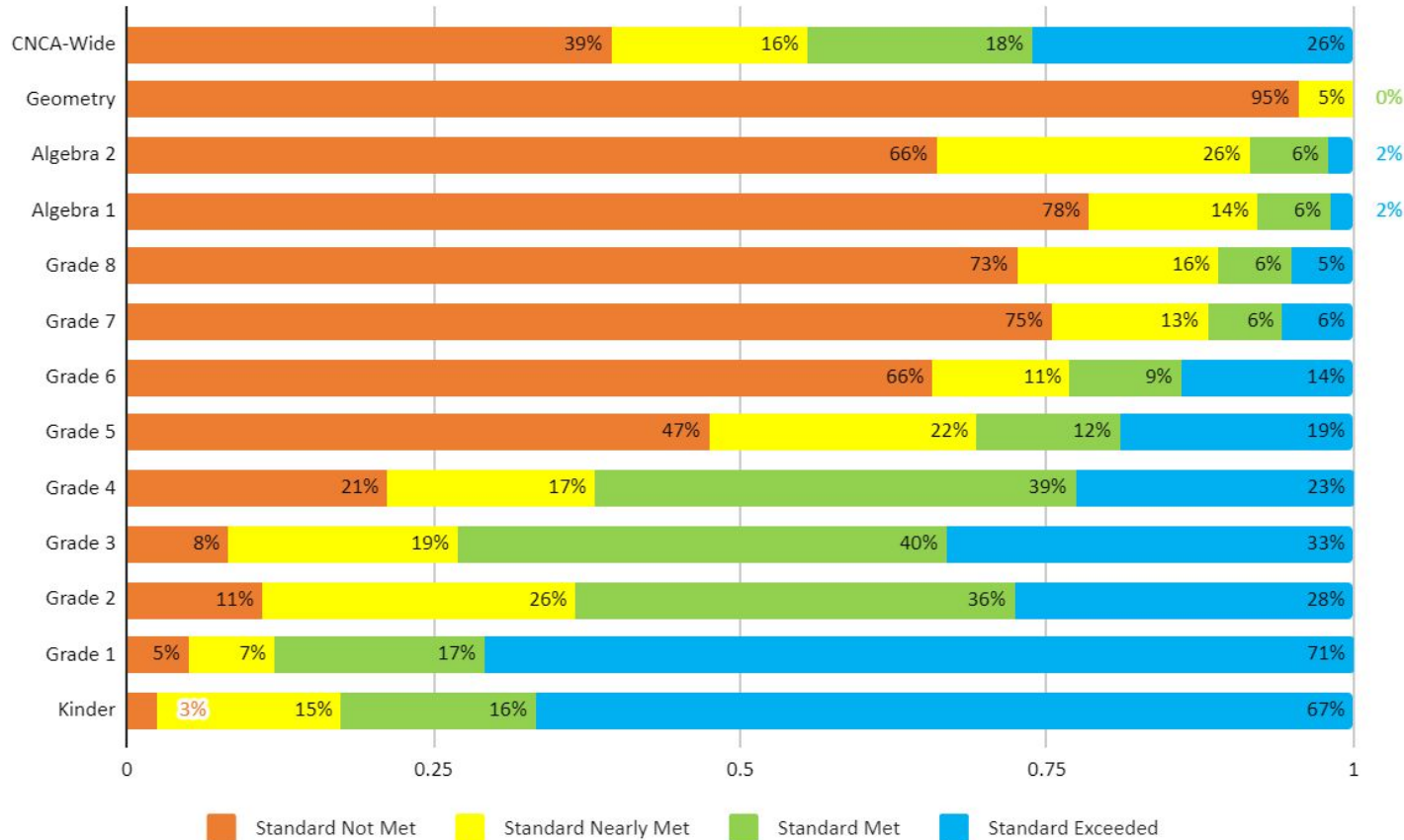
Grade Level	% M/E in 22-23	% Yellow/Green BOY iReady	Median Engagement (Week 6)	Goal % M/E for 23/24	Total Ss M/E (Goal) in 23-24	Currently Proficient in i-Ready	Number of Students to move from Yellow
3	25%	44%	100%	25%	15	3	12
4	32%	59%	95%	30%	18	8	10
5	36%	68%	93%	32%	20	15	5
6	31%	66%	93%	44%	27	12	15
7	33%	50%	90%	39%	23	12	11
8	30%	51%	90%	41%	25	8	17
<b>Total</b>	<b>31%</b>			<b>34.60%</b>	<b>128</b>		

# 23-24 Math SBAC Goals

School	22-23 Percent Met/Exceeded	23-24 Goal
BUR	31%	35%
KAY	15%	20%
CAS-EIS	18%	29%
CIS	17%	21%
DAL	26%	31%
<b>Overall</b>	<b>21%</b>	<b>26%</b>

# Q1 Math Benchmark Data

### CNCA Q1 Math Results by Grade Level



### CNCA Q1 Math Results by Site





# Data Response

# Learning Leaders Lab: Data Meetings

**Essential Question: To what extent is Tier 1 instruction effective, as evidenced by an analysis of both diagnostic iReady results and Q1 benchmark performance?**

***For example: If 45% of students in the grade were within a year of grade level at the beginning of the year, then about 45% of students should be meeting or exceeding the grade level standard on the benchmark. Are they?***

# Data Meeting Outcomes

- **Bright spot analysis: Reflection with teachers and coaches to understand what contributed to better than expected outcomes, where applicable**
  
- **Focus class/grade identification:**
  - ◆ Who needs increased support with intellectual preparation?
  - ◆ With student engagement?
  - ◆ With specific content knowledge?
  
- **Whole school communication: Leaders collaborated around how to rally the school behind improved math outcomes**





# Q3 Intellectual Engagement Strategy



# Q2 & Q3 Vision: Intellectual Engagement

## Quarter Two

We engage in professional learning in order to ensure that teachers are planning for intellectual engagement, characterized by intellectual preparation that is grounded in the grade-level standards and CCSS-aligned shifts.



## Quarter Three

By engaging students in intellectual preparation that is (a) grounded in the grade-level standards and CCSS-aligned shifts and (b) includes the CNCA Instructional Routine, we ensure that our students do the heavy lifting with grade-level content.

## Q2 & Q3 Lags

### Q2 Lags

- 80% of teachers participate in at least 5 learning spaces (PLC, PD, coaching) in Q2 that are focused on intellectual preparation that is grounded in the standards/shifts.
- 60% of classrooms demonstrate that 95% of students are engaged.
- 80% of “focus classroom” engagement improves to at least 85% or by 10 percentage points (whichever is greater) between Q1 and Q2



### Q3 Lags

- 80% of teachers receive 5 cycles of standards-based professional learning; each cycle includes facilitated intellectual preparation, observation, and feedback
- 70% of classrooms demonstrate that 95% of students are engaged; in 50% of classrooms, 95% of students are *intellectually engaged* (doing the heavy lifting of grade-level content)
- Math and ELA student achievement scores (TBD based on Q2 results)

## Q2 & Q3 Leads: Intellectual Engagement

### Q2 Leads

- All Learning Leaders Schools & Role Team sessions for Principals and APIs provide leaders with learning related to standards and shift-aligned intellectual preparation
- All Leader Hub newsletters will include progress data on “focus teachers” engagement
- 80% of principal coaching sessions with Charles (or Charles-facilitated LT meetings) include a “focus teacher” touchpoint



### Q3 Leads

- All Learning Leaders Schools & Role Team sessions for Principals and APIs provide leaders with learning related to standards and shift-aligned intellectual preparation
- All Learning Leaders Schools & Role Team sessions engage leaders in the CNCA Instructional Routine (Everybody Writes, Think-Pair-Share, Cold Call with No Opt Out)
- HSO Instructional Team conducts two Intellectual Engagement walks per site with site leaders, looking for evidence of high quality intellectual preparation that contributes to intellectual engagement

# Coversheet

## Attendance and Enrollment Updates

**Section:** V. School and Academic Updates  
**Item:** B. Attendance and Enrollment Updates  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Board Meeting Update on December Attendance.pdf  
Dec 2023 Board Enrollment update.pdf



## December Update

# Attendance Strategy

2023 - 2024  
School Year



Camino  
Nuevo  
Charter  
Academy

# Vision

***Strengthen family partnerships*** in support of all of our students attending school on a consistent basis.  
Provide a comprehensive blueprint to include a ***community call to action*** as we tackle this pressing need for increased attendance across the network.

**We all own our students' success.**

---



Camino  
Nuevo  
Charter  
Academy

**We Made Our Goal Visible**

**94%** Monthly ADA at  
**Every CNCA School Site**

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# ADA By Week

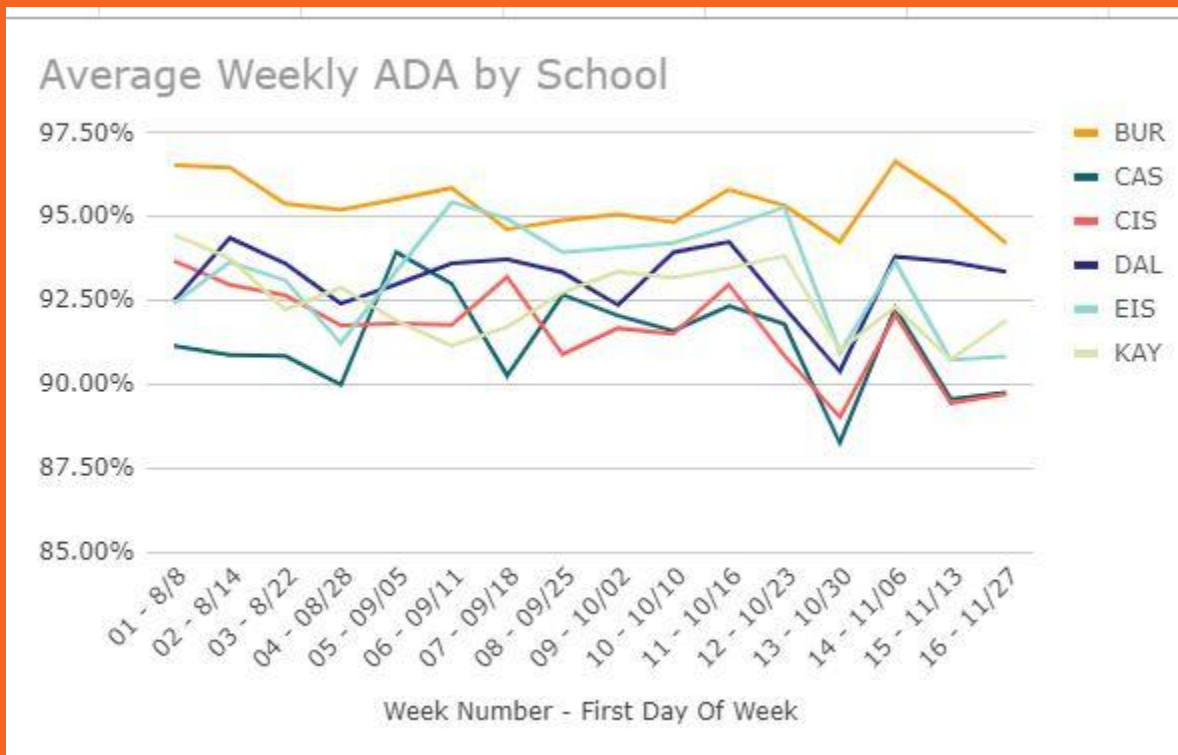
## August 8 - November 27

Week # - Week of	BUR	CAS	CIS	DAL	EIS	KAY	Grand Total
01 - 8/8	96.54%	91.15%	93.68%	92.51%	92.43%	94.46%	93.46%
02 - 8/14	96.47%	90.88%	92.97%	94.38%	93.65%	93.77%	93.68%
03 - 8/22	95.38%	90.85%	92.66%	93.61%	93.10%	92.24%	92.97%
04 - 08/28	95.21%	90.00%	91.76%	92.41%	91.23%	92.88%	92.25%
05 - 09/05	95.52%	93.94%	91.82%	92.99%	93.38%	91.90%	93.26%
06 - 09/11	95.86%	93.00%	91.77%	93.61%	95.45%	91.15%	93.47%
07 - 09/18	94.63%	90.26%	93.22%	93.73%	94.95%	91.71%	93.08%
08 - 09/25	94.89%	92.68%	90.90%	93.34%	93.94%	92.74%	93.08%
09 - 10/02	95.08%	92.05%	91.68%	92.37%	94.08%	93.36%	93.10%
10 - 10/10	94.84%	91.60%	91.50%	93.94%	94.22%	93.17%	93.21%
11 - 10/16	95.81%	92.34%	92.98%	94.25%	94.71%	93.47%	93.93%
12 - 10/23	95.34%	91.80%	90.86%	92.29%	95.29%	93.83%	93.24%
13 - 10/30	94.25%	88.26%	89.02%	90.39%	90.94%	91.03%	90.65%
14 - 11/06	96.65%	92.27%	92.08%	93.81%	93.66%	92.31%	93.46%
15 - 11/13	95.56%	89.56%	89.44%	93.66%	90.72%	90.74%	91.62%
16 - 11/27	94.21%	89.76%	89.72%	93.36%	90.83%	91.91%	91.63%
<b>Grand Total</b>	<b>95.36%</b>	<b>91.21%</b>	<b>91.61%</b>	<b>93.19%</b>	<b>93.20%</b>	<b>92.47%</b>	<b>92.84%</b>



# ADA By Week

## August 8 - November 27





# ADA By Month

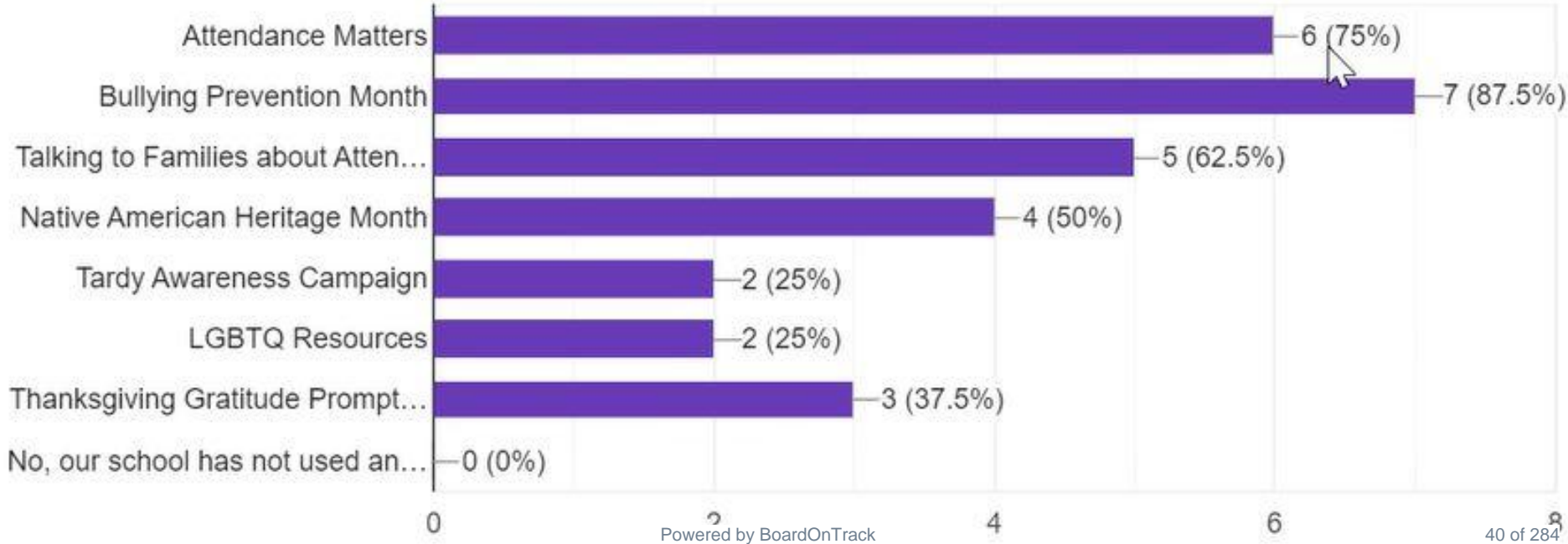
## August - December (12/5)

<i>Num. Month</i>	BUR	CAS	CIS	DAL	EIS	KAY	Grand Total
01-Aug	95.98%	90.86%	93.11%	93.25%	92.81%	93.42%	93.24%
02-Sep	95.17%	92.16%	91.65%	93.43%	94.20%	91.87%	93.08%
03-Oct	95.13%	91.56%	91.58%	92.81%	93.91%	93.01%	93.00%
04-Nov	95.39%	90.08%	90.16%	93.37%	91.86%	91.72%	92.10%
05-Dec	92.55%	89.50%	89.18%	91.24%	88.45%	90.58%	90.25%
<b>Grand Total</b>	<b>95.36%</b>	<b>91.21%</b>	<b>91.61%</b>	<b>93.19%</b>	<b>93.20%</b>	<b>92.47%</b>	<b>92.84%</b>



# 1. Has your school used any resources from the following campaigns? (mark all that apply)

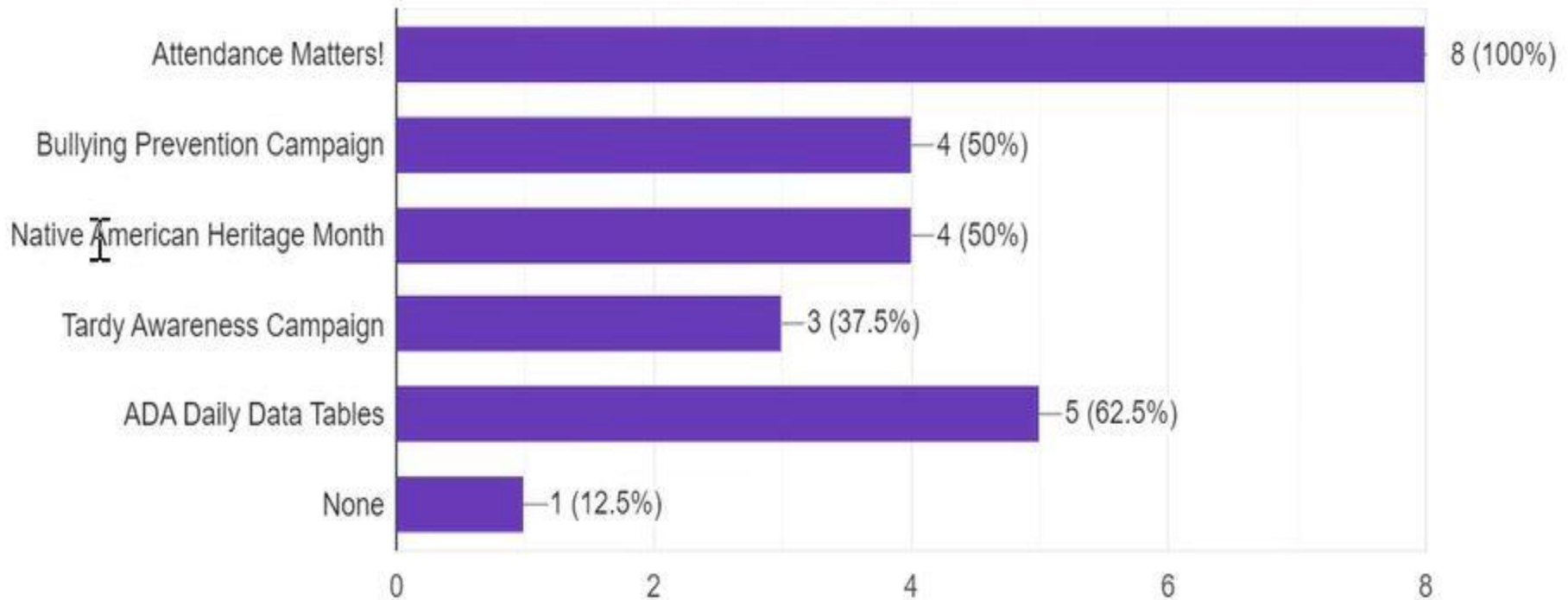
8 responses





## 2. Which slide decks have you shared with your families during Caretaker or workshops? (mark all the apply)

8 responses

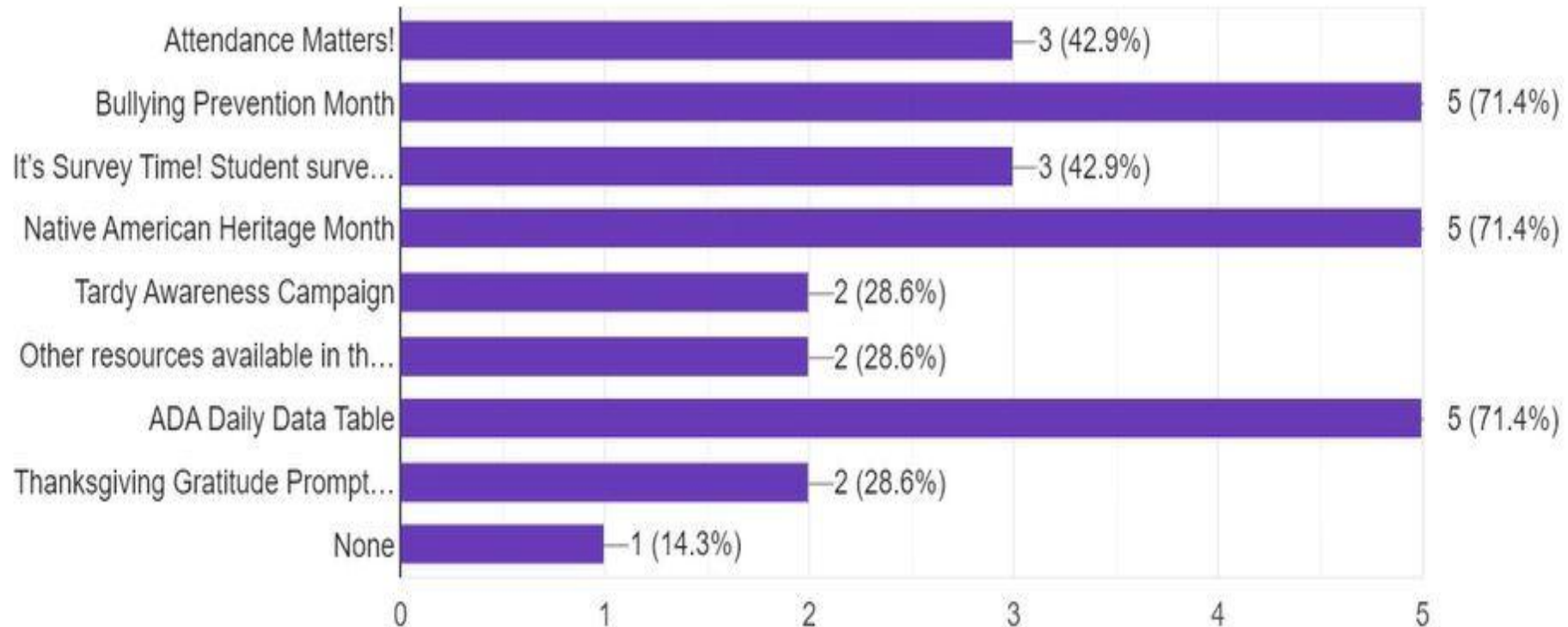






### 3. Which slide decks or other resources have you shared with your *teachers*?

7 responses





# Questions or Comments



# SY 2023-2024 December Enrollment Update

20 años

Camino  
Nuevo  
Charter  
Academy



Powered by BoardOnTrack

Crystal Day

*Director of Strategic Enrollment*

**Data pulled: Dec. 7, 2023**





# School Site | Current Enrollment on Dec 1 – 2 year comp.

## Notes

**BUR-** Steady enrollment, target met, and high interest– current waitlist – 112 students

**EIS-** Steady enrollment, target met, 10 students higher than last year and current waitlist- 33 students

**DAL-** Current enrollment is 15 students below original target, but DAL is 31 students higher than last year. High student mobility at the HS grade level. We are in the process of admitting new students for 2<sup>nd</sup> semester. 10 new students confirmed

**KAY-** Current enrollment is 18 students below original target, but KAY is 15 students higher than last year. KAY is higher than the last three years. WL with 19 students

**CAS-** Enrollment target reduced and -22 less students than last year. Market decline is impacting enrollment, and increase in attrition is contributing.

**CIS-** Enrollment target reduced and -31 less students than last year. Unstable declining market but positive feedback from parents responding to recruitment efforts

Enrollment by School	Original Budget	Update Budget	Actual 2023	Actual 2022	Difference Budget	Difference 2022
BUR	602	604	604	606	0	-2
EIS	270	276	277	267	1	10
DAL	508	492	493	462	1	31
KAY	708	692	690	675	-2	15
CIS	510	500	499	530	-1	-31
CAS	455	438	438	460	0	-22
	3053	3002	3001	3000	-1	1



# Current Enrollment: What's Working and What's Not

## Observations:

- 2 schools (BUR and EIS) have exceeded targets
- 3 schools (EIS, DAL, and KAY) have increased enrollment in total by 56 students compared to last year
- 2 schools (CAS and CIS) have decreased enrollment totaling 53 students compared to last year
- Overall, we are serving 1 student more across the network compared to last year

## What's working:

- Quick response time to new applications and enrolling to fill gaps
- Phone banking our waitlists to enroll in other Camino schools is increasing enrollment within the network
- Word of mouth and social media lead generation!
- Our retention efforts for CAS.EIS is supporting healthy enrollment at EIS

## What's not working:

- Increase in student mobility— we lose some students to other local charters and magnet programs
- DAL enrollment semester cutoff timeframe gives us a narrow window for enrolling new students to replace any exits
- Faculty vacancies / substitutes in classes
- Younger TK/Kinder classroom dynamics
- External market trends – gentrification, declining birth rates, and less families moving into those neighborhoods



# School Site | Re-Enrollment “intent to return” phase

## Notes

Intent to Return Completed	Total Matriculation	Returning	%
BUR	543	543	100.00%
KAY	596	578	96.98%
CAS	352	330	93.75%
EIS	273	163	59.71%
CIS	422	333	78.91%
DAL	378	261	69.05%
	2564	2208	86.12%

### What's working:

- We moved the initial “intent to return” phase of re-enrollment up by 5, and we are already 86% complete! The original launch would have been Dec. 1
- **Rationale:** We aligned the launch with Parent/Teacher conferences to leverage when parents were on campus to help them with re-enrollment – increasing efficiency and support and reducing phone banking on the office staff later
- **Next:** Office teams will use the student-free week leading up to winter break to help parents with the next phase—re-enrollment registration



# School Site | Applications – 2 year history

All Applications by School	2023	2022	Variance
BUR	147	135	12
CIS	43	34	9
DAL	173	143	30
EIS	40	36	4
KAY	76	77	-1
CAS	23	41	-18
	502	466	36
All Applications by Grade Span	2023	2022	Variance
TK	78	70	8
Kinder	74	86	-12
1-5th	75	81	-6
6-8th	102	91	11
9th	171	143	28

Applications by School - minus CNCL and WD	2023	2022	Variance
BUR	143	112	31
CIS	42	29	13
DAL	169	105	64
KAY	76	55	21
EIS	35	27	8
CAS	23	33	-10
	488	361	127
Applications by Grade Span	2023	2022	Variance
TK	65	53	12
Kinder	62	67	-5
1-5th	57	71	-14
6-8th	65	65	0
9th	167	105	62

## Notes

- **BUR** – increased interest in TK and 6<sup>th</sup>
- **CIS** – increase in middle school applications, similar Kindergarten, but slightly lower TK
- **DAL** – increase in 9<sup>th</sup> grade applications
- **EIS** – slightly lower 6<sup>th</sup> grade applications, but higher 7<sup>th</sup> and 8<sup>th</sup> grade applications from those on the current waitlist
- **KAY** – similar applications compared to last year with a slight increase in TK
- **CAS** – applications are almost half of last year, specifically in Kinder through 5<sup>th</sup> grade. TK applications are slightly higher



# Applications: What's Working and What's Not

## What's working:

- Social media visibility
- Virtual Information Sessions- "Come learn about all of our Camino Schools"
- Deepening our preschool feeder school relationships with local preschools
  - Upcoming event: Campus Tour and Bilingual Storytime at Castellanos
  - Additional parent presentations at local preschools
- Targeting community canvassing afterschool and building pipelines with possible feeder schools
- CIS- a local church is referring newcomer families to Camino
- DAL – individual messages to Camino 8th grade families who have not applied, DAL field trip, adding Student Leaders, and Larry connecting with 8<sup>th</sup> grade faculty. Increase in HS fairs for non-Camino 8th grade families

## What's not working:

- Eisner's waitlist might be working against us for recruitment
  - Mitigation- we helped all waitlist applicants apply for 24/25
  - Mitigation – phone banking current applicants to see if they would like to refer a friend
- CAS playground construction could be impacting applications
  - Mitigation – added a "pardon our dust" banner

## Opportunity:

- Collaboration with opps to revamp our approach to customer service

# Questions



**Camino  
Nuevo  
Charter  
Academy**

# Coversheet

## Advancement Update

**Section:** VI. Advancement Update  
**Item:** A. Advancement Update  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Advancement Update\_December 2023.pdf



# Advancement Updates

## December 2023



# Overview

- ★ Communications Updates
- ★ Advancement Updates

# Advancement Team Goals:

- **23 - 24 School Year Goals:**
  - *Grow our influence and standing as a high-quality charter network across Los Angeles through multi-channel communications and fundraising efforts*
  - Expand our network of individual donors
  - Expand our roster of corporate partners
  - Present donors with more opportunities to visit campus, get involved, and give
  - Strengthen our core college & career programming and sustain our key initiatives

# Communications



## Social Media - Network Wide Collaboration

- 23-24 Social Media Goals
  - Increase social media presence on all campuses
  - Share tools with all Family Coordinators
  - Track progress and provide weekly prompts
- General New Enrollment Leads
  - Google Analytics and Instagram Analytics
- Highlight more partners, students and family stories

## Social Media Shoutouts

- 2023 Board Retreat
  - “We love David Gidlow” messages from Alumni

# Communications

## 2023-24 Social Media Overlook

### *June 2023*

Followers: 799

Accounts Engaged: 298

Accounts Reached: 2,528

### *November 2023*

Followers: 961

Accounts Engaged: 308

Accounts Reached: 3,887

### *Overall 23-24 Progress*

(+) 162 Followers - 20% increase

3% average increase in Accounts Engaged

53% average increase in Accounts Reached



# Communications

## Upcoming and Current Projects

- 2023-24 Impact Report
- Network Wide Advancement and “Meet the Team” Newsletters
- Avance Interviews and Videos
- New Marketing Photos
  - Cisneros
  - Kayne Siart

## Marketing Collaborations

- Enrollment Team
  - Facebook Ads
  - Flyers
- Attendance
  - Posters
  - Postcards





# Emerging Bilingual Collaborative

- Visitors from across the state came to Kayne Siart and Burlington to see how we support multilingual learners
- The Sobrato Philanthropies support this initiative alongside four other partners, and they also sent a representative to visit our schools



# New Teacher Center Profile

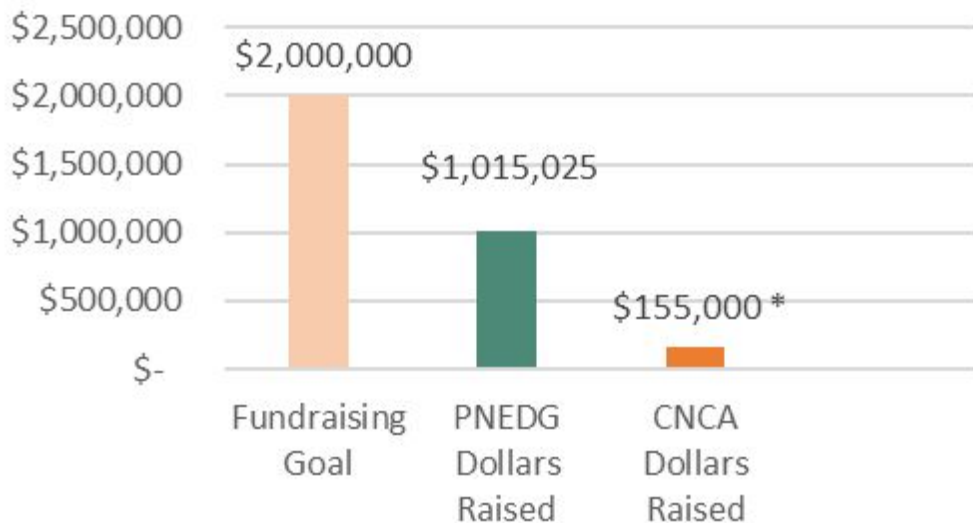
We were profiled by the New Teacher Center as part of their “profiles in practice” series:

Founder Dr. Philip Lance and CEO Adriana Abich share the story of Camino’s founding and how its origins live on in the culture of the school and network. We hear from parents Juan Garcia and Patricia Trejo how their experiences in authentic partnerships with the school’s leadership and teachers elevate their voices and sustain their investment. Camino Burlingame teachers George Lee and Nataly Reyes share how working at the school transcends typical teaching experiences as a result of the deep community connection.



# Fundraising Updates

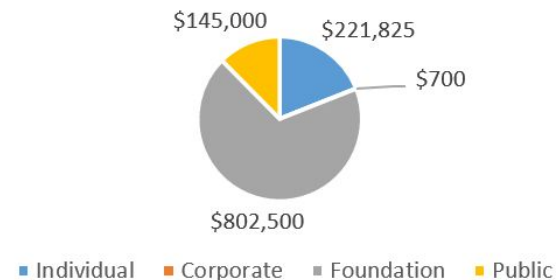
## Fundraising Goal - To Date



## NETWORK-WIDE FUNDRAISING PROGRESS

Fundraising Goal	Total Raised	Funding Gap/Variance	Percentage of Goal
\$2,000,000	\$1,160,025	\$839,975	58%

## Sources of Giving YTD





# Fundraising Updates

- Avance Teacher Residency
  - We will be awarded \$15,000 more per resident beginning this year - increasing our grant total by \$270,000 for a total annual award of \$720,000
- No Kid Hungry - Centering Equity program
- Parsons Foundation award
- LA84 Foundation - Athletics support



# Annual Appeal



Pueblo Nuevo  
Education &  
Development  
Group



**Camino in a few words?  
Community oriented.  
Invests. Belonging."**

- ABIGAIL | CLASS OF 2022



**100%**   
of Camino Nuevo seniors completed our  
career-connected learning program

**92%**   
will be the first in their family to go to college

**85%**   
enrolled in postsecondary education after high school

**33%**   
of Camino Nuevo alumni earn a Bachelor's Degree vs. just  
15% of students from low-income households nationwide



**Since the 2nd grade, I'd heard college ready, college bound. They implanted the idea of college at a very early age. It made a really huge impact on my education to know that was always the goal."**

- ABIGAIL | CLASS OF 2022

**20 años**

Camino Nuevo  
Charter  
Academy

# Camino through College

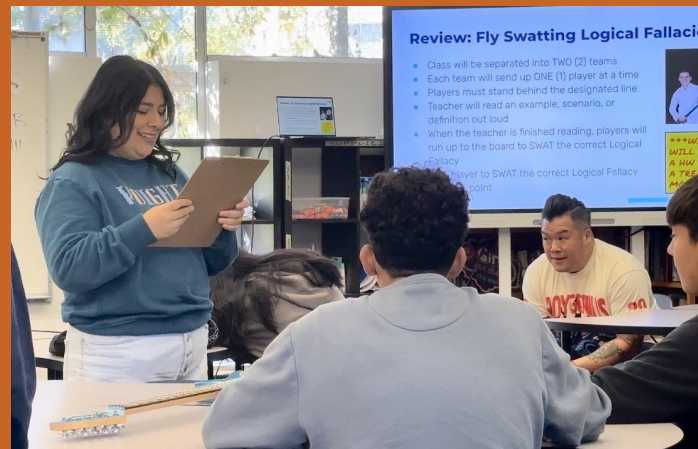


- **New Team**
  - College & Career Director, 2 new alumni coordinators
  - Mentorship throughout college - bringing in individuals and corporate partners who can provide the career and life skill experiences our students need
- **New focus: dual enrollment, K - 8, and deepening alumni support**



# In Progress

- **Teacher Residency Expansion - both in pathways and bringing this model to scale with other organizational partners**
- **Growing our dual enrollment model and college & career services**
- **Wraparound program model, parent engagement, and community school services**
- **Focus on equity work and ethnic studies**
- **School safety**



# Coversheet

## LAUSD Compliance Monitoring

**Section:** VII. LAUSD Compliance Monitoring  
**Item:** A. LAUSD Compliance Monitoring  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 23-24 School Compliance Monitoring - CNCE3.pdf  
23-24 School Compliance Monitoring - CNCA4.pdf  
23-24 School Compliance Monitoring - CNCA1.pdf  
23-24 School Compliance Monitoring - CNHS2.pdf  
23-24 School Compliance Monitoring - CNCA2.pdf

## COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: Camino Nuevo Elementary 3

Board President Name: David Gidlow

Charter Management Organization: Camino Nuevo Charter Academy

LAUSD Loc. Code: 2157

**INSTRUCTIONS:** This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

**First submission** should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-29; school administrator needs sign and date the certification page and submit all pages no later than November 3, 2023 via Dropbox.

**Second submission** needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

**Note:** Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of <b>criminal background and TB clearances</b> for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed “Criminal Background Clearance Certification” for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on <b>Teacher Credentialing</b> Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school’s most current <b>contact information</b> for each Governing Board member and the <b>2023-2024 Board meetings calendar</b> . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).</i>	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the <b>pre- and post-lottery and enrollment forms</b> guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual <b>training on the charter school's health, safety, and emergency procedures</b> , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. <b>Co-located Charter Schools only-</b> The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.			
	Review of Policy Bulletin-5532.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.			
7. The charter school has either implemented the LAUSD <b>Master Plan for English Learners and Standard English Learners</b> or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
8. The charter school's school climate and student discipline systems and procedures align with LAUSD's <b>Discipline Foundation Policy</b> and <b>School Climate Bill of Rights</b> . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student <b>suspensions, expulsions, and reinstatements</b> , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school <b>communications, including the Parent Student Handbook</b> , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school's occupancy and use of <b>facilities shall be in compliance</b> with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all <b>federal and state laws related to public entities</b> , including, but not limited to: <ul style="list-style-type: none"> <li>• Ralph M. Brown Act, Gov. Code §§ 54950, et seq.</li> </ul>	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<ul style="list-style-type: none"> <li>Political Reform Act of 1974, Gov. Code §§ 81000, et seq.</li> <li>California Public Records Act, Gov. Code § 7920.000, et seq.</li> <li>Conflicts of Interest, Gov. Code § 1090. See current FSDRL.</li> </ul>	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its <b>Articles of Incorporation</b> are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. <b>By-laws</b> are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and <b>federal programs and/or grants</b> , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., guidance provided at <a href="http://www.cde.ca.gov/re/cp/uc/">http://www.cde.ca.gov/re/cp/uc/</a>	<ul style="list-style-type: none"> <li>• UCP policies</li> <li>• UCP procedures</li> <li>• UCP forms</li> </ul>			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a <b>Local School Wellness Policy</b>. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	☑	☐	☐
<p>18. The governing board oversees the development of and approves/adopts the <b>educational partner engagement</b> process, goals, actions, measurable outcomes, and expenditures in the school's <b>Local Control Accountability Plan (LCAP)</b> and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	☑	☐	☐
<p>19. The charter school ensures compliance with the LAUSD's <b>Keeping Parents Informed: Charter Public School Transparency Resolution</b> of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	☑	☐	☐
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	☑	☐	☐

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
21. <b>Schools Serving Grade 9 only:</b> The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i> ) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. <b>For High Schools Only:</b> The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS.  Timely responses to the Monitoring Authority's questions/requests in the CalSAAS.  Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

**(By Friday, November 3, 2023)**

The undersigned hereby certifies that, on Oct 30, 2023 the School Administrator of \_\_\_\_\_  
Date(s)

**Camino Nuevo Elementary 3**

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

<b>Jay Laughlin</b>	 <small>John Laughlin (Oct 30, 2023 15:34 PDT)</small>	Oct 30, 2023
Printed Name of School Administrator	Signature of School Administrator	Date Signed

## CERTIFICATION OF BOARD COMPLIANCE REVIEW

**(By Friday, January 12, 2024)**

The undersigned hereby certifies that, on \_\_\_\_\_, the Governing Board of \_\_\_\_\_  
Date(s)

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

Printed Name of Governing Board Chair	Signature of Governing Board Chair	Date Signed







# School Compliance Monitoring 2023-2024 - CNCE3

Final Audit Report

2023-10-30

Created:	2023-10-30
By:	Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAARcKFSt7nfSICjdDskCCHiwN1dLEJE-0s

## "School Compliance Monitoring 2023-2024 - CNCE3" History

-  Document created by Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)  
2023-10-30 - 10:09:03 PM GMT
-  Document emailed to jay.laughlin@caminonuevo.org for signature  
2023-10-30 - 10:09:41 PM GMT
-  Email viewed by jay.laughlin@caminonuevo.org  
2023-10-30 - 10:34:18 PM GMT
-  Signer jay.laughlin@caminonuevo.org entered name at signing as John Laughlin  
2023-10-30 - 10:34:39 PM GMT
-  Document e-signed by John Laughlin (jay.laughlin@caminonuevo.org)  
Signature Date: 2023-10-30 - 10:34:41 PM GMT - Time Source: server
-  Agreement completed.  
2023-10-30 - 10:34:41 PM GMT

## COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: Camino Nuevo Charter Academy 4

Board President Name: David Gidlow

Charter Management Organization: Camino Nuevo Charter Academy

LAUSD Loc. Code: 2251

**INSTRUCTIONS:** This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

**First submission** should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-29; school administrator needs sign and date the certification page and submit all pages no later than November 3, 2023 via Dropbox.

**Second submission** needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

**Note:** Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of <b>criminal background and TB clearances</b> for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed “Criminal Background Clearance Certification” for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on <b>Teacher Credentialing</b> Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school’s most current <b>contact information</b> for each Governing Board member and the <b>2023-2024 Board meetings calendar</b> . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).</i>	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the <b>pre- and post-lottery and enrollment forms</b> guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual <b>training on the charter school's health, safety, and emergency procedures</b> , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. <b>Co-located Charter Schools only-</b> The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.			
	Review of Policy Bulletin-5532.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.			
7. The charter school has either implemented the <b>LAUSD Master Plan for English Learners and Standard English Learners</b> or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
8. The charter school's school climate and student discipline systems and procedures align with LAUSD's <b>Discipline Foundation Policy</b> and <b>School Climate Bill of Rights</b> . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student <b>suspensions, expulsions, and reinstatements</b> , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school <b>communications, including the Parent Student Handbook</b> , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school's occupancy and use of <b>facilities shall be in compliance</b> with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all <b>federal and state laws related to public entities</b> , including, but not limited to: <ul style="list-style-type: none"> <li>• Ralph M. Brown Act, Gov. Code §§ 54950, et seq.</li> </ul>	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<ul style="list-style-type: none"> <li>Political Reform Act of 1974, Gov. Code §§ 81000, et seq.</li> <li>California Public Records Act, Gov. Code § 7920.000, et seq.</li> <li>Conflicts of Interest, Gov. Code § 1090. See current FSDRL.</li> </ul>	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its <b>Articles of Incorporation</b> are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. <b>By-laws</b> are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and <b>federal programs and/or grants</b> , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., guidance provided at <a href="http://www.cde.ca.gov/re/cp/uc/">http://www.cde.ca.gov/re/cp/uc/</a>	<ul style="list-style-type: none"> <li>• UCP policies</li> <li>• UCP procedures</li> <li>• UCP forms</li> </ul>			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a <b>Local School Wellness Policy</b>. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>18. The governing board oversees the development of and approves/adopts the <b>educational partner engagement</b> process, goals, actions, measurable outcomes, and expenditures in the school's <b>Local Control Accountability Plan (LCAP)</b> and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>19. The charter school ensures compliance with the LAUSD's <b>Keeping Parents Informed: Charter Public School Transparency Resolution</b> of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
21. <b>Schools Serving Grade 9 only:</b> The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i> ) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. <b>For High Schools Only:</b> The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS.  Timely responses to the Monitoring Authority's questions/requests in the CalSAAS.  Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



## CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

**(By Friday, November 3, 2023)**

The undersigned hereby certifies that, on Nov 1, 2023 the School Administrator of  
Date(s)

Camino Nuevo Charter Academy 4

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

Charles Miller	<u>Charles Miller</u> <small>Charles Miller (Nov 1, 2023 10:00 PDT)</small>	Nov 1, 2023
Printed Name of School Administrator	Signature of School Administrator	Date Signed

## CERTIFICATION OF BOARD COMPLIANCE REVIEW

**(By Friday, January 12, 2024)**

The undersigned hereby certifies that, on \_\_\_\_\_, the Governing Board of  
Date(s)

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

Printed Name of Governing Board Chair	Signature of Governing Board Chair	Date Signed









# School Compliance Monitoring 2023-2024 - CNCA4

Final Audit Report

2023-11-01

Created:	2023-10-30
By:	Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAA8sPJJeMe61ZmICGHCB8QjdZejE_TG0kQ

## "School Compliance Monitoring 2023-2024 - CNCA4" History

-  Document created by Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)  
2023-10-30 - 10:00:23 PM GMT
-  Document emailed to charles.miller@caminonuevo.org for signature  
2023-10-30 - 10:01:35 PM GMT
-  Email viewed by charles.miller@caminonuevo.org  
2023-11-01 - 4:59:46 PM GMT
-  Signer charles.miller@caminonuevo.org entered name at signing as Charles Miller  
2023-11-01 - 5:00:00 PM GMT
-  Document e-signed by Charles Miller (charles.miller@caminonuevo.org)  
Signature Date: 2023-11-01 - 5:00:02 PM GMT - Time Source: server
-  Agreement completed.  
2023-11-01 - 5:00:02 PM GMT

## COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: Camino Nuevo Charter Academy

Board President Name: David Gidlow

Charter Management Organization: Camino Nuevo Charter Academy

LAUSD Loc. Code: 2017

**INSTRUCTIONS:** This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

**First submission** should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-29; school administrator needs sign and date the certification page and submit all pages no later than November 3, 2023 via Dropbox.

**Second submission** needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

**Note:** Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of <b>criminal background and TB clearances</b> for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed “Criminal Background Clearance Certification” for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on <b>Teacher Credentialing</b> Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school’s most current <b>contact information</b> for each Governing Board member and the <b>2023-2024 Board meetings calendar</b> . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<i>Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).</i>	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the <b>pre- and post-lottery and enrollment forms</b> guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual <b>training on the charter school's health, safety, and emergency procedures</b> , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. <b>Co-located Charter Schools only-</b> The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.			
	Review of Policy Bulletin-5532.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.			
7. The charter school has either implemented the LAUSD <b>Master Plan for English Learners and Standard English Learners</b> or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
8. The charter school's school climate and student discipline systems and procedures align with LAUSD's <b>Discipline Foundation Policy</b> and <b>School Climate Bill of Rights</b> . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student <b>suspensions, expulsions, and reinstatements</b> , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school <b>communications, including the Parent Student Handbook</b> , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school's occupancy and use of <b>facilities shall be in compliance</b> with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all <b>federal and state laws related to public entities</b> , including, but not limited to: <ul style="list-style-type: none"> <li>• Ralph M. Brown Act, Gov. Code §§ 54950, et seq.</li> </ul>	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<ul style="list-style-type: none"> <li>Political Reform Act of 1974, Gov. Code §§ 81000, et seq.</li> <li>California Public Records Act, Gov. Code § 7920.000, et seq.</li> <li>Conflicts of Interest, Gov. Code § 1090. See current FSDRL.</li> </ul>	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its <b>Articles of Incorporation</b> are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. <b>By-laws</b> are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and <b>federal programs and/or grants</b> , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., guidance provided at <a href="http://www.cde.ca.gov/re/cp/uc/">http://www.cde.ca.gov/re/cp/uc/</a>	<ul style="list-style-type: none"> <li>• UCP policies</li> <li>• UCP procedures</li> <li>• UCP forms</li> </ul>			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a <b>Local School Wellness Policy</b>. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>18. The governing board oversees the development of and approves/adopts the <b>educational partner engagement</b> process, goals, actions, measurable outcomes, and expenditures in the school's <b>Local Control Accountability Plan (LCAP)</b> and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>19. The charter school ensures compliance with the LAUSD's <b>Keeping Parents Informed: Charter Public School Transparency Resolution</b> of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
21. <b>Schools Serving Grade 9 only:</b> The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i> ) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. <b>For High Schools Only:</b> The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS.  Timely responses to the Monitoring Authority's questions/requests in the CalSAAS.  Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

**(By Friday, November 3, 2023)**

The undersigned hereby certifies that, on Oct 30, 2023 the School Administrator of \_\_\_\_\_  
Date(s)

Camino Nuevo Charter Academy

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

Juliana Santos	 <small>Juliana Santos (Oct 30, 2023 15:22 PDT)</small>	Oct 30, 2023
Printed Name of School Administrator	Signature of School Administrator	Date Signed

## CERTIFICATION OF BOARD COMPLIANCE REVIEW

**(By Friday, January 12, 2024)**

The undersigned hereby certifies that, on \_\_\_\_\_, the Governing Board of \_\_\_\_\_  
Date(s)

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

Printed Name of Governing Board Chair	Signature of Governing Board Chair	Date Signed






# School Compliance Monitoring 2023-2024 - CNCA1

Final Audit Report

2023-10-30

Created:	2023-10-30
By:	Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzj3X_IdRgXUtl6BkkvaSh0ZRzIR6f5GK

## "School Compliance Monitoring 2023-2024 - CNCA1" History

-  Document created by Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)  
2023-10-30 - 10:04:52 PM GMT
-  Document emailed to Juliana Santos (juliana.santos@caminonuevo.org) for signature  
2023-10-30 - 10:06:18 PM GMT
-  Email viewed by Juliana Santos (juliana.santos@caminonuevo.org)  
2023-10-30 - 10:22:11 PM GMT
-  Document e-signed by Juliana Santos (juliana.santos@caminonuevo.org)  
Signature Date: 2023-10-30 - 10:22:34 PM GMT - Time Source: server
-  Agreement completed.  
2023-10-30 - 10:22:34 PM GMT

## COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: Camino Nuevo High School 2

Board President Name: David Gidlow

Charter Management Organization: Camino Nuevo Charter Academy

LAUSD Loc. Code: 7624

**INSTRUCTIONS:** This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

**First submission** should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-29; school administrator needs sign and date the certification page and submit all pages no later than November 3, 2023 via Dropbox.

**Second submission** needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

**Note:** Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of <b>criminal background and TB clearances</b> for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed “Criminal Background Clearance Certification” for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on <b>Teacher Credentialing</b> Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school’s most current <b>contact information</b> for each Governing Board member and the <b>2023-2024 Board meetings calendar</b> . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).</i>	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the <b>pre- and post-lottery and enrollment forms</b> guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual <b>training on the charter school's health, safety, and emergency procedures</b> , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. <b>Co-located Charter Schools only-</b> The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Review of Policy Bulletin-5532.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. The charter school has either implemented the LAUSD <b>Master Plan for English Learners and Standard English Learners</b> or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
8. The charter school's school climate and student discipline systems and procedures align with LAUSD's <b>Discipline Foundation Policy</b> and <b>School Climate Bill of Rights</b> . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student <b>suspensions, expulsions, and reinstatements</b> , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school <b>communications, including the Parent Student Handbook</b> , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school's occupancy and use of <b>facilities shall be in compliance</b> with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all <b>federal and state laws related to public entities</b> , including, but not limited to: <ul style="list-style-type: none"> <li>• Ralph M. Brown Act, Gov. Code §§ 54950, et seq.</li> </ul>	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<ul style="list-style-type: none"> <li>Political Reform Act of 1974, Gov. Code §§ 81000, et seq.</li> <li>California Public Records Act, Gov. Code § 7920.000, et seq.</li> <li>Conflicts of Interest, Gov. Code § 1090. See current FSDRL.</li> </ul>	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its <b>Articles of Incorporation</b> are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. <b>By-laws</b> are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and <b>federal programs and/or grants</b> , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., guidance provided at <a href="http://www.cde.ca.gov/re/cp/uc/">http://www.cde.ca.gov/re/cp/uc/</a>	<ul style="list-style-type: none"> <li>• UCP policies</li> <li>• UCP procedures</li> <li>• UCP forms</li> </ul>			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a <b>Local School Wellness Policy</b>. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	☑	☐	☐
<p>18. The governing board oversees the development of and approves/adopts the <b>educational partner engagement</b> process, goals, actions, measurable outcomes, and expenditures in the school's <b>Local Control Accountability Plan (LCAP)</b> and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	☑	☐	☐
<p>19. The charter school ensures compliance with the LAUSD's <b>Keeping Parents Informed: Charter Public School Transparency Resolution</b> of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	☑	☐	☐
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	☑	☐	☐

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
21. <b>Schools Serving Grade 9 only:</b> The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i> ) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. <b>For High Schools Only:</b> The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS.  Timely responses to the Monitoring Authority's questions/requests in the CalSAAS.  Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

**(By Friday, November 3, 2023)**

The undersigned hereby certifies that, on Oct 30, 2023 the School Administrator of  
Date(s)

**Camino Nuevo High School 2**

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

<b>Lawrence Boone</b>	<u>Larry Boone</u> <small>Larry Boone (Oct 30, 2023 16:13 PDT)</small>	<b>Oct 30, 2023</b>
<small>Printed Name of School Administrator</small>	<small>Signature of School Administrator</small>	<small>Date Signed</small>

## CERTIFICATION OF BOARD COMPLIANCE REVIEW

**(By Friday, January 12, 2024)**

The undersigned hereby certifies that, on \_\_\_\_\_, the Governing Board of  
Date(s)

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

<small>Printed Name of Governing Board Chair</small>	<small>Signature of Governing Board Chair</small>	<small>Date Signed</small>







# School Compliance Monitoring 2023-2024 - CNHS2

Final Audit Report

2023-10-30

Created:	2023-10-30
By:	Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAj0Ej_YrQaDUUp1_9ujWBNIq1toAtHI1-e

## "School Compliance Monitoring 2023-2024 - CNHS2" History

-  Document created by Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)  
2023-10-30 - 10:14:14 PM GMT
-  Document emailed to lawrence.boone@caminonuevo.org for signature  
2023-10-30 - 10:15:01 PM GMT
-  Email viewed by lawrence.boone@caminonuevo.org  
2023-10-30 - 11:12:55 PM GMT
-  Signer lawrence.boone@caminonuevo.org entered name at signing as Larry Boone  
2023-10-30 - 11:13:16 PM GMT
-  Document e-signed by Larry Boone (lawrence.boone@caminonuevo.org)  
Signature Date: 2023-10-30 - 11:13:18 PM GMT - Time Source: server
-  Agreement completed.  
2023-10-30 - 11:13:18 PM GMT



## COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: Camino Nuevo Charter Academy 2

Board President Name: David Gidlow

Charter Management Organization: Camino Nuevo Charter Academy

LAUSD Loc. Code: 5987

**INSTRUCTIONS:** This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

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**Second submission** needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

**Note:** Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of <b>criminal background and TB clearances</b> for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed “Criminal Background Clearance Certification” for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on <b>Teacher Credentialing</b> Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school’s most current <b>contact information</b> for each Governing Board member and the <b>2023-2024 Board meetings calendar</b> . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).</i>	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the <b>pre- and post-lottery and enrollment forms</b> guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual <b>training on the charter school's health, safety, and emergency procedures</b> , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. <b>Co-located Charter Schools only-</b> The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.			
	Review of Policy Bulletin-5532.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.			
7. The charter school has either implemented the <b>LAUSD Master Plan for English Learners and Standard English Learners</b> or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
8. The charter school's school climate and student discipline systems and procedures align with LAUSD's <b>Discipline Foundation Policy</b> and <b>School Climate Bill of Rights</b> . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student <b>suspensions, expulsions, and reinstatements</b> , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school <b>communications, including the Parent Student Handbook</b> , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school's occupancy and use of <b>facilities shall be in compliance</b> with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all <b>federal and state laws related to public entities</b> , including, but not limited to: <ul style="list-style-type: none"> <li>• Ralph M. Brown Act, Gov. Code §§ 54950, et seq.</li> </ul>	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<ul style="list-style-type: none"> <li>Political Reform Act of 1974, Gov. Code §§ 81000, et seq.</li> <li>California Public Records Act, Gov. Code § 7920.000, et seq.</li> <li>Conflicts of Interest, Gov. Code § 1090. See current FSDRL.</li> </ul>	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its <b>Articles of Incorporation</b> are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. <b>By-laws</b> are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and <b>federal programs and/or grants</b> , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., guidance provided at <a href="http://www.cde.ca.gov/re/cp/uc/">http://www.cde.ca.gov/re/cp/uc/</a>	<ul style="list-style-type: none"> <li>• UCP policies</li> <li>• UCP procedures</li> <li>• UCP forms</li> </ul>			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a <b>Local School Wellness Policy</b>. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	☑	☐	☐
<p>18. The governing board oversees the development of and approves/adopts the <b>educational partner engagement</b> process, goals, actions, measurable outcomes, and expenditures in the school's <b>Local Control Accountability Plan (LCAP)</b> and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	☑	☐	☐
<p>19. The charter school ensures compliance with the LAUSD's <b>Keeping Parents Informed: Charter Public School Transparency Resolution</b> of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	☑	☐	☐
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	☑	☐	☐

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
21. <b>Schools Serving Grade 9 only:</b> The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i> ) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. <b>For High Schools Only:</b> The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS.  Timely responses to the Monitoring Authority's questions/requests in the CalSAAS.  Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW


**(By Friday, November 3, 2023)**

The undersigned hereby certifies that, on Oct 30, 2023 the School Administrator of \_\_\_\_\_  
Date(s)

Camino Nuevo Charter Academy 2

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

Maria Duarte <small>Printed Name of School Administrator</small>	 <small>Maria Duarte (Oct 30, 2023 19:13 PDT)</small> <small>Signature of School Administrator</small>	Oct 30, 2023 <small>Date Signed</small>
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## CERTIFICATION OF BOARD COMPLIANCE REVIEW

**(By Friday, January 12, 2024)**

The undersigned hereby certifies that, on \_\_\_\_\_, the Governing Board of \_\_\_\_\_  
Date(s)

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

<small>Printed Name of Governing Board Chair</small>	<small>Signature of Governing Board Chair</small>	<small>Date Signed</small>







# School Compliance Monitoring 2023-2024 - CNCA2

Final Audit Report

2023-10-31

Created:	2023-10-30
By:	Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAaRK-WIV6QEw9MdiibtMtWZO_5teDUQ8d

## "School Compliance Monitoring 2023-2024 - CNCA2" History

-  Document created by Rodolfo Andalon (rodolfo.andalon@caminonuevo.org)  
2023-10-30 - 10:07:06 PM GMT
-  Document emailed to maria.duarte@caminonuevo.org for signature  
2023-10-30 - 10:07:46 PM GMT
-  Email viewed by maria.duarte@caminonuevo.org  
2023-10-31 - 2:11:47 AM GMT
-  Signer maria.duarte@caminonuevo.org entered name at signing as Maria Duarte  
2023-10-31 - 2:13:51 AM GMT
-  Document e-signed by Maria Duarte (maria.duarte@caminonuevo.org)  
Signature Date: 2023-10-31 - 2:13:53 AM GMT - Time Source: server
-  Agreement completed.  
2023-10-31 - 2:13:53 AM GMT

# Coversheet

## Everybody Dance LA! MOU

**Section:** VIII. Contracts  
**Item:** A. Everybody Dance LA! MOU  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** EDLA 23.24 MOU Spring 2024.pdf  
CNCA 23.24 MOU Fall 2023 SIGNED.pdf



## **MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding ("MOU") is made and entered between Everybody Dance LA!, a California non-profit public benefit corporation, hereafter referred to as "EDLA!", and **Camino Nuevo Charter Academy**, a California non-profit public benefit corporation hereafter referred to as "CNCA". In consideration of the covenants and conditions hereinafter set forth, EDLA! and CNCA agree as follows:

1. **Services.** EDLA! shall provide dance classes to CNCA pursuant to a weekly schedule in effect **July 31, 2023**. A copy of this schedule is attached hereto as Exhibit A and incorporated herein by reference. The start and end dates for the services that EDLA! will provide to each of CNCA's campuses are set forth on Exhibit A, attached hereto and incorporated herein by reference. CNCA will provide a classroom teacher, aide, or administrator in the dance room at all times.

2. **Term.** This Agreement will commence on **January 8, 2024**, and shall end on **June 5, 2024** (the "Term").

3. **Payment Schedule.** EDLA! will bill CNCA for \$71,860.00 upon signing.

A copy of the cost breakdown is attached in Exhibit A. All invoices shall be paid within thirty (30) calendar days of receipt to EDLA!. CNCA must provide program break dates, holidays, and any other non-dance days in the dance class schedule. There are no refunds or make-up classes for class cancellations by CNCA. Make-up classes will be provided for any cancellations by EDLA!.

4. **Insurance.**

(a) If applicable, EDLA! shall maintain at all times during the term of this Agreement professional liability insurance covering its activities hereunder with an insurance company or companies qualified to write such insurance in the state of California, with limits of not less than One Million Dollars (\$1,000,000.00) per occurrence and Three Million Dollars (\$3,000,000.00) in the aggregate. CNCA shall be named as an additional insured under each such policy on a primary non-contributory basis including a waiver of subrogation. Copies of all such policies of insurance (or Certificates therefore) maintained by EDLA! shall be delivered to CNCA prior to the start of the agreement.

(b) Customer shall maintain at all times during the term hereof general liability insurance with an insurance company or companies qualified to write such insurance in the state(s) where the Location or Locations, as the case may be, are located, with limits not less than One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) in the aggregate. In addition, EDLA! shall maintain sexual abuse/molestation coverage with limits not less than One Million Dollars (\$1,000,000). CNCA shall be named as an additional insured under each such policy on a primary non-contributory basis including a waiver of subrogation. Copies of all such policies of insurance (or Certificates therefore) maintained by EDLA! shall be delivered



to CNCA prior to the start of the agreement.

(c) All policies of insurance required to be maintained by a party hereunder shall be renewed (and policies or certificates, together with evidence of payment of premiums, delivered to the other party immediately upon issuance by the insurer) at least thirty (30) days prior to the respective expiration dates of such policies.

(d) Parties agree to give notice to one another at least thirty (30) days prior to any cancellation, termination or amendment of the insurance policy.

5. Cooperation in the Event of a Claim. In the event that either party becomes aware of any alleged claim of injury or damage arising out of the performance of the Services, such party shall give the other party written notice within two (2) business days thereafter, stating the details of the incident sufficient to identify, if possible, the persons involved, the location and circumstances of the incident; the names, addresses, and telephone numbers of available witnesses. Failure to provide such notice in a timely manner shall not result in liability to the party obligated to provide notice, except to the extent that such failure results in damage to the party entitled to receive such notice. The parties shall cooperate with one another in good faith in the handling of such claims, including any lawsuits or other proceedings, and in enforcing any right of contribution or indemnity.

6. Indemnification. Customer shall defend, indemnify and hold harmless Contractor (including its shareholders, directors, officers, agents, and employees) from and against all claims, liabilities, losses, judgments, costs, damages, expenses and attorney's fees in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative, to which Contractor is, was, or at any time becomes a party or is threatened to be made a party, due to: (i) the acts or omissions of Customer while fulfilling its duties under this Agreement; (ii) Contractor performing the Services requested by Customer hereunder; and (iii) any injury or damage to Contractor's personnel or property and the personnel and property of any of Contractor's franchisees while such are at Customer's facility or while such are performing Services for Customer.

6. DOJ. Contractor agrees to adhere to the Department of Justice (DOJ) fingerprint and criminal background investigation and Tuberculosis (TB) requirements of Education Code Section 45125.1 et seq., and 49406 and provide an affidavit that certifies that all of the Contractor's employees that work at CNCA and come in contact with students have appropriate DOJ and TB clearances. Clearances must not be obtained at the expense of the Customer and the Customer shall not reimburse for these expenses. The affidavit must list the following:

- a. Employee name and Customer location(s) he or she services
- b. Date of criminal background check clearance
- c. TB expiration date
- d. Name of DOJ custodian of records



The Contractor's affidavit must be submitted with high authority per the Respondents Organizational Chart (i.e. Owner, Management Team, C-level executive, etc.). The affidavit must be provided to the Customer prior to the first day of service. Failure to provide this documentation shall be considered a material breach and can be used as grounds to terminate the contract immediately. The Customer may request updated documentation as needed. The Contractor must take appropriate action to remove any employee whose arrest notification poses a threat to the school population in order to ensure the safety of all students.

## 7. Miscellaneous Provisions.

(a) This Agreement may be terminated by either party at any time in the event of a breach or a failure to comply with any covenant, term, or condition of this Agreement, but only after the non-breaching party has provided written notice of such breach or failure to comply and the same remains uncured for (i) fifteen (15) days after the non-breaching party gives such notice.

(b) Any dispute or claim arising under or respect to this Agreement will be resolved by arbitration in Los Angeles, California in accordance with the rules of the American Arbitration Association before one (1) mutually agreed upon arbitrator. The decision or award of the arbitrators shall be final and binding upon the parties. Any arbitration award may be entered as a judgment or order in any court of competent jurisdiction. A party shall have all discovery rights set forth in the California Code of Civil Procedure.

(c) Attorneys' Fees and Costs. In any action, judicial reference or arbitration proceeding between the parties for the interpretation, reformation, enforcement or rescission of this Agreement or the enforcement of any judgment or award previously obtained with respect to this Agreement, the prevailing party will be entitled to recover from the other party reasonable attorneys' fees and court and other costs incurred. The parties specifically agree that if a party incurs expenses in any bankruptcy proceeding in which the other party is a debtor, and in order to enforce its right, then the non-bankrupt party shall be entitled to its costs and attorney's fees expended in the bankruptcy proceedings.

(d) Capacity to Sign. All parties covenant that they possess all necessary capacity and authority to sign and enter this Agreement. All individuals signing this Agreement for a corporation, a partnership, or other legal entity, or signing under a power of attorney or as a trustee, guardian, conservator, or in any other legal capacity, covenant that they have the necessary capacity and authority to act for, sign and bind the respective entity or principal on whose behalf they are signing.

(e) Captions. The article and section headings are for reference only and in no way define, limit, extend or interpret the scope of this Agreement or of any particular article or section.

(f) Construction. The language in all parts of this Agreement shall be in all cases construed simply according to its fair meaning and not for or against any party





by reason of such party or its legal counsel having prepared this Agreement or any of its provisions.

(g) Counterparts. This Agreement may be executed in multiple counterparts, all of which taken together shall constitute one original agreement.

Entire Agreement. This Agreement sets forth the entire agreement between the parties with regard to the subject matter hereof. All agreements, covenants, representations and warranties, express and implied, oral and written, of the parties with regard to the subject matter hereof are contained herein, in the exhibits hereto, if any, and the documents referred to herein or implementing the provisions hereof. No other agreements, covenants, representations or warranties, express or implied, oral or written, have been made by either party to the other with respect to the subject matter of this Agreement. All prior and contemporaneous conversations, negotiations, possible and alleged agreements and representations, covenants, and warranties with respect to the subject matter hereof are waived, merged herein and superseded hereby.

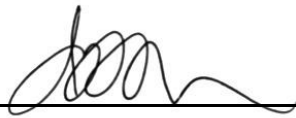
- (h) Governing Law, Exclusive Jurisdiction. This Agreement shall be construed and enforced in accordance with the laws of the State of California. Each party consents to the exclusive jurisdiction and venue in any state or federal court located within Los Angeles County, State of California, for any action brought or maintained hereunder.
- (i) Modification. No modification, waiver or discharge of this Agreement will be valid unless it is in writing and signed by the party against which the enforcement of the modification, waiver or discharge is or may be sought.
- (j) No Waiver. A party's failure to insist on the strict performance of any covenant or duty required by the Agreement, or pursue any remedy under the Agreement, shall not constitute a waiver of the breach or the remedy.
- (k) Number and Gender. Where the context in which words are used in this Agreement indicates that such is the intent, the words in the singular number shall include the plural and vice versa, and the words in the masculine gender shall include the feminine and neuter genders and vice versa.
- (l) Severability. In the event that any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect whatsoever the validity of the remainder of this Agreement.
- (m) Successors and Assigns. Except as herein otherwise provided to the contrary, this Agreement shall be binding upon and inure to the benefit of the parties signatory hereto, and their successors and assignees

The parties agree to the foregoing as of **November 20, 2023**, in Los Angeles, California.

EDLA!, a California public benefit corporation



CNCA, a California public benefit corporation

By:  \_\_\_\_\_

Title: Executive Director

By: \_\_\_\_\_

Title:

**EXHIBIT A**

Kayne Siart	Class	Semester	Dates	# of weeks	Hours /class	# of Sections	Cost/ Hour	Total	Subtotals
	Kinder	S2	1/8/24 - 6/5/24	22	0.5	8	\$70.00	\$6,160.00	
	1st Grade	S2	1/8/24 - 6/5/24	22	1	3	\$70.00	\$4,620.00	
	2nd Grade	S1	1/8/24 - 6/5/24	22	1	1	\$70.00	\$1,540.00	
	3rd Grade	S2	1/8/24 - 6/5/24	22	1	3	\$70.00	\$4,620.00	
	4th Grade	S2	1/8/24 - 6/5/24	22	1	2	\$70.00	\$3,080.00	
	4th/5th Grade	S2	1/8/24 - 6/5/24	22	1	4	\$70.00	\$6,160.00	
	5th Grade	S1	1/8/24 - 6/5/24	22	1	1	\$70.00	\$1,540.00	
	Middle School Elective	S2	1/8/24 - 6/5/24	22	1	4	\$65.00	\$5,720.00	
	Performance Fee	S1	TBD	1	1	1	\$100.00	\$100.00	
							S2 Subtotal	<b>\$33,540.00</b>	

Burlington	Class	Semester	Dates	# of weeks	Hours /class	# of Sections	Cost/H our	Total	Subtotals
	TK/Kinder	S2	1/8/24 - 6/5/24	21	1	5	\$70.00	\$7,350.00	
	First	S2	1/8/24 - 6/5/24	21	1	3	\$70.00	\$4,410.00	
	Second	S2	1/8/24 - 6/5/24	21	1	3	\$70.00	\$4,410.00	
	Third	S2	1/8/24 - 6/5/24	21	1	3	\$70.00	\$4,410.00	
	Fourth	S2	1/8/24 - 6/5/24	21	1	2	\$70.00	\$2,940.00	
	Fifth	S2	1/8/24 - 6/5/24	21	1	2	\$70.00	\$2,940.00	
	Middle School Elective	S2	1/8/24 - 6/5/24	21	4	2	\$70.00	\$11,760.00	
	Performance Fee	S1	TBD	1	1	1	\$100.00	\$100.00	
							S2 Subtotal	<b>\$38,320.00</b>	
								<b>Total CNCA</b>	<b>\$71,860</b>

one week off for spring break



## **MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding ("MOU") is made and entered between Everybody Dance LA!, a California non-profit public benefit corporation, hereafter referred to as "EDLA!", and **Camino Nuevo Charter Academy**, a California non-profit public benefit corporation hereafter referred to as "CNCA". In consideration of the covenants and conditions hereinafter set forth, EDLA! and CNCA agree as follows:

1. **Services.** EDLA! shall provide dance classes to CNCA pursuant to a weekly schedule in effect **July 31, 2023**. A copy of this schedule is attached hereto as Exhibit A and incorporated herein by reference. The start and end dates for the services that EDLA! will provide to each of CNCA's campuses are set forth on Exhibit A, attached hereto and incorporated herein by reference. CNCA will provide a classroom teacher, aide, or administrator in the dance room at all times.

2. **Term.** This Agreement will commence on **August 14, 2023**, and shall end on **December 15, 2023** (the "Term").

3. **Payment Schedule.** EDLA! will bill CNCA for \$57,320.00 upon signing.

A copy of the cost breakdown is attached in Exhibit A. All invoices shall be paid within thirty (30) calendar days of receipt to EDLA!. CNCA must provide program break dates, holidays, and any other non-dance days in the dance class schedule. There are no refunds or make-up classes for class cancellations by CNCA. Make-up classes will be provided for any cancellations by EDLA!.

4. **Insurance.**

(a) If applicable, EDLA! shall maintain at all times during the term of this Agreement professional liability insurance covering its activities hereunder with an insurance company or companies qualified to write such insurance in the state of California, with limits of not less than One Million Dollars (\$1,000,000.00) per occurrence and Three Million Dollars (\$3,000,000.00) in the aggregate. CNCA shall be named as an additional insured under each such policy on a primary non-contributory basis including a waiver of subrogation. Copies of all such policies of insurance (or Certificates therefore) maintained by EDLA! shall be delivered to CNCA prior to the start of the agreement.

(b) Customer shall maintain at all times during the term hereof general liability insurance with an insurance company or companies qualified to write such insurance in the state(s) where the Location or Locations, as the case may be, are located, with limits not less than One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) in the aggregate. In addition, EDLA! shall maintain sexual abuse/molestation coverage with limits not less than One Million Dollars (\$1,000,000). CNCA shall be named as an additional insured under each such policy on a primary non-contributory basis including a waiver of subrogation. Copies of all such policies of insurance (or Certificates therefore) maintained by EDLA! shall be delivered



to CNCA prior to the start of the agreement.

(c) All policies of insurance required to be maintained by a party hereunder shall be renewed (and policies or certificates, together with evidence of payment of premiums, delivered to the other party immediately upon issuance by the insurer) at least thirty (30) days prior to the respective expiration dates of such policies.

(d) Parties agree to give notice to one another at least thirty (30) days prior to any cancellation, termination or amendment of the insurance policy.

5. Cooperation in the Event of a Claim. In the event that either party becomes aware of any alleged claim of injury or damage arising out of the performance of the Services, such party shall give the other party written notice within two (2) business days thereafter, stating the details of the incident sufficient to identify, if possible, the persons involved, the location and circumstances of the incident; the names, addresses, and telephone numbers of available witnesses. Failure to provide such notice in a timely manner shall not result in liability to the party obligated to provide notice, except to the extent that such failure results in damage to the party entitled to receive such notice. The parties shall cooperate with one another in good faith in the handling of such claims, including any lawsuits or other proceedings, and in enforcing any right of contribution or indemnity.

6. Indemnification. Customer shall defend, indemnify and hold harmless Contractor (including its shareholders, directors, officers, agents, and employees) from and against all claims, liabilities, losses, judgments, costs, damages, expenses and attorney's fees in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative, to which Contractor is, was, or at any time becomes a party or is threatened to be made a party, due to: (i) the acts or omissions of Customer while fulfilling its duties under this Agreement; (ii) Contractor performing the Services requested by Customer hereunder; and (iii) any injury or damage to Contractor's personnel or property and the personnel and property of any of Contractor's franchisees while such are at Customer's facility or while such are performing Services for Customer.

6. DOJ. Contractor agrees to adhere to the Department of Justice (DOJ) fingerprint and criminal background investigation and Tuberculosis (TB) requirements of Education Code Section 45125.1 et seq., and 49406 and provide an affidavit that certifies that all of the Contractor's employees that work at CNCA and come in contact with students have appropriate DOJ and TB clearances. Clearances must not be obtained at the expense of the Customer and the Customer shall not reimburse for these expenses. The affidavit must list the following:

- a. Employee name and Customer location(s) he or she services
- b. Date of criminal background check clearance
- c. TB expiration date
- d. Name of DOJ custodian of records



The Contractor's affidavit must be submitted with high authority per the Respondents Organizational Chart (i.e. Owner, Management Team, C-level executive, etc.). The affidavit must be provided to the Customer prior to the first day of service. Failure to provide this documentation shall be considered a material breach and can be used as grounds to terminate the contract immediately. The Customer may request updated documentation as needed. The Contractor must take appropriate action to remove any employee whose arrest notification poses a threat to the school population in order to ensure the safety of all students.

## 7. Miscellaneous Provisions.

(a) This Agreement may be terminated by either party at any time in the event of a breach or a failure to comply with any covenant, term, or condition of this Agreement, but only after the non-breaching party has provided written notice of such breach or failure to comply and the same remains uncured for (i) fifteen (15) days after the non-breaching party gives such notice.

(b) Any dispute or claim arising under or respect to this Agreement will be resolved by arbitration in Los Angeles, California in accordance with the rules of the American Arbitration Association before one (1) mutually agreed upon arbitrator. The decision or award of the arbitrators shall be final and binding upon the parties. Any arbitration award may be entered as a judgment or order in any court of competent jurisdiction. A party shall have all discovery rights set forth in the California Code of Civil Procedure.

(c) Attorneys' Fees and Costs. In any action, judicial reference or arbitration proceeding between the parties for the interpretation, reformation, enforcement or rescission of this Agreement or the enforcement of any judgment or award previously obtained with respect to this Agreement, the prevailing party will be entitled to recover from the other party reasonable attorneys' fees and court and other costs incurred. The parties specifically agree that if a party incurs expenses in any bankruptcy proceeding in which the other party is a debtor, and in order to enforce its right, then the non-bankrupt party shall be entitled to its costs and attorney's fees expended in the bankruptcy proceedings.

(d) Capacity to Sign. All parties covenant that they possess all necessary capacity and authority to sign and enter this Agreement. All individuals signing this Agreement for a corporation, a partnership, or other legal entity, or signing under a power of attorney or as a trustee, guardian, conservator, or in any other legal capacity, covenant that they have the necessary capacity and authority to act for, sign and bind the respective entity or principal on whose behalf they are signing.

(e) Captions. The article and section headings are for reference only and in no way define, limit, extend or interpret the scope of this Agreement or of any particular article or section.

(f) Construction. The language in all parts of this Agreement shall be in all cases construed simply according to its fair meaning and not for or against any party



by reason of such party or its legal counsel having prepared this Agreement or any of its provisions.

(g) Counterparts. This Agreement may be executed in multiple counterparts, all of which taken together shall constitute one original agreement.

Entire Agreement. This Agreement sets forth the entire agreement between the parties with regard to the subject matter hereof. All agreements, covenants, representations and warranties, express and implied, oral and written, of the parties with regard to the subject matter hereof are contained herein, in the exhibits hereto, if any, and the documents referred to herein or implementing the provisions hereof. No other agreements, covenants, representations or warranties, express or implied, oral or written, have been made by either party to the other with respect to the subject matter of this Agreement. All prior and contemporaneous conversations, negotiations, possible and alleged agreements and representations, covenants, and warranties with respect to the subject matter hereof are waived, merged herein and superseded hereby.

- (h) Governing Law, Exclusive Jurisdiction. This Agreement shall be construed and enforced in accordance with the laws of the State of California. Each party consents to the exclusive jurisdiction and venue in any state or federal court located within Los Angeles County, State of California, for any action brought or maintained hereunder.
- (i) Modification. No modification, waiver or discharge of this Agreement will be valid unless it is in writing and signed by the party against which the enforcement of the modification, waiver or discharge is or may be sought.
- (j) No Waiver. A party's failure to insist on the strict performance of any covenant or duty required by the Agreement, or pursue any remedy under the Agreement, shall not constitute a waiver of the breach or the remedy.
- (k) Number and Gender. Where the context in which words are used in this Agreement indicates that such is the intent, the words in the singular number shall include the plural and vice versa, and the words in the masculine gender shall include the feminine and neuter genders and vice versa.
- (l) Severability. In the event that any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect whatsoever the validity of the remainder of this Agreement.
- (m) Successors and Assigns. Except as herein otherwise provided to the contrary, this Agreement shall be binding upon and inure to the benefit of the parties signatory hereto, and their successors and assignees

The parties agree to the foregoing as of **August 14, 2023**, in Los Angeles, California.

EDLA!, a California public benefit corporation





CNCA, a California public benefit corporation

By: \_\_\_\_\_

Title: Executive Director

By: Adriana Abich \_\_\_\_\_

Title: CEO

**EXHIBIT A**

Kayne Siart	Class	Semester	Dates	# of weeks	Hours /class	# of Sections	Cost/ Hour	Total	Subtotals
	Kinder	S1	8/14/23 - 12/15/23	17	0.5	8	\$70.00	\$4,760.00	
	1st Grade	S1	8/14/23 - 12/15/23	17	1	3	\$70.00	\$3,570.00	
	2nd Grade	S1	8/14/23 - 12/15/23	17	1	1	\$70.00	\$1,190.00	
	3rd Grade	S1	8/14/23 - 12/15/23	17	1	3	\$70.00	\$3,570.00	
	4th Grade	S1	8/14/23 - 12/15/23	17	1	2	\$70.00	\$2,380.00	
	4th/5th Grade	S1	8/14/23 - 12/15/23	17	1	4	\$70.00	\$4,760.00	
	5th Grade	S1	8/14/23 - 12/15/23	17	1	1	\$70.00	\$1,190.00	
	Middle School Elective	S1	8/14/23 - 12/15/23	17	1	4	\$70.00	\$4,760.00	
	Performance Fee	S1	TBD	1	1	1	\$100.00	\$100.00	
							S1 Subtotal	<b>\$26,280.00</b>	

Burlington	Class	Semester	Dates	# of weeks	Hours /class	# of Sections	Cost/H our	Total	Subtotals
	TK/Kinder	S1	8/14/23 - 12/15/23	17	1	5	\$70.00	\$5,950.00	
	First	S1	8/14/23 - 12/15/23	17	1	3	\$70.00	\$3,570.00	
	Second	S1	8/14/23 - 12/15/23	17	1	3	\$70.00	\$3,570.00	
	Third	S1	8/14/23 - 12/15/23	17	1	3	\$70.00	\$3,570.00	
	Fourth	S1	8/14/23 - 12/15/23	17	1	2	\$70.00	\$2,380.00	
	Fifth	S1	8/14/23 - 12/15/23	17	1	2	\$70.00	\$2,380.00	
	Middle School Elective	S1	8/14/23 - 12/15/23	17	4	2	\$70.00	\$9,520.00	
	Performance Fee	S1	TBD	1	1	1	\$100.00	\$100.00	
							S1 Subtotal	<b>\$31,040.00</b>	
one week off for Thanksgiving								<b>Total CNCA</b>	<b>\$57,320.00</b>

# Coversheet

## Sunny Strategies Inc Contract

**Section:** VIII. Contracts  
**Item:** B. Sunny Strategies Inc Contract  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
CNCA Independent Contractor Agreement - SunnyStrategiesInc- FINAL.pdf

## CAMINO NUEVO CHARTER ACADEMY INDEPENDENT CONTRACTOR CONSULTING AGREEMENT

This Independent Contractor Consulting Agreement (“Agreement”) is entered into by and between **Sunny Strategies Inc** (“Consultant”) and **Camino Nuevo Charter Academy** (“CNCA”), collectively referred to herein as the “Parties.”

### RECITALS

WHEREAS, CNCA is a California non-profit public benefit corporation that provides public educational programs, and in particular, operates public charter schools in historically underserved areas of Central Los Angeles;

WHEREAS, Consultant, a California corporation, is engaged in the businesses of providing experienced and qualified professional services concerning curriculum development and specifically dual language instruction; and

WHEREAS, CNCA desires to retain Consultant as an independent contractor for the purpose of providing the Consulting Services described herein.

NOW, THEREFORE, in consideration of the foregoing recitals, the promises and the mutual covenants contained herein, and for other good, valuable and sufficient consideration, the Parties agree as follows:

### AGREEMENT

1. Contracted Services. Consultant is hereby engaged by CNCA to perform the consulting services specified in **Attachment A**, which is incorporated by reference (“Consulting Services”), consistent with the terms and conditions contained herein. Consultant shall determine the method, details and means of performing the Consulting Services. Consultant shall supply at her own expense all tools, materials and equipment required to perform the Services under this Agreement. Consultant assumes full responsibility for the performance of the Consulting Services provided for under the terms of this Agreement. CNCA does not guarantee any minimum amount of work by this Agreement. Consultant shall not have authority to enter into any contracts on CNCA’s behalf, unless expressly authorized to do so in writing by CNCA’s CEO.

2. Independent Contractor. **It is expressly understood between the Parties that Consultant is an independent contractor and not an employee of CNCA.** Consultant shall perform the Consulting Services under the general direction of CNCA, but Consultant shall determine, in Consultant’s sole discretion reasonably exercised, the manner and means by which the Consulting Services are accomplished. Consultant will maintain its own place of business separate and apart from CNCA. Consultant is free to work with other companies and individuals provided such work does not create a conflict of interest or adversely impact Contractor’s ability to perform the Consulting Services. Consultant is responsible for Consultant’s own expenses and costs of doing business. Consultant is not and shall not hold itself out to be an agent or employee of CNCA, and has no authority to bind CNCA by contract or otherwise. CNCA shall have the right to assign, approve or disapprove services provided by Consultant and shall have the right to set deadlines for the completion of services provided under this Agreement. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the Parties. Nothing in this Agreement shall be interpreted or construed as creating or establishing a partnership or joint venture between the Parties.

2.1 Consultant’s Obligation to Pay Taxes. All compensation called for under this Agreement shall be paid without deductions or withholdings, and will be accompanied by an IRS Form 1099 at year end. As an independent contractor, Consultant agrees that he/she will be responsible for the reporting and payment of any state and/or federal income tax or other withholdings on the compensation provided under this Agreement or any related assessments. In addition, Consultant shall fill out and execute a Form W-9. In the event that the Internal Revenue Service or the State of California should determine that Consultant is an employee subject to withholding and social security contributions, Consultant

acknowledges consistent with this Agreement that all payments due to Consultant under this Agreement are gross payments, and the Consultant is solely responsible for all income taxes, social security payments, or other applicable deductions thereon.

2.2 Benefits and Credentials. As an independent contractor, Consultant is not entitled to the rights or benefits that may be afforded to an employee including, but not limited to, disability, workers' compensation, unemployment benefits, sick leave, vacation leave, medical insurance and retirement benefits. Consultant is solely responsible for providing at Consultant's own expense, and at Consultant's discretion, disability, unemployment, workers' compensation and other insurance for Consultant and for Consultant's employees and subcontractors. Consultant shall further maintain at Consultant's own expense any permits, credentials, certifications and/or licenses and shall provide any trainings necessary for Consultant to perform the Consulting Services under this Agreement.

3. Term and Termination. This Agreement shall be effective from **July 1, 2023** through **June 30, 2024**, unless terminated earlier by either party or extended by mutual agreement of the Parties. CNCA or Consultant may terminate this Agreement at any time and for any reason upon ten (10) days advance written notice. Following notice of termination, Consultant shall cease performing work under this Agreement unless otherwise directed in writing by CNCA. This Agreement automatically terminates, without notice and effective immediately, in the event of the incapacity, death, closure, insolvency, bankruptcy, or appointment of a receiver for either party. CNCA shall pay Consultant for all necessary and approved services rendered pursuant to this Agreement up to the effective date of termination. CNCA has no obligation to pay Consultant for any services provided nor reimburse Consultant for any expenses incurred after the effective date of termination.

4. Compensation. CNCA shall pay Consultant a project fee of \$110,000 to be invoiced on a monthly basis. Consultant will invoice CNCA on or before the 15<sup>th</sup> of September, December, February, and June for these payments.

5. Mutual Indemnity. CNCA and Consultant shall defend, indemnify and hold harmless the other, including their respective officers, directors, employees, representatives, agents, successors and assigns from and against all claims, demands, losses, costs, expenses, obligations, liabilities, damages, recoveries, and deficiencies, including interest, penalties, attorneys' fees, and costs that such entities or persons may incur with regard to performance of this Agreement, except those that arise out of or relate to: (a) the party's own negligence, recklessness or willful misconduct in performing any of its obligations under this Agreement; and (b) the party's own material breach of any of its representations, warranties, covenants or agreements under this Agreement. The consultant further agrees to waive all rights of subrogation against CNCA. These indemnity, defense and hold harmless obligations survive the termination of this Agreement.

6. Insurance. Consultant agrees to carry insurance sufficient to cover the potential liabilities arising from the Consulting Services provided for by this Agreement, for the duration of this Agreement in Attachment B. Consultant's insurance shall constitute primary coverage for any loss or liability arising from or relating to this Agreement and any insurance held by CNCA shall constitute secondary, excess coverage.

7. Professional Responsibility. The Consulting Services to be rendered by Consultant require special skills which Consultant is both experienced and qualified to provide. Consultant represents that Consultant has the qualifications, skills and if applicable the certification necessary to perform the Consulting Services in a competent, professional manner, without the advice or direction of CNCA. In conformity with the terms of this Agreement, Consultant shall render all Consulting Services hereunder in accordance with Consultant's independent and professional judgment. Consultant shall perform the Consulting Services in accordance with the generally accepted practices and principles of Consultant's trade. This Agreement shall be subject to all federal, state and local laws and regulations governing the practice of Consultant's trade and the Consulting Services required. Except when otherwise expressly required by applicable laws and regulations, CNCA shall not be responsible for monitoring Consultant's compliance with any laws or regulations. If Consultant performs any Consulting Services in a manner that is contrary to laws or regulations, Consultant shall bear all claims, costs, losses and damages (including, but not limited to, reasonable attorneys' fees and costs) arising out of or relating to such Consulting Services.

8. Work Product. Any reports, documents or materials prepared by Consultant pursuant to this Agreement shall be the sole and exclusive property of CNCA, and as such, Consultant shall assign Consultant's entire right, title, and interest in each such invention or work of authorship to CNCA, except as excluded from any obligation to assign to CNCA as a matter of law or mutual written agreement of Consultant and CNCA. Title to and ownership of all work products and materials created by or on behalf of Consultant for CNCA or otherwise arising out of the performance of the Services hereunder, whether partial or complete (collectively referred to as the "Work"), shall be shared between Consultant and CNCA. Consultant and CNCA shall be considered the author of the Work for purposes of copyright. CNCA and Consultant agree that either Party may use descriptions of Consultant's Services in future promotional materials and client lists, and that Consultant may explicitly identify CNCA as a client of Consultant with CNCA's permission

9. Confidential Information. Consultant acknowledges that during the course of performing Consulting Services, Consultant may become privy to confidential, privileged and/or proprietary information important to CNCA. Consultant further acknowledges Consultant's continuing obligations under the Family Educational Rights and Privacy Act ("FERPA") and California Uniform Trade Secrets Act. Consultant must take all necessary and appropriate steps to protect and safeguard all proprietary, confidential and sensitive information of CNCA. Consultant shall ensure that all of Consultant's employees, agents and subcontractors agree to the requirements of this paragraph prior to receiving any Confidential Information. Consultant shall not use or disclose during or after the term of this Agreement, without the prior written consent of CNCA, any information relating to CNCA's employees, directors, agents, students or families, or any information regarding the affairs or operations of CNCA, including CNCA's confidential/proprietary information and trade secrets ("Confidential Information"). Confidential Information, whether prepared by or for CNCA, includes, without limitation, all of the following: education records, student lists, medical records, personnel records, information technology systems, financial and accounting information, business or marketing plans or strategies, methods of doing business, curriculum, lists, email addresses and other information concerning actual and potential students or vendors and/or any other information Consultant reasonably should know is treated as confidential by CNCA. The only allowed disclosure of Confidential Information is (i) with prior written consent of CNCA; (ii) after the information is generally available to the public other than by reason of a breach by Consultant of this agreement to maintain confidentiality; (iii) after the information has been acquired by Consultant through independent means and without a breach of Consultant's duties to CNCA under this Agreement or otherwise; or (iv) pursuant to the order of a court or other tribunal with jurisdiction if Consultant has given CNCA adequate notice so that CNCA may contest any such process. Personally identifiable student information may only be used as necessary to meet Consultant's obligations in this Agreement.

10. Non-Disparagement. Consultant and CNCA mutually agree that, as of the date they sign this Agreement, Consultant will not, in communication with any person or entity whatsoever, or any third-party media outlet, Facebook, Twitter, LinkedIn, or other social media service or personal website, make any derogatory, disparaging, critical or negative statements, publications or comments, either written, oral or otherwise, referencing, relating to, about or regarding each other or any of either entity's current employees, officers, directors or members. Consultant and CNCA further agree that they will take all reasonable steps to prevent others from making such statements on their behalf. However, this section will in no way prevent Consultant or CNCA from testifying truthfully pursuant to an enforceable subpoena. It is understood and agreed that this is a material term of this Agreement and that any breach at all of this term shall constitute a material breach.

11. Non-Competition/Solicitation. All information about CNCA's employees, officers, members, directors, clients and affiliates that is not otherwise known to the public is Confidential Information. During Consultant's retention Consultant shall not directly or indirectly ask, induce, or encourage any employee(s) of CNCA to leave their employment with CNCA or solicit any employee(s) of CNCA for employment. During Consultant's retention Consultant shall not directly or indirectly solicit the business of any of CNCA's current or prospective clients with whom Consultant had contact during his/her relationship with CNCA or any clients with whom Consultant had contact during his/her relationship with CNCA using CNCA's Confidential Information. For example, Consultant shall not use Confidential Information acquired from appointments set by or on behalf of CNCA and use it for any benefit other than for CNCA. This section is intended to be construed as broadly as possible but in no way to limit Consultant's post-termination ability to conduct business. The sole purpose of this section is to protect CNCA's Confidential Information, which CNCA heavily invested time and resources into developing and acquiring.

## 12. General Provisions.

a. Non-Exclusive Agreement. This Agreement is not exclusive. Consultant shall be permitted to engage in other activities for other businesses during the term of this Agreement.

b. Successors and Assigns. The rights and obligations of CNCA under this Agreement shall inure to the benefit of and shall be binding upon the successors and assigns of CNCA. Consultant shall not be entitled to assign any of his/her rights or obligations under this Agreement without the prior written consent of an authorized officer of CNCA, and any such assignment by Consultant without CNCA's prior written consent shall be void

c. Governing Law; Venue. This Agreement shall be construed and enforced under and in accordance with the laws of the State of California. Venue to any action or proceeding arising out of this Agreement shall be in Los Angeles County, California.

d. Entire Agreement. This Agreement, including all attachments which are hereby incorporated by reference, reflect the only, sole, and entire agreement between the Parties relating in any way to the subject matter hereof. No statement, promise, or oral representations have been made which in any way form a part of or modify this Agreement. This Agreement is intended to replace and supersede any and all other agreements between the Parties, whether oral or in writing, relating to the subject matter of this Agreement.

e. Amendment/Modification. No amendment or modification of the terms or conditions of this Agreement shall be valid unless made in writing and signed by the Parties hereto.

f. Severability. Each term, condition, covenant, or provision of this Agreement shall be viewed as separate and distinct, and in the event that any, such term, covenant, or provision shall be held by a court of competent jurisdiction to be invalid, the remaining provisions shall continue in full force and effect.

g. Waiver. A waiver by either party of a breach of any provision or provisions of this Agreement shall not constitute a general waiver or prejudice the other party's right otherwise to demand strict compliance with that provision or any other provisions in this Agreement.

h. Notices. Any notice required or permitted to be given under this Agreement shall be sufficient if in writing and delivered by overnight mail and/or by hand delivered to the last known address of Consultant or to the principal office of CNCA. To be effective, any notice to CNCA shall be directed to the attention of the CEO.

i. Counterparts. This Agreement may be executed in counterparts and, if so executed, each such counterpart shall have the force and effect of an original. A facsimile, scanned, and/or photographic signature shall have the same force and effect as an original signature



IN WITNESS HEREOF, by signing below the Parties hereto voluntarily enter into this Agreement and acknowledge that they have read and understand the terms set forth herein and agree to be bound thereby.

**CAMINO NUEVO CHARTER ACADEMY**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Rachel Hazlehurst  
Chief Academic Officer

**CONSULTANT**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Sun Mi "Sunny" Min  
Sunny Strategies Inc

## ATTACHMENT A

### SCOPE OF CONSULTING SERVICES

As per the contracted agreement with Camino Nuevo Charter Academy, Sunny Strategies, Inc. shall deliver the following services:

<i>Creating Talent Development Systems and Pipelines that Drive Instructional Excellence</i>				
Project	Value Proposition	Outcomes	Work Scope & Timeline	Project Fee
Avance Teacher Residency Program Leadership	Successful Implementation of the Teacher Residency Program's Year One of Implementation; Sustainable systems and programming for years to come; Blueprint for CNCA's new teacher development	<p><b>Building capacity in CNCA's teacher pipeline and piloting the methodology of new teacher development:</b></p> <ul style="list-style-type: none"> <li>● Mentor Teacher Development Scope &amp; Sequence</li> <li>● Resident Seminar Scope &amp; Sequence</li> <li>● Solidified partnership with LEAs and organizations</li> <li>● Built Resident Learning &amp; Performance Assessments</li> <li>● Aligned partnership with LMU (coursework &amp; clinical alignment)</li> <li>● Codified credentialing pathways &amp; programming</li> <li>● Built instructional leadership capacity of the Teacher Residency Coach to lead the program</li> </ul>	<p><b>July 2023 - June 2024</b></p> <ul style="list-style-type: none"> <li>● Bi-weekly check-ins with CAO to ensure alignment of residency and leader pipeline with organizational priorities and vision</li> <li>● Provide guidance and support to Teacher Residency Coach via Weekly check-ins and strategy meetings; Teacher Residency Coach will hold the following responsibilities with the support of Sunny: <ul style="list-style-type: none"> <li>○ Program Calendar, Planning, and Oversight</li> <li>○ Year Two cohort recruitment strategy <ul style="list-style-type: none"> <li>■ Implementation</li> </ul> </li> <li>○ Resident Performance &amp; Progress Monitoring (individual/cohort) <ul style="list-style-type: none"> <li>■ Liaise with LMU's Director of Teacher Residency on resident progress in coursework</li> <li>■ Liaise with LMU's Fieldwork Instructors to transfer and utilize performance data collected</li> <li>■ CSET &amp; EDTPA support and oversight</li> </ul> </li> <li>○ The Resident Experience and Resident cohort cultivation (community building and setting up systems of support (ie. individual check-ins) <ul style="list-style-type: none"> <li>■ Institute check-in cadence &amp; objectives</li> </ul> </li> <li>○ Weekly Resident Seminar Scope &amp; Sequence Planning and Implementation</li> <li>○ All logistics/admin/systems support</li> </ul> <ul style="list-style-type: none"> <li>● Visioning and Alignment with LMU on Resident Performance and Progress Monitoring</li> </ul> </li></ul>	\$80k

			<ul style="list-style-type: none"> <li>○ Adhere to Resident Performance Assessment Systems</li> <li>○ Coordinate with LMU Fieldwork Instructors and Coordinators</li> <li>○ Set up and align systems/tools/process of Resident performance with LMU</li> <li>○ Adapt LMU performance assessments to Avance’s High Priority Resident Practices</li> <li>○ Pilot and codify performance assessments for Avance</li> <li>● Mentor teacher Experience &amp; Development             <ul style="list-style-type: none"> <li>○ Design and Facilitation of monthly mentor PDs (Sept, Oct, Nov/Dec, Jan, Mar, Apr)</li> <li>○ Provide in-person coaching/touchpoint prior in August</li> <li>○ Collaborate with LMU Director of Residency to ensure alignment with coursework &amp; resident data</li> <li>○ Observe 3-4 mentoring sessions per mentor &amp; provide coaching/ feedback</li> <li>○ Collaborate with LMU Director of Residency to align resident coursework with the scope &amp; sequence of mentor coaching</li> </ul> </li> <li>● Host School Partnership Leadership             <ul style="list-style-type: none"> <li>○ Guidance / Oversight of Program adherence; roles &amp; responsibilities for resident management and support                 <ul style="list-style-type: none"> <li>■ Including Semester 2 Resident Takeover Timeline Rollout and expectations</li> </ul> </li> <li>○ Set up mechanisms to gather MOY and EOY Partnership Satisfaction Data                 <ul style="list-style-type: none"> <li>■ Meeting/survey</li> <li>■ Analyze data and make responsive adjustments</li> </ul> </li> </ul> </li> <li>● Consortium Partnership Leadership             <ul style="list-style-type: none"> <li>○ Provide guidance/oversight on Consortium Oversight of MOU                 <ul style="list-style-type: none"> <li>■ Fund distribution</li> <li>■ Communication cadence</li> <li>■ Adherence to MOU</li> </ul> </li> <li>○ Design &amp; facilitate Fall convening (launch recruitment season &amp; systems, revisit purpose &amp; invest stakeholders)</li> <li>○ MOY &amp; EOY newsletters</li> <li>○ Design and facilitate Winter convening (launch selection season and processes)</li> </ul> </li> <li>● Grant and Fund Administration             <ul style="list-style-type: none"> <li>○ Work with Director of Development to ensure CDE reporting requirements are met and all grant expectations are adhered</li> </ul> </li> </ul>	
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			<ul style="list-style-type: none"> <li>to           <ul style="list-style-type: none"> <li>o Ensure SLT, principal, and Director of Finance understanding of financial obligations</li> </ul> </li> </ul>	
Leadership Pipeline Programming	Build commitment to Camino Nuevo through investment and development of high priority leaders; develop readiness of leaders in their current and aspiring roles; alignment between leader role clarity with selection and hiring systems→ transparent hiring processes	<p><b><i>In partnership with the VP of Schools to invest in, develop, and retain high performing teachers and leaders:</i></b></p> <ul style="list-style-type: none"> <li>● Piloted and built CNCA's Leadership pipeline program: <i>the Emerging Leaders Program</i> while building on and providing PD for APIs           <ul style="list-style-type: none"> <li>o Includes design and facilitation of PDs</li> </ul> </li> <li>● Development scope &amp; sequence and codified resources in collaboration with VP of Schools</li> <li>● Integration between leadership assessments with selection systems</li> </ul>	<p><b>July 2023 - May 2024</b></p> <ul style="list-style-type: none"> <li>● Institute a recruitment and selection strategy based on CNCA leader hiring needs</li> <li>● Build selection process and criteria for <i>emerging leaders</i> and the start of the CNCA leader pipeline with alignment on CNCA school leader competencies</li> <li>● Align with VP of Schools on draft CNCA competencies</li> <li>● Design and facilitate monthly PDs (Sept, Oct, Nov/Dec, Jan, Feb, Mar, April) around instructional leadership (with inclusion of visionary leadership, adaptive leadership, and systems leadership)</li> <li>● Cultivate a cohort pipeline program experience           <ul style="list-style-type: none"> <li>o Plan cohort community building events and trip(s) offsite including BOY program kickoff, MOY assessment and EOY showcase (May) (3)</li> <li>o Set up structures outside of PD to cultivate community and collaboration</li> </ul> </li> <li>● Bi-weekly check-ins with VP of Schools to monitor progress and ensure alignment leader development and performance management</li> </ul>	\$30k

## ATTACHMENT B

### Insurance Requirements

#### CNCA and PNEDG Insurance Requirements

##### **Certificate of Insurance Requirements:**

- Insurance provided by the Vendor/Contractor will be primary and any insurance of CNCA/PNEDG would be excess and non-contributory.
- CNCA/PNEDG shall be named as Additional Insured.
- Waivers of subrogation shall be provided to CNCA/PNEDG.
- CNCA/PNEDG will have no liability or responsibility to insurer of the Vendor/Contractor for payment of any deductible or retention.
- The Vendor/Contractor shall provide CNCA/PNEDG a certificate of insurance meeting the minimum requirements providing no less than thirty (30) days written of cancellation, non-renewal, or any change in limits of coverage.
- Coverage can be provided on a claim made policy form with confirmation that the retro date is prior to the signing of the contract and is maintained for a 3-year period after the completion of the contract. If the coverage is converted back to an occurrence policy form, then a tail policy shall be purchased by the vendor and maintained for a period of not less than 3 years with coverage confirmation provided to CNCA.

##### **Workers Compensation:**

- Workers Compensation statutory benefits as prescribed by the applicable State(s) where work is being performed.
- Employers Liability is in the amount no less than:
  - \$100,000 Each Accident
  - \$100,000 Disease Each Employee
  - \$500,000 Disease Policy Limit
- Waiver of Subrogation in favor of CNCA/PNEDG. WC (AOS) Waiver of our Right to Recover From Other Endorsement WC 00 03 13. WC (CA) Waiver of our Right to Recover From other Endorsement- California WC 04 03 06.

##### **Commercial General Liability:**

- Commercial General Liability (ISO Form CG 00 01 04/13) coverage including, but not limited to, General Liability, Products/Completed Operations Liability, Contractual Liability and Broad Form Property Damage Liability with the following limits:
  - \$2,000,000 General Aggregate
  - \$1,000,000 Products/Completed Operations Aggregate
  - \$1,000,000 Personal Injury and Advertising Injury Liability
  - \$1,000,000 Each Occurrence
- Waiver of Subrogation in favor of Contractor (CG 24 04 05 09 or its equivalent).
- Contractor shall be named as Additional Insured for Ongoing and Completed Operations CG2010 0704 and CG2037 0704 or their equivalent endorsements.

**Abuse/Molestation Liability** – required for person/vendors that are involved or have contact with children  
\$1,000,000 Per occurrence or wrongful act  
\$3,000,000 Policy limit



**Educators Legal Liability** – is a requirement for all parties having direct contact with children. A

Claims made policy is acceptable with confirmation of the retro date being prior to the signing of the contract and will be maintained for a period of not less than 3 years after the completion of the contract.

- \$1,000,000 Per claim or wrongful act
- \$3,000,000 Policy limit

**Umbrella/Excess Liability (Recommended)** – is a requirement for all parties having direct contact with children. The policy will need to be excess of all underlying coverage/policies with a minimum limit of \$1,000,000.

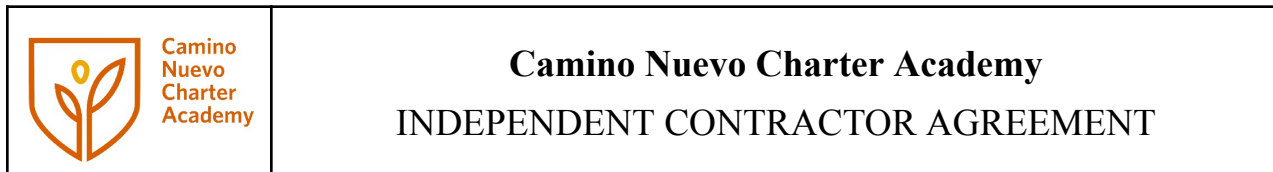
- \$1,000,000 Limit of Liability Each Occurrence

# Coversheet

## Mathnasium Spring 2024 Contract

**Section:** VIII. Contracts  
**Item:** C. Mathnasium Spring 2024 Contract  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Mathnasium Spring 2024 Contract.pdf





I. This Independent Contractor Agreement (hereinafter called “Agreement”) is dated this 12 day of December, 2023, by and between Camino Nuevo Charter Academy(hereinafter called “CNCA”), located at 3435 W. Temple Street, and Mathnasium (hereinafter called “**Contractor**”), located at 11700 W Charleston Blvd #190, Las Vegas, NV 89135.

II. **Description of Mathnasium Tutoring.** In consideration of their mutual covenants, the parties hereto agree as follows: The Mathnasium Tutoring to be provided by **Contractor** pursuant to this Agreement (Mathnasium Tutoring), including details regarding the contact that **Contractor** and its assigns will have with students, are described in

**Attachment A - Description of Mathnasium Tutoring – (MUST BE COMPLETED AND ATTACHED TO THIS DOCUMENT)**

**Contractor** hereby verifies that it is specially trained or experienced and competent to provide the Mathnasium Tutoring required by this Agreement and acknowledges that **CNCA** has entered into this Agreement in reliance on the above verification.

III. **Term of Agreement.** The work specified above will commence on January 16, 2024 and will be completed by April 26, 2024. **CNCA** has no legal obligation to renew this Agreement and the decision to do so shall be entirely within the discretion of **CNCA**.

IV. **Billing.** In consideration of the Mathnasium Tutoring provided, **Contractor** will submit invoices annually and will be paid at the rate of \$131,000 per year by January 14, 2024. The total contract amount will not exceed \$131,000. Payment is due within thirty (30) days of receipt of invoice.

V. **Indemnification.** **Contractor** agrees to defend, indemnify and hold harmless **CNCA**, its officers, directors, employees, agents, affiliates, owners, volunteers, successors and assigns from and against any and all claims, including active and passive claims, losses, costs, attorney fees and expenses arising out of any liability or claim of liability for personal injury, bodily injury to persons or death, contractual liability and/or damage to property sustained, or claimed to have been sustained, arising out of any act or omission by **Contractor** or its sub-Contractors, and/or any other person, firm or corporation furnishing or supplying services, materials or supplies in conjunction with the Mathnasium Tutoring of the **Contractor**, whether authorized by this Agreement or not. **Contractor** further agrees to waive all rights of subrogation against **CNCA**. The provisions of this article do not apply to any damage or losses caused solely by the negligence or willful misconduct of **CNCA** or any of its agents or employees.

VI. **Insurance.** **Contractor** shall, at its own expense, procure and maintain at all times it performs any portion of the Mathnasium Tutoring the following insurance with minimum limits equal to the amounts indicated below.

1) Minimum Scope of Insurance

- a) *Commercial General Liability and Automobile Liability Insurance.* Commercial General Liability Insurance and Automobile Liability Insurance that shall protect **Contractor**, **CNCA**, and the State from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising performing any portion of the Mathnasium Tutoring. (Form CG 0001 and CA 0001) Commercial General Liability insurance shall include contractual liability, products liability, completed operations and broad form property damage coverage.
- b) *Workers’ Compensation and Employers’ Liability Insurance.* Workers’ Compensation Insurance and Employers’ Liability Insurance for all of its employees performing any portion of the Mathnasium Tutoring. In accordance with provisions of section 3700 of the California Labor Code, **Contractor** shall be required to secure workers’ compensation coverage for its employees. If any class of employee or employees engaged in performing any portion of the Mathnasium Tutoring under this Agreement are not protected under the Workers’ Compensation Statute, adequate insurance coverage for the protection of any employee(s) not otherwise protected must be obtained before any of those employee(s) commence performing any portion of the Mathnasium Tutoring.

- c) *Professional Liability (Errors and Omissions) Insurance*. Professional Liability (Errors and Omissions) Insurance against loss due to error, omission or malpractice, unless waived in writing by **CNCA**.
- d) *Sexual Abuse & Molestation Insurance*. Sexual Abuse & Molestation Insurance covering bodily injury, emotional distress, or mental anguish related to any claim, cause of action, or liability associated with child molestation or sexual abuse.

2) Minimum Limits of Insurance

- i. *Commercial General Liability Insurance*: \$1,000,000 combined single limit per occurrence for bodily injury, personal injury, and property damage; \$3,000,000 general aggregate.
  - ii. *Automobile Liability Insurance*: \$1,000,000 combined single limit per accident for bodily injury and property damage; \$2,000,000 general aggregate.
  - iii. *Workers' Compensation and Employers' Liability Insurance*: Workers' compensation limits as required by the Labor Code of the State of California and Employers Liability limits of \$1,000,000 per accident.
  - iv. *Professional Liability (Errors and Omissions) Insurance*: \$1,000,000 single limit per claim; \$2,000,000 general aggregate.
  - v. *Sexual Abuse & Molestation Insurance*. \$2,000,000 per claim and in aggregate if this coverage is applicable to the Mathnasium Tutoring provided.
- 3) Claims-Made Forms: If the above insurance is written on a claims-made form, it shall continue for three years following termination of this Agreement. Such insurance shall have a retroactive date of placement prior to or coinciding with the effective date of this Agreement.
- 4) Deductibles and Self-Insured Retentions: Any deductibles or self-insured retentions must be declared to and approved by **CNCA**.
- 5) Other Insurance Provisions: The policies shall contain, or be endorsed to contain, the following provisions:
- a) *General Liability and Automobile Liability Coverages*
    - i. **Contractor's** insurance coverage shall be primary insurance with respect to **CNCA**, its officers, board members, officials, employees, agents, or volunteers. Any insurance or self-insurance maintained by **CNCA**, its officers, board members, officials, employees, or volunteers shall be in excess of **Contractor's** insurance and shall not contribute to it.
    - ii. **CNCA**, its officers, board members, officials, employees, agents, and volunteers shall be covered as additional insureds with respect to liability arising out of activities performed by or on behalf of **Contractor**; and premises owned, leased, or used by **Contractor**. The coverage shall contain no special limitations on the scope of the protection afforded to **CNCA**, its officers, board members, officials, employees, agents, or volunteers.
    - iii. Failure to comply with reporting provisions of the policies shall not affect coverage provided to **CNCA**, its officers, board members, officials, employees, agents, and volunteers.
    - iv. Coverage shall state that **Contractor's** insurance shall apply separately to each insured against whom a claim is made or a suit is brought, except with respect to the limits of the insurer's liability.
  - b) *All Coverages*
    - i. Each insurance policy required by this Agreement shall be endorsed to state that coverages shall not be canceled except after thirty (30) days prior written notice has been given to **CNCA**. In addition, **Contractor** agrees that it shall not reduce its coverage or limits on any such policy except after thirty (30) days prior written notice has been given to **CNCA** and **CNCA** approves the reduction in coverage or limits. **Contractor** further agrees that it shall not increase any deductibles or self-insured retentions on any such policy except after thirty (30) days prior written notice has been given to **CNCA** and **CNCA** approves such increase. Insurance is to be placed with insurers with a Best's rating of no less than A: VII. This requirement may, however, be waived in individual cases for Errors and Omissions Coverages only, provided that in no event will a carrier with a rating of B: IX or lower be acceptable.
- 6) Self-Insured Entities: **CNCA** may, at its discretion, accept self-insurance as being in compliance with this section. In such case, **Contractor** agrees that it will defend and indemnify **CNCA**, including its officers, board members, officials, employees, agents, and volunteers, to the same extent as it would **Contractor** or any other self-insured person or entity, and that it will treat **CNCA**, including its officers, board members, officials, employees, agents, and volunteers, in all respects as if it were covered to the same extent as **Contractor** or any other self-insured person or entity. Self-insurance shall be subject to all requirements contained in this section. Alternatively, self-insured entities may purchase insurance covering **CNCA** for all work performed and/or services rendered under this Agreement, provided such insurance complies with all the requirements of this section.
- 7) Evidence of Insurance: Prior to commencing work under this Agreement, **Contractor** shall provide **CNCA** with certificates of insurance evidencing compliance with this section. On request, **Contractor** shall furnish copies of any and/or all of the required insurance policies.

VII. **Limitation of CNCA Liability**. Other than as provided in this Agreement, **CNCA's** financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event, shall **CNCA** be liable, regardless of whether any claim is based

on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement or for the Mathnasium Tutoring performed in connection with this Agreement.

**VIII. Non-Discrimination. Contractor** shall ensure that no person employed by, associated with, or subcontracted to **Contractor** shall, on the basis of race, color, national origin, age, ancestry, religion, sex, handicap or sexual orientation, or other basis protected by law, be excluded from participation in, or otherwise be subjected to discrimination under any program or activity at **CNCA** and shall ensure its, and its employees' and subcontractors' compliance with applicable Federal and California laws including, but not limited to the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735.

**IX. Interest of Contractor.** It is understood and agreed that this Agreement is not a contract of employment between **CNCA** and **Contractor**. At all times **Contractor** shall be deemed to be an independent contractor and is not authorized to bind **CNCA** to any contracts or other obligations. In executing this Agreement, **Contractor** certifies that no one who has or who will have any financial interest under this Agreement is an officer or employee of **CNCA**. Additionally, as the **Contractor** is not a **CNCA** employee, **Contractor** is solely responsible for all employment-related responsibilities for its employees, including but not limited to training, fingerprinting, workers' compensation, etc..

**X. Workers' Compensation. Contractor** is aware of the laws of the State of California requiring employers to be insured against liability for Workers' Compensation and shall comply with such laws during the term of this Agreement.

**XI. Occupational Safety and Health Administration (OSHA). Contractor** is aware of OSHA standards and codes as set forth by the U.S. Department of Labor and the derivative Cal/OSHA standards, laws and regulations relating thereto, and verify that all performance under this Agreement shall be in compliance therewith.

**XII. Originality of Services. Contractor** agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays and video productions prepared for, written for, or submitted to the **CNCA** and/or used in connection with this Agreement, shall be wholly original to **Contractor** and shall not be copied in whole or in part from any other source, except that submitted to **Contractor** by **CNCA** as a basis for such services.

**XIII. License and Authority. Contractor** warrants that it will maintain all necessary licenses, registrations, and certifications during the term of this Agreement, and that it is duly authorized to enter into this Agreement by its governing or controlling body. Evidence or copies of all necessary licenses, registrations and certifications must be provided to **CNCA**.

**XIV. Compliance with Laws. Contractor** shall observe and comply with all rules and regulations of the governing board of **CNCA** and all federal, state, and local laws, ordinances and regulations. **Contractor** shall give all notices required by any law, ordinance, rule and/or regulation bearing on the performance of the Mathnasium Tutoring as indicated or specified. If **Contractor** observes that the Mathnasium Tutoring is at variance with any such laws, ordinances, rules or regulations, **Contractor** shall notify **CNCA** in writing, and at the sole option of **CNCA**, any necessary changes to the Mathnasium Tutoring shall be made and this Agreement shall be appropriately amended in writing, or this Agreement shall be terminated effective upon **Contractor's** receipt of a written termination notice from **CNCA**. If **Contractor** performs any work that is in violation of any laws, ordinances, rules or regulations, without first notifying **CNCA** of the violation, **Contractor** shall bear all costs arising therefrom.

**XV. Equipment and Facilities. Contractor** will provide all necessary equipment and facilities to render its Mathnasium Tutoring pursuant to this Agreement, unless the parties to this Agreement specifically agree in writing that said equipment and facilities will be provided in a different manner. Equipment purchased under the provisions of this Agreement by **CNCA** is the property of **CNCA** and shall be used for its intended purpose during the term of this Agreement. An inventory of all equipment purchased under this Agreement shall be maintained. After the term of this Agreement, the equipment shall continue to be the property of **CNCA**.

**XVI. Employment of Additional Workers by Contractor. Contractor** may, at its own expense, employ additional workers or subcontractors as necessary for the completion of this Agreement and shall maintain workers' compensation insurance as required by state law. **CNCA** shall not control, direct, or supervise **Contractor's** additional workers or subcontractors in the performance of services. **Contractor** assumes full and sole responsibility for the payment of all compensation and expenses of these additional workers or sub-contractors and for all state and federal income tax, unemployment insurance, social security, disability insurance, and other applicable

withholdings. **Contractor** shall not hire employees of **CNCA** for performance of this Agreement unless such employment does not conflict with **CNCA's** personnel policies as determined by **CNCA**.

XVII. **Assignment.** Without the prior written consent of **CNCA**, this Agreement is not assignable by the **Contractor**, either in whole or in part.

XVIII. **Successors and Assigns.** Subject to the provision regarding assignment, this Agreement shall be binding on the heirs, executors, administrators, successors, and assigns of the respective parties.

XIX. **Governing Law.** The validity of this Agreement and any of its terms or provisions as well as the rights and duties of the parties hereunder shall be governed by the laws of the State of California. Venue for all litigation relative to the formation, interpretation, and performance of this Agreement shall be in County of Los Angeles, California.

XX. **Withholding.** **CNCA** shall not withhold or set aside any money on behalf of the **Contractor** for Federal Income Tax, State Income Tax, Social Security Tax, Unemployment Insurance, Disability Insurance, or any other federal or state fund whatsoever. It shall be the sole responsibility of the **Contractor** to withhold, set aside and account for all of the above.

XXI. **Audit.** **Contractor** shall establish and maintain books, records, and systems of account, in accordance with generally accepted accounting principles, reflecting all business operations of **Contractor** transacted under this Agreement. **Contractor** shall retain these books, records, and systems of account during the Term of this Agreement and for three (3) years thereafter. **Contractor** shall permit **CNCA**, its agent, other representatives, or an independent auditor to audit, examine, and make excerpts, copies, and transcripts from all books and records, and to make audit(s) of all billing statements, invoices, records, and other data related to the Mathnasium Tutoring covered by this Agreement. Audit(s) may be performed at any time, provided that **CNCA** shall give reasonable prior notice to **Contractor** and shall conduct audit(s) during **Contractor's** normal business hours, unless **Contractor** otherwise consents.

XXII. **CNCA's Evaluation of Contractor and Contractor's Employees and/or Subcontractors.** **CNCA** may evaluate **Contractor** in any manner which is permissible under the law. **CNCA's** evaluation may include, without limitation:

- 1) Requesting **CNCA** employee(s) evaluate **Contractor** and **Contractor's** employees and subcontractors and each of their performance.
- 2) Announced and unannounced observance of **Contractor**, **Contractor's** employee(s), and/or subcontractor(s).

XXIII. **Entire Agreement/Changes or Alterations.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.

XXIV. **Termination.**

- 1) **For Cause:** **CNCA** may terminate this Agreement upon giving of written notice of intention to terminate for cause. Cause shall include:
  - a) material violation of this Agreement by **Contractor**;
  - b) any act by **Contractor** exposing **CNCA** to liability to others for personal injury or property damage; or
  - c) **Contractor** is adjudged a bankrupt, **Contractor** makes a general assignment for the benefit of creditors, or a receiver is appointed on account of **Contractor's** insolvency. If the expenses, fees, and/or costs to **CNCA** exceed the cost of providing the Mathnasium Tutoring pursuant to this Agreement, **Contractor** shall immediately pay the excess expense, fees, and/or costs to **CNCA** upon the receipt of **CNCA's** notice of these expenses, fees, and/or costs. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to **CNCA**.
- 2) **Without Cause by CNCA:** **CNCA** may, at any time, with or without reason, terminate this Agreement and compensate **Contractor** only for the Mathnasium Tutoring satisfactorily rendered to the date of termination. Written notice by **CNCA** shall be sufficient to stop further performance by **Contractor**. Notice shall be deemed given when received by the **Contractor** or no later than three days after the day of mailing, whichever is sooner.
  - a) Upon termination, **Contractor** shall provide **CNCA** with all documents produced, maintained, or collected by **Contractor** pursuant to this Agreement, whether such documents are final or draft documents.

XXV. **Waiver.** No delay or omission by **CNCA** in exercising any right under this Agreement shall operate as a waiver of that or any other right and no single or partial exercise of any right shall preclude **CNCA** from any or further exercise of any right or remedy.



**XXVI. Headings.** All section headings contained herein are for clarification and convenience of reference only and are not intended to limit the scope of any provision of the Agreement.

**XXVII. Severability.** In the event any portion of this Agreement shall be finally determined by any court of competent jurisdiction to be invalid or unenforceable, such provision shall be deemed void and the remainder of this Agreement shall continue in full force and effect.

**XXVIII. Ambiguity.** The parties to this Agreement, and each of them, hereby represent that the language contained herein is to be construed as jointly proposed and jointly accepted, and in the event of any subsequent determination of ambiguity, all parties shall be treated as equally responsible for such ambiguity.

**XXIX. Copyright.** Any written product produced as a result of this contract shall be a work for hire and shall be the property of CNCA.

**XXX. Expenses.** **Contractor** shall be responsible for all costs and expenses incident to the performance of services for CNCA, including but not limited to all costs of equipment provided by **Contractor**, all fees, fines, licenses, bonds and/or taxes required of or imposed against **Contractor**, and all other of **Contractor's** costs of doing business. CNCA shall be responsible for no expenses incurred by **Contractor** in performing services for CNCA except as provided by this Agreement.

**XXXI. Privacy, Security, and Confidentiality.** If, in the course of carrying out this Agreement, **Contractor** gathers or processes personal (private) information, **Contractor** shall manage the data in accordance with all applicable federal and California state privacy laws including, but not limited to: Family Educational Rights and Privacy Act of 1984 (20 U.S.C. Sec. 1232g) and Children's Online Privacy Protection Act (COPPA), and California Education Code sections 49069 to 49079. Examples of personal information include, but are not limited to name, telephone number, email account, address, date of birth, social security number, and student assessment data.

In addition, the Parties shall demonstrate that they have taken specific steps to ensure that data are kept secure and confidential as evidenced by, at a minimum, the following:

- 1) Every employee, volunteer or other person with access to personal information shall sign a statement that they understand that the information is personal and they will take steps to ensure that unauthorized personnel do not gain access to personal data.
- 2) Personal data, while being transmitted electronically, shall be encrypted.
- 3) Any repository for the data shall be locked and have access restricted to those personnel that have a legitimate need to access the data and have signed a confidentiality agreement.
- 4) Any security breach shall be reported to CNCA in writing within 24 hours of discovery.

**XXXII. Department of Justice (DOJ) Fingerprinting and Tuberculosis (TB) Clearance.** **Contractor** agrees to adhere to the DOJ fingerprint and criminal background investigation and TB requirements of California Education Code sections 45125.1, et seq., and 49406 and provide an affidavit that certifies that all of its employees that work at CNCA campuses and come into contact with students have appropriate DOJ and TB clearances. Clearances must not be obtained at the expense of CNCA and CNCA shall not reimburse for these expenses. The affidavit must list the following:

- 1) Employee name and CNCA location(s) he/she services;
- 2) Date of criminal background check clearance;
- 3) TB expiration date; and
- 4) Name of **Contractor's** DOJ custodian of records.

**Contractor's** affidavit must be submitted with high authority per its Organizational Chart (i.e. Owner, Management Team, C-level executive, etc.). The affidavit must be provided to CNCA prior to the first day of service. Failure to provide this documentation shall be considered a material breach and can be used as grounds to terminate the contract immediately. CNCA may request updated documentation as needed. **Contractor** must take appropriate action to remove any employee whose arrest notification poses a threat to the school population to ensure the safety of CNCA students.

**XXXIII. Independent Contractor Status.** **Contractor** attests that it is engaged in a separately established bona fide business and is in fact an Independent Contractor in accordance with IRS and EDD requirements. **Contractor** understands and agrees that it and all of its employees shall not be considered officers, employees, agents, partners, or joint ventures of CNCA, and are not entitled to benefits of any kind or nature normally provided employees of CNCA and/or to which CNCA's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation.

XXXIV. **Conflict Of Interest.** By signing this Agreement all parties acknowledge and assert that there is no known Conflict of Interest in the execution of this Agreement.

XXXV. **Commencement of Work.** Contractor is not authorized and will not commence any work of this Agreement and CNCA will not assume legal, financial or any other obligation for work performed prior to the issuance of an authorizing purchase orders with reference to this Agreement.

**This Agreement, including attachments, constitutes the entire understanding of the parties and any changes or modifications shall be in writing and signed by both parties.**

Attachments:

- Attachment A - Independent Contractor Agreement Description of Mathnasium Tutoring
- Attachment B - Fingerprint Affidavit
- Attachment C - IRS form W9
- Attachment D - DE542 EDD Report of Independent Contractor
- Attachment E - Contractor Evidence of Insurance
- Attachment F - Copies of all applicable licenses, registrations and certifications

**CONTRACTOR (Corporation X Yes  No ):**

**Contractor / Agency Name:** Mathnasium

**Address:** 11700 W Charleston Blvd #190, Las Vegas, NV 89135

**Contractor's Contact Person:** Laurie Sasposhnik

**Title:** Owner

**Telephone:** 702-835-3634 **e-mail:** Laurie.Saposhnik@Mathnasium.com


**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**CAMINO NUEVO CHARTER ACADEMY**

**By Chief Executive Officer / Designee:**

\_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

 <p>Camino Nuevo Charter Academy</p>	<p style="text-align: center;"><b>Camino Nuevo Charter Academy</b> <b>INDEPENDENT CONTRACTOR AGREEMENT</b> <b>Attachment A</b></p>
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This document is an attachment to and made a part of, the Camino Nuevo Charter Academy (“CNCA”) Independent Contractor Agreement, between CNCA and Mathnasium Tutoring (“**Contractor**”) for the period January 16, 2024 to April 26, 2024, for Camino Nuevo Charter Academy Mathnasium Tutoring.

Indicated below is the specific description of the Mathnasium Tutoring including, but not limited to, essential details of the scope of work, site/locations, milestones and timelines, materials, reports, products, (including details regarding the contact that **Contractor** and its assigns will have with students) to be provided:

**DETAILED DESCRIPTION OF Mathnasium Tutoring TO BE PROVIDED:**

[INSERT DETAILED DESCRIPTION OF SERVICES/PROGRAM TO BE PROVIDED UNDER THIS CONTRACT]





November 6, 2023

**Lindsey Rojas**

Director of Expanded Learning

Camino Nuevo Charter Academy

3435 W. Temple Street, Los Angeles, CA 90026

Dear Lindsey,

We are excited for the opportunity to bring our math expertise to the students of Camino Nuevo Charter! We are confident they will benefit greatly from working with our knowledgeable and enthusiastic instructors again this year. Our proposal includes the following:

- 100 individual students in grades 2-8. (50 students each day, 25 each session)
- A finalized student list for students must be provided by January 9th.
- First Cohort begins on January 29th and ends on April 26th. This accounts for 11 weeks of attended sessions by students.
- Students will attend online Mathnasium Sessions with Mathnasium-trained Instructors.

- During a student's session, they will need access to a computer or ipad that is able to run audio, live-streamed video, and chrome web browser simultaneously without interruption.
- Each student's session will be 60 minutes long working exclusively on their Mathnasium Individualize Learning Plan.
- Each student's Learning Plan will be provided by Mathnasium.
- Hours of instruction will be Monday & Wednesday 3:30-4:30 and 4:45-5:45 pm and Tuesday & Friday 3:30-4:30 and 4:45-5:45 pm.
- Weeks of non-attendance are March 25-29 and April 15-19.
- January 16th, 17th, 22nd, and 23rd, representatives of Mathnasium will come onsite to the Camino Nuevo campus to administer a Mathnasium Diagnostic Assessment to each of the students participating in the program. Each individual assessment will take approximately 1 hour per student. In total, the assessment process will take approximately 2.5 hours to complete. Teachers, parents and guardians are welcome to attend this session and ask the Mathnasium representatives questions after the assessment process.
- We will communicate students' initial assessment results to families between 11am and 7:30pm the following two weeks.
- The week of March 11th-15th Progress Checks will be issued to students
  - Students' learning plans will be updated to reflect their progress and needed changes to their programs to maximize reclamation of learning loss.

- We will communicate students' progress check results to families between 11am and 7:30pm the following weeks.
- The final week of each cohort, Mathnasium Moderators will be assessing the students' total progress.
- The Director of Expanded Learning will be provided with a detailed progress sheet covering each student's total progress for review.
- Mathnasium's local program manager will have check-ins with the Expanded Learning Program Coordinator.
  - First check-in will be the first day after instruction
  - Second check-in will be after the first week of instruction
  - Third check-in will be at the end of the fifth week of instruction
  - Further meetings can be requested and scheduled.
- Lifetime Enrollment for participating students is \$100 per student.
  - This represents a 50% discount.
  - Enrollment fee covers all learning program materials, digital binders, progress reports, assessments, and reassessments.
  - Enrollment fee covers enrollment and transfer to a Mathnasium center after completion of the Camino Nuevo cohort should families wish to continue attendance.
- Enrollment is \$10,000 for a cohort of 100 students.
- The Mathnasium tuition for this program is \$1210 per student.
  - Tuition includes online software used to administer the program, learning plans, and Instructor time.
- Tuition is \$121,000 for a cohort of 100 students:

- Payment due January 14, 2024
- Payment is due prior to Mathnasium rendering services.

We look forward to working with the Camino Nuevo staff and families to assist your students on their journeys to math excellence!

Sincerely,

Laurie Sasposhnik

Owner Mathnasium of Beverly Hills, Calabasas, Encino, Hancock Park, Marina Del Rey, Mar Vista, Santa Monica & Woodland Hills

Email: [Laurie.Saposhnik@Mathnasium.com](mailto:Laurie.Saposhnik@Mathnasium.com)

Phone: 702-835-3634



By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947



The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.**

You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.**

You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



**Additional Named Insureds****Other Named Insureds**

Mathnasium of Aliante	Doing Business As
Mathnasium of Beverly Hills	Doing Business As
Mathnasium of Centennial Hills	Doing Business As
Mathnasium of Encino	Doing Business As
Mathnasium of Hancock Park	Doing Business As
Mathnasium of Mar Vista	Doing Business As
Mathnasium of Marina Del Rey	Doing Business As
Mathnasium of North Las Vegas	Doing Business As
Mathnasium of Red Rock	Doing Business As
Mathnasium of Rhodes Ranch	Doing Business As
Mathnasium of Santa Monica	Doing Business As
Mathnasium of Southern Highland	Doing Business As
Mathnasium of Summerlin	Doing Business As
Mathnasium of Woodland Hills	Doing Business As

AGENCY CUSTOMER ID: 00013509

LOC #: \_\_\_\_\_



## ADDITIONAL REMARKS SCHEDULE

Page \_\_\_\_\_ of \_\_\_\_\_

AGENCY Slater & Associates Insurance, Inc.		NAMED INSURED DanAlex, Inc	
POLICY NUMBER		EFFECTIVE DATE:	
CARRIER	NAIC CODE		

**ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**

**FORM NUMBER:** 25      **FORM TITLE:** Certificate of Liability Insurance

- Loc #00008 Hancock Park: 5001 Wilshire Blvd #111A & #111B, (HANCOCK), Los Angeles, CA, 90036
- Loc #00009 Marina Del Rey: 13400 West Washington Blvd, Suite 110, (MARINADELREY), Los Angeles, CA, 90292
- Loc #00010 Beverly Hills: 8950 W. Olympic Blvd #106, (BEVERLY HILLS), Beverly Hills, CA, 90211
- Loc #00011 Summerlin: 11700 w charleston blvd ste B-190, (SUMMERLIN), Las Vegas, NV, 89135
- Loc #00013 Encino: 17487 Ventura Blvd, (ENCINO), Encino, CA, 91316
- Loc #00014 Woodland Hills: 21744 Ventura Blvd,, (WOODLAND HILLS), Woodland Hills, CA, 91364
- Loc #00015 Beverly Hills Office: 8950 W. Olympic Blvd #113, (BEVERLY HILLS Office), Beverly Hills, CA, 90211
- Loc #00016 North Las Vegas: 680 E Deer Springs Way. #100, (NORTH LAS VEGAS), North Las Vegas, NV, 89086
- Loc #00017 Aliante: 6536 N Decatur Blvd. #105, (ALIANTE), Las Vegas, NV, 89131

**CERTIFICATE OF LIABILITY INSURANCE**

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> AMS INSURANCE & INVESTMENTS/PHS 53601266 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251	<b>CONTACT NAME:</b> PHONE (866) 467-8730 (A/C, No, Ext):		<b>FAX (A/C, No):</b>
	<b>E-MAIL ADDRESS:</b>		
<b>INSURED</b> Danalex, Inc 85 PRISTINE GLEN ST LAS VEGAS NV 89135-7891		<b>INSURER A :</b> Hartford Fire and Its P&C Affiliates <b>INSURER B :</b> <b>INSURER C :</b> <b>INSURER D :</b> <b>INSURER E :</b> <b>INSURER F :</b>	<b>NAIC#</b> 00914

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y YYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	
	<b>UMBRELLA LIAB EXCESS LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE AGGREGATE	
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	X	53 WEC AG4R0P	05/30/2023	05/30/2024	X PER STATUTE OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE -EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Those usual to the Insured's Operations. Waiver of Subrogation applies in favor of CNCA/PENDG, per Waiver of our Right to Recover from Others Endorsement WC000313, attached to this policy.

**CERTIFICATE HOLDER**

CNCA/PENDG  
3435 W TEMPLE ST  
LOS ANGELES CA 90026-4524

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Susan L. Castaneda*

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# Coversheet

## Revisions to Fiscal Policies

**Section:** IX. Policies  
**Item:** A. Revisions to Fiscal Policies  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** CNCA Fiscal Policies. Revision\_2023 Update 12.12.23 Draft Final.pdf  
Fiscal Policies. Revision\_2023 Summary Page of Changes 12.12.23.pdf

# Fiscal Policies & Procedures



**Camino  
Nuevo  
Charter  
Academy**

Approved by the Board of Directors, ~~November 9, 2021~~ December 12<sup>th</sup>, 2023

# CNCA Fiscal Policies & Procedures

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## CNCA FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, [November 09, 2021](#)[Revised December 12<sup>th</sup>, 2023](#)

### Introduction

The Governing Board of Camino Nuevo Charter Academy (CNCA) has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of CNCA to support its mission and to ensure that the funds are budgeted, accounted for, expended and maintained appropriately.

### Accounting Procedures

This section covers basic accounting procedures for the organization. The accounting procedures used by the organization shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.

#### Basis of Accounting

**Policy:** The organization uses the accrual-basis of accounting at year-end, meaning that revenues are recorded when earned, and expenses are recorded when a liability is incurred regardless of when the receipt or payment of cash takes place.

**Procedures:**

- Throughout the fiscal year, revenue is recorded in the month in which it is received and expenses are recorded in the month in which they occur.
- At the close of the fiscal year, all revenue earned in the fiscal year, but not received is accrued. All expenses that have been incurred but not paid are also accrued. This ensures that that the year-end financial statements reflect all revenue earned and all expenses incurred during the fiscal year.
- Year-end books, inclusive of adjusting journal entries, are closed by December 15, the date by which the audit report must be submitted to the state controller and respective reporting agencies.

#### Bank Reconciliations

**Policy:** Bank reconciliation and approval will occur on a monthly basis.

**Procedures:**

- The ExED\* Accounting Associate or Senior Accounting Associate (AA/SAA) assigned to the organization will print the bank statements directly from the online banking system. If online banking is unavailable, the organization will make copies of the original statement available to ExED.
- The ExED AA/SAA will prepare the bank reconciliation [using ExED's bank reconciliation workbook.](#)
- The Accounting Manager or Vice President, School Finance assigned to the organization will review and approve the bank reconciliation by [initialing and dating the report, completing the approval tab of the bank reconciliation workbook.](#)

*\*ExED or current back office provider in the event of a change in service*

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### Record Keeping

**Policy:** Financial records will be retained for a minimum of seven years or as outlined in the 990 policy.

**Procedures:**

- ExED will retain financial records, including transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll record, and any other necessary fiscal documentation at its site until the prior year audit has been completed.
- ExED will deliver financial records to the organization for storage for the remaining years of the seven year retention period.
- At the discretion of the Governing Board or Chief Executive Officer, certain documentation may be maintained for a longer period of time.
- Financial records will be shredded at the end of their retention period.
- Backup copies of electronic and/or paper documentation should be stored in a secure location.

### Internal Controls

The organization employs several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded.

All documentation related to financial matters will be completed by computer, typewriter, or ink. Completion by pencil is not permitted.

### Lines of Authority

#### Governing Board

- Approves the fiscal policies and procedures and delegates administration of the policies and procedures to the Chief Executive Officer.
- Ensures that the fiscal policies and procedures are current, meaning that they have been reviewed and updated annually.
- Approves the opening and closing of bank accounts and the list of authorized signers and the organization address on record.
- Approves all third-party loans.
- Approves the opening of business credit cards.
- Reviews and approves the annual budget.
- Reviews annual and monthly financial statements, including the ~~the~~ ExED-prepared financial dashboard and budget-to-actual variance analysis.
- Reviews the Chief Executive Officer's performance annually and establishes compensation.
- Reviews and approves all contracts over \$100,000.
- Commissions the annual financial audit by an independent ~~third party~~[third-party](#) auditor approved by the State of California.
- Approves the annual financial audit by December 15.

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- Appoints someone else to perform the duties of the Chief Executive Officer in the case of absence.

### Chief Executive Officer

- Is responsible for all operations and activities related to financial management.
- Develops the Home Support Office and Consolidated organization annual budget with ExED.
- Approves Site Budgets developed by Site Principals and ExED.
- Reviews and approves all contracts under \$100,000.

### Chief Executive Officer and/or Designee

- Reviews and approves all expenditures.
- Develops annual site budget with ExED.
- Oversees the adherence to all internal controls.
- Appoints someone else to perform his/her duties in case of absence.

## Segregation of Duties

**Policy:** The organization's financial duties shall be distributed among multiple people to help ensure protection from fraud and error. The distribution of duties aims for maximum protection of the organization's assets while also considering efficiency of operations.

### Procedures:

- Procedures for each section of this document will identify the position responsible for carrying out each function so that no single person or entity has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
- All administrative employees are required to take annual vacations of at least five (5) consecutive days. During the mandatory vacation, responsibilities shall shift to another employee who has been cross-trained in those responsibilities.

## Financial Planning & Reporting

### Budgeting Process

**Policy:** In consultation with the Chief Executive Officer, Treasurer, and the ~~VP of Finance and Business Services~~[Fiscal Designee](#), ExED will prepare the annual budget for approval by the Governing Board. The budget is to be approved by the Governing Board prior to the start of each fiscal year.

### Procedures:

- The Chief Executive Officer will work together with the ~~VP of Finance and Business Services~~[Fiscal Designee](#), Department of Human Resources, and Site Principals to ensure that

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the annual budget is an accurate reflection of programmatic and infrastructure goals for the coming year.

- ExED will ensure that the budget is developed using the organization's standard revenue recognition and cost allocation procedures.
- ExED, in consultation with the Chief Executive Officer and ~~VP of Finance and Business Services~~ Fiscal Designee, will set a target net income goal to meet strategic goals and/or comply with existing loan covenants.
- ExED or the ~~VP of Finance and Business Services~~ Fiscal Designee will present a draft budget to the Board prior to the end of the fiscal year.
- The Governing Board will review and approve the budget no later than its last meeting prior to the start of the fiscal year.
- ExED will prepare financial statements displaying budget vs. actual results for presentation by ExED or the ~~VP of Finance and Business Services~~ Fiscal Designee to the Governing Board at each board meeting.

## Internal Financial Reports

**Policy:** The organization reviews regular financial reports on a monthly basis.

### Procedures:

- ExED is responsible for producing the following year-to-date reports within 45 days of the end of each month (in August through June): Income Statement including budget to actual variances, Balance Sheet, Financial Analysis, and Cash Flow Projection.
- ExED will distribute check register each month to the Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, and Site Principals.
- The Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, Site Principals, and Board Treasurer will review financial reports each month.
- The ~~VP of Finance and Business Services~~ Fiscal Designee and/or the Treasurer will present the financial reports to the Governing Board at each meeting.

## Audit

**Policy:** The Governing Board will contract annually with a qualified independent certified public accounting firm to conduct an audit of the organization's financial statements in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and, if applicable, the *U.S Office of Management and Budget's Circular A-133*. The selected audit firm must be familiar with these standards, related State of California and Charter School regulations, and the *Standards and Procedures for Audits of California K-12 Local Education Agencies Audit Guide* (which can be found at <http://eaap.ca.gov/audit-guide/current-audit-guide-booklet/>), in order to properly conduct the audit engagement.

After six consecutive fiscal years, the organization will contract with a new audit firm or require a change/rotation in audit partners in the seventh year, unless a waiver is obtained from the Educational Audit Appeals Panel. (Education Code 41020).

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## CNCA FISCAL POLICIES AND PROCEDURES

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### Procedures:

- The Governing Board will appoint an Audit Committee of one or more persons by January 1 of each year.
- The Audit Committee may include persons who are not members of the board, but may not include any members of the staff of the corporation, including the president or CEO or the treasurer or ~~VP of Finance and Business Services~~ Fiscal Designee. In addition, any person with expenditure authorization or recording responsibilities within the organization may not serve on the committee.
- The Audit Committee will be responsible for contracting with an audit firm by March 1 of each year, unless the existing contract is a multi-year contract.
- The Audit Committee will be responsible for reviewing the results of the annual audit and developing a corrective action plan to address all relevant weaknesses noted by the auditor.
- The Governing Board will review and approve the audit no later than December 15.
- The audit firm will be responsible for submitting the audit to all reporting agencies no later than December 15.

## Tax Compliance

### Exempt Organization Returns

**Policy:** The audit firm contracted by the Governing Board to conduct the annual financial audit will prepare the annual Federal Form 990 and the California Form 199. The tax forms are to be filed no later than May 15 of each year.

### Procedures:

- ExED will work with the tax preparer to complete the organization's tax returns.
- The Chief Executive Officer will review the tax returns before submitting to the Governing Board for final approval prior to May 15.
- The Form 990 will be available to the public via GuideStar, an information service specializing in reporting on U.S. nonprofit companies.

### Quarterly/Annual Payroll Reports

**Policy:** ExED will prepare the state and federal quarterly and annual payroll tax forms and will submit the forms to the respective agencies within established deadlines.

### Procedures:

- ExED will prepare employee W2s by January 31 each year.
- ExED will file quarterly payroll tax reports (941 and DE9) by the filing deadline.

## Revenue & Accounts Receivable

### Cash Receipts

**Policy:** Cash receipts (including check or cash payments received via mail or in person and

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deposits received via Electronic Fund Transfer) shall be recorded completely and accurately to prevent the misappropriation of assets.

### Procedures:

- For each fundraising or other event in which cash or checks will be collected, the Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), or Site Principals will designate a staff member to be responsible for managing the process to collect and hold all cash and checks related to the event.
- The designee will record each transaction in a receipt book or document each item sold at the time the transaction is made in a log or similar.
- The designee shall give the cash, checks, deposit summary, and any related supporting documentation to the Office Manager immediately.
- The Office Manager and the designee will recount and reconcile the amount received with the supplied supporting documentation and each will sign for approval.
- Office Manager will save copy of pdf deposit packet including deposit slip to the myExED portal secure file sharing application *box*.
- The office manager will immediately put the funds in the secure Drop Safe used for Armored services weekly pick-up.
- ExED will reconcile the deposit packet to the deposit slip and the bank statement as part of the monthly close process.
- Cash/checks dropped off in the classroom will be held by the teacher. Each morning, the teacher will collect all forms, payments, etc. that have been brought in by students that day and place them in a large envelope. Before the end of the work day, the teacher will bring the envelope from his/her classroom to the office where the cash/checks will be counted by the teacher and the office manager.
- Mail (including anything official such as governmental notices, invoices and checks) received at the school must be opened by office staff members and stamped with a “received” stamp. If possible, the person opening the mail should not also be responsible for making bank deposits.
- When utilizing merchant or online web contribution services, appropriate segregation of duties shall be in place to ensure that no single person is able to perform incompatible functions (custody, recording, approving).

## Deposits

**Policy:** The Home Support Office Manager or designee is responsible for making bank deposits. ~~deposits.~~ [Deposits will be made per assigned schedule set-up by the Chief Executive Officer, Fiscal Designee, or Site Principals.](#)

### Procedures:

- The Office Manager will restrictively endorse each check received (e.g. For Deposit Only Camino Nuevo Charter Academy).
- The Office Manager will prepare a deposit packet itemizing the amount, source, and purpose of each check or cash payment received. The Chief Executive Officer, [VP of Finance](#)

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[and Business Services Fiscal Designee](#), or Site Principals will review and approve the deposit packet.

- The Office Manager will provide the deposit packet to the Home Support Office.
- The Home Support Office Manager or designee will make the deposit via the Wells Fargo remote Desktop Deposit System and attach the deposit receipt to a copy of the deposit packet that includes scanned pdf images of the checks deposited.
- Office Manager will save copy of pdf deposit packet including deposit slip to the myExED portal secure file sharing application *box*.
- ExED will reconcile the deposit packet to the deposit slip and the bank statement as part of the monthly close process.

## Expense & Accounts Payable

### Payroll

**Policy:** Employees are paid on a semi-monthly basis. Under the supervision of the Chief Executive Officer, VP of Human Resources, and Site Principals, ExED will be responsible for processing payroll through a third-party provider.

### Time Sheet Preparation & Approval

**Policy:** All non-exempt employees are required to record time worked, holidays, and leave taken for payroll, benefits tracking, and cost allocation purposes.

#### Procedures:

- Non-exempt employees will be responsible for completing a timesheet, recording hours worked and vacation, sick or holiday time if applicable.
- Each non-exempt employee will approve his/her timesheet via his/her signature or submission through the payroll system.
- Each supervisor will review and approve his/her employees' timesheets by signing each timesheet or approving each timesheet in the payroll system.
- Supervisors will return, either physically or via the payroll system, incomplete timesheets to the employee for revision.
- If an employee is unexpectedly absent and therefore prevented from working on the last day of the pay period or turning in his/her timesheet, the employee is responsible for notifying the signatory supervisor or for making other arrangements to submit the timesheet. The employee must still complete and submit the timesheet upon return.
- Salaried employees are responsible for requesting leave, and supervisors are responsible for tracking leave taken by salaried employees.

### Time and Effort Reporting

**Policy:** Federal Uniform Guidance, 2 CFR 200, requires that employees funded through federal funds document the time they spend on activities. Employees funded through federal grants fall into one of these categories:

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- a) Employees funded through only one federal source or a single cost objective.
- b) Employees funded through more than one source, one of which is federal.

At Camino Nuevo Charter Academy federally-funded employees *may* be funded from any of the following programs:

1. Title I (3010)
2. Title II (4035)
3. Title III (4201 and 4203)
4. Title IV (4127)
5. Special Education (3310)

### Procedures:

#### **Employees Funded Through Only One Federal Source**

CNCA employees who are funded through only one federal source must account for their time twice annually using the Semi-Annual Certification Form. The Semi-Annual Certification must be completed at the end of October and the end of March. The following information will be included on the form:

1. Employee Name
2. Position Title
3. School
4. Reporting Period
5. Program(s)/Resources(s)
6. Supervisor's Signature

#### **Employees Funded Through More Than One Source, One of Which is Federal Personnel Activity Report (PAR)**

The PAR form will be prepared monthly and coincide with the CNCA payroll schedule. The employee must confirm the percentage of hours worked while performing different activities funded through federal funding. These activities should be outlined in the employee's duty statement. The PAR form will account for an after-the-fact distribution of the actual activity for which each employee is compensated. The following information will be included on the form:

1. Employee Name
2. Position Title
3. School
4. Reporting Period
5. Program(s)/Resources(s)
6. Employee Signature

#### **Other Requirements/Information Regarding Time and Effort Reporting Duty Statement**

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Each federally funded employee must also complete a duty statement. A duty statement is similar to a job description, but provides additional details about the specific activities and work the employee performs. If the employee's duties remain consistent throughout the school year, then only one duty statement needs to be submitted. This duty statement will be submitted with the first Time and Effort document (Semi-annual Certification or PAR form.) If an employee's duties change during the course of the school year, then a new duty statement will need to be submitted along with the employee's Time and Effort documentation form.

### Submission Requirements

All forms must be submitted within two weeks of the end of the recording period to the Principal or ~~VP of Finance and Business Services~~ Fiscal Designee who oversees the federal funding source from which the employee is funded.

### Training

Training in regards to Time and Effort documentation will take place each year by November for all employees who have not been previously trained in the documentation procedures. New employees hired after the fall training date(s) and/or whose salaries are later designated to be paid with federal funds will be trained in Time and Effort documentation prior to the next Time and Effort documentation period.

### Personnel Changes

Any employee whose salary is charged to a federal funding source will be notified by the Principal or ~~VP of Finance and Business Services~~ Fiscal Designee overseeing the federal monies. Notification will be in a timely manner and prior to the completion and collection of the documentation/reports.

### Record Retention

Time and effort records will be kept on file for a minimum period of three (3) years by the VP of Human Resources or ~~VP of Finance and Business Services~~ Fiscal Designee of those federal funds.

## Payroll Additions, Deletions, and Changes

**Policy:** The Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, VP of Human Resources, and Site Principals are authorized to approve all payroll changes within the scope of his/her budget authority.

### Procedures:

- The VP of Human Resources or designee will submit, either physically or electronically via payroll system, new hire or employee change paperwork to ExED prior to the payroll deadline for the first pay period in which the change or addition is to go into effect.

## Payroll Preparation & Approval

**Policy:** ExED will prepare payroll in accordance with the organization's payroll calendar.

### Procedures:

- Five days prior to each check date, the Office Manager will review electronic time cards within the payroll system to ensure they are complete and approved for that pay period. Time Recorded will include:

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- An accounting of any vacation, sick, or personal hours to be recorded for each salaried employee.
- The number of hours each hourly employee worked during the pay period as well as an account of any vacation, sick, or personal hours to be recorded for each hourly employee.
- The ExED Accounting Analyst, Associate, or Senior Associate assigned to the organization will prepare payroll based upon notification from the VP of Human Resources or designee that payroll for that pay period is approved. Once processed, the payroll processor ExED Accounting Manager (AM), Senior Accounting Associate (SAA), or Vice President (VP), School Finance will review the Payroll Journal Report for accuracy and completeness and will review the Employee Change Report to verify appropriateness of all changes.
- ExED will obtain approval from the Chief Executive Officer, VP of Human Resources, or Site Principals before submitting payroll.
- The ExED Accounting Manager or Vice President, School Finance will submit payroll to the 3<sup>rd</sup> party payroll provider for check and direct deposit processing.
- The 3<sup>rd</sup> party payroll provider will deliver the payroll package to the organization address on file one day prior to the check date.
- The Chief Executive Officer, VP of Human Resources, or Site Principals or designee will be responsible for opening the payroll package, reviewing reports for accuracy, and notifying ExED of any missing checks.
- The Chief Executive Officer, VP of Human Resources, Site Principals, or designee will distribute pay stubs to employees on the check date (if [applicable](#)<sup>[eO1]</sup>).

### Pay Upon Termination

**Policy:** Employees who are discharged shall be paid all wages due at the time of termination. (Labor Code § 201) Employees who quit without giving prior notice shall be paid wages within 72 hours (inclusive of weekends and holidays). If the employee gives at least 72 hours' notice, the wages must be paid on the last day worked. (Labor Code § 202)

#### Procedures:

- The VP of Human Resources or designee will inform ExED of any voluntary or involuntary termination immediately and will provide an accounting of the hours/days worked since the last payroll and any accrued Paid Time Off (PTO) to be paid.
- ExED will calculate the final check based on the hours/days worked and the employee's pay rate.
- ExED will prepare the final check and provide to the school in accordance with the timelines required by law. The organization is responsible for creating and obtaining the employee's signature on the final check acknowledgement.
- An employee who quits without 72 hours' notice may request that his or her final wage payment be mailed to a designated address. The date of mailing will be considered the date of payment. (Labor Code § 202)
- The final check may not be provided via direct deposit.

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- The organization must provide ExED with a list of non-returning staff two weeks prior to the last day of instruction to ensure that final checks are distributed in accordance with labor law.

**Purchases & Procurement**

**Policy:** All purchases must be authorized by the Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), [Director of Expanded Learning \[NC2\]](#), or Site Principals. Any expenditure in excess of \$30,000 for the purchase of a single item should have bids from three (3) suppliers if possible. Any food contract that exceeds \$150,000 (the small purchase threshold set by the US Department of Agriculture) shall follow a competitive bid process.

Goods or services purchased with federal funds must follow federal procurement guidelines as outlined in Education Department General Administration Regulations (EDGAR), Part 80—Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Sub-part C (Post Award Requirements), Section 80.36 (Procurement) located at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.

The Governing Board must approve any contract over \$100,000.

Meeting food purchasing guidelines are to be followed.

**Procedures:**

- All purchases over \$500 require a purchase requisition.
- The Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), [Director of Expanded Learning](#), or Site Principals will approve the purchase requisition after determining:
  - If the expenditure is budgeted.
  - If funds are available for the expenditure.
  - If the expenditure is allowable under the appropriate revenue source.
  - If the expenditure is appropriate and consistent with the vision, approved charter, school policies and procedures and any related laws or applicable regulations.
  - If the price is competitive and prudent and proper bidding procedures have been followed.

**Meeting Food**

- Sign-In Sheets are required to be submitted with purchase documentation when food is purchased or provided to staff or stakeholders

[AA3]

<b>Parent Meetings</b> Coffee with the Principal (Cafecitos) Workshops	Allowable	Light snacks
<b>Staff Professional Development</b>	Allowable	Tips should not be more than 5%

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Up to \$20 per employee breakfast* Up to \$30 per employee lunch*  *Including tax and tips/fees		Do not tip if delivery fee is included Receipt must show the tip included Preorder food from a vendor
<b>Celebrations</b> Teacher Appreciation Holiday Celebration Mother’s Day/Father’s Day Sport’s Banquets (treat as a fundraiser)	Not Allowable	Ok: Donations and potluck Purchases for celebrations are considered gifts of public funds and therefore not allowed.
Food Delivery Service Door Dash Grub Hub Postmates Uber Eats Etc.	Allowable	When necessary to use these services costs must not exceed \$30 per meal, per employee inclusive of taxes and fees.[AA4]

- Food costs outside of the set totals above may be submitted for consideration. Approval of such costs is at the discretion of the Chief Executive Officer, approval is solely on the basis of the CEO’s evaluation of the proposal and shall not set a precedent for future approval.

**Contracts**

- The Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), or Site Principals will consider in-house capabilities to accomplish services before contracting for them.
- The Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), or Site Principals will keep and maintain a contract file evidencing the competitive bids obtained (if any were required) and the justification of need for any contract over \$30,000.
- The Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), or Site Principals will confirm that the contractor is not listed in the US government’s Suspended or Disbarred list via a search of the System for Award Management ([www.sam.gov](http://www.sam.gov)). The Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), or Site Principals will keep a record of all searches.
- The Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), or Site Principals will ensure that a written contract clearly defining work to be performed is on file for all contract service providers (i.e. consultants, independent contractors, subcontractors).
- Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and workers’ compensation insurance currently in effect. The Chief Executive Officer or designee may also require that contract service providers list the school as an additional insured.
- The Chief Executive Officer will approve proposed contracts and modifications in writing.

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- Contract service providers will be paid in accordance with approved contracts as work is performed.
- The Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, VP of Human Resources, or Site Principals will be responsible for ensuring the terms of the contracts are fulfilled.
- Potential conflicts of interest will be disclosed upfront, and the Chief Executive Officer and/or Member(s) of the Governing Board with the conflict will excuse themselves from discussions and from voting on the contract.

### Credit Cards

**Policy:** Organization credit card accounts shall only be established with the formal approval of the Governing Board and may only be used for organization-related expenditures.

#### Procedures:

- Purchase requisition and other documentation requirements apply to credit card purchases above \$500.
- Tipping shall be applied to transportation and meal costs only.
- The bank and/or consumer credit card (Amazon, Home Depot, Staples, etc.) will be kept under the supervision of the card holder.
- An itemized receipt should be turned in for all purchases.
- If receipts are not available, missing or contain an inappropriate expense, the individual making the charge will be held responsible for payment.
- In the case of a missing receipt, a missing receipt form shall be submitted and approved by the Chief Executive Officer. Should the Chief Executive Officer be required to complete a “missing receipt” form, authorization must be granted by a member of the Governing Board.
- Credit cards will bear the names of both the organization and the cardholder as authorized by the Governing Board.
- No personal charges are permitted.
- All reward points or discounts are property of the school. Use of such points or discounts is at the discretion of the Chief Executive Officer and should be used for the benefit of the organization.
- Upon termination, the employee shall immediately return the credit card and all receipts to the VP of Resources.

### Debit Cards

**Policy:** Organization debit cards are not permitted.

#### Procedures:

If a debit card is automatically issued by the bank, the Chief Executive Officer or designee will:

- Contact the bank to deactivate debit card service from the account.
- Destroy the physical debit card.

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### Gift Cards

**Policy:** Gift cards purchased with Non-Government grant funds awarded to Camino Nuevo Charter Academy (CNCA) need to follow the CNCA purchasing policies as well as Internal Revenue Service (“IRS”) guidelines. Gift cards are treated as cash gifts and we may not make a gift of public CNCA funds. The award of gift cards (i.e.: Visa, In-n-Out, iTunes, etc.) or cash prizes using CNCA funds to employees, students, and community members for any purpose is expressly prohibited. This policy is designed to lay out circumstances and protocols for when gift card purchases may be allowable.

In rare circumstances, Non-Government grant awards may stipulate the use of gift cards to meet grant requirements. Gift cards are treated as cash and should not be purchased without express permission from the Chief Executive Officer or the [VP of Finance and Business Services](#) [Fiscal Designee](#) and for a specific project (such as to fulfill the requirements of a grant agreement or specific project). For gift card purchased with Non-Government Grant funds, the grant proposal and/or grant agreement must specify a) why gift cards are being purchased; b) how the gift cards will be used; and c) how they will be distributed. Purchases not complying with grant and organization requirements may result in loss of funding.

- Gift cards may only be purchased when fulfilling a grant requirement.
- Gift cards must be distributed within the same fiscal year of purchase.
- Any gift cards not distributed at the end of the school year need to be immediately turned into the [VP of Finance and Business Services](#) [Fiscal Designee](#) or the Home Support Office for safekeeping or redistribution.
- Gift cards cannot be used to make purchases outside the normal purchasing procedures for the CNCA. Using gift cards to purchase supplies or other items bypasses the normal approval process and controls. This also results in possible unauthorized sales tax as well as unused balances which are difficult to document for audit purposes.

This procedure applies to all CNCA employees, representatives, and students.

### Procedures:

(Gift Card Purchase Form) The Gift Card Purchase Form, when completed, is an executed Authorization for the Purchase of Gift Cards and is required for gift card transactions.

Information to be completed includes the following:

1. Funds to be used to purchase gift cards (including grant name)
2. Intended Use of gift cards/
3. Vendor Name
4. Aggregate Amount of gift cards
5. Description (number/face amount to be purchased)
6. Distribution plan, including month/year to be distributed
7. Purchaser’s name and signature
8. Date
9. Appropriate authorized name and signature

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A copy of the approved grant proposal/funding award must be submitted with the gift card purchase form.

The individual distributing the gift cards/ must document each time a gift card/ is disbursed for the following: date of distribution; recipient's name; recipient's status (student, employee, non-employee)\*; gift card number.

\*If it is determined in any calendar year a non-employee has received an amount of \$600.00 or more, the issuing department will be responsible for obtaining an IRS Form W-9 from the recipient.

### Violations of this Procedure:

Violations of this procedure or failure to timely cooperate in compliance by any individuals who purchase or distribute gift cards/certificates on behalf of CNCA may result in forfeiture of funding.

## Independent Contractors

**Policy:** The organization will comply with all applicable federal and state laws relative to the use of independent contractors.

### Procedures:

- The Chief Executive Officer has the authority to establish a contract with an independent contractor and is responsible for verifying that the person is appropriately classified as an independent contractor and not as an employee and for obtaining a Form W-9.
- School employees may not serve as independent contractors.
- Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and workers' compensation insurance currently in effect. The Chief Executive Officer may also require that contract service providers list the school as an additional insured.
- All services performed by independent contractors will be processed as accounts payable.
- At the close of the calendar year, ExED will issue a Form 1099 to all independent contractors in accordance with IRS regulations.

## Invoice Approval & Processing

**Policy:** The Chief Executive Officer, [VP of Finance and Business Services](#)[Fiscal Designee](#), or Site Principals must approve all invoices. The following procedures will be performed either manually or electronically.

### Procedures:

- When receiving tangible goods from a vendor, the Office Manager will trace the merchandise to the packing list and note any items that were not in the shipment.
- For invoices that are received manually (e.g., via email or mail)
  - The Office Manager will open and review invoices and bills and will notify the Chief Executive Officer, [VP of Finance and Business](#)

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### Nvoicepay/Corpays (outsourced payment provider)

- Once an invoice is approved by the Chief Executive Officer, [VP of Finance and Business Services](#) [Fiscal Designee](#), or Site Principals for payment, the ExED Accounting Analyst will submit the invoice to Nvoicepay for payment. The ExED AM or VP will review the payments submitted to Nvoicepay and will approve or reject each vendor payment.
- After ExED AM or VP has approved a vendor payment, Nvoicepay will electronically withdraw funds from the organization's bank account and transfer the funds to a Nvoicepay trust account. Each vendor payment will be a separate bank withdrawal and a separate line on the bank statement. Nvoicepay will then issue payments to the organization's vendor. The payments are disbursed from Nvoicepay's trust account via one of three payment methods: Check, ACH, or payment card. The payments will include a Reference ID that ExED will record as the transaction number in ExED's accounting system. The Reference ID will not be in sequence as it is based on Nvoicepay's numbering system.
- Nvoicepay will save an electronic check copy for any paper checks issued and Nvoicepay will save vendor remittances for any ACH or payment card payments issued.
- Nvoicepay will stale date payments after 60 days. When this situation happens, Nvoicepay will void the payment and credit the funds back to the organization's bank account. ExED may also direct Nvoicepay to reissue a payment prior to the 60-day deadline. In this case, Nvoicepay will void the original payment and issue a new payment. The new payment will be recorded as a payment modification and will be linked to the original payment in Nvoicepay. The new payment will have a new Reference ID for tracking purposes, however, the new Reference ID will not be updated in ExED's accounting system where the original Reference ID is recorded as the new transaction is only impacting Nvoicepay's account.

### Petty Cash

**Policy:** ~~The Office Manager will keep a petty cash box not to exceed \$250. Petty cash will be kept in a lockbox that is stored in a secure location. Access to the cash box should be limited to authorized personnel. Petty cash shall only be used for reasonable and allowable school purposes (not advances, personal uses, reimbursements, etc.). No Petty cash will be kept on site.~~

#### ~~Procedures:~~

- ~~• The Office Manager will manage the petty cash fund.~~
- ~~• The Office Manager will maintain a log of all disbursements made from the petty cash fund and will use a petty cash slip for all disbursements. The petty cash slip must be signed by the Office Manager and the petty cash recipient.~~
- ~~• Within 48 hours of the petty cash withdrawal, the petty cash recipient will submit an original receipt to the Office Manager who will attach the receipt to the petty cash slip and store in the petty cash box.~~
- ~~• At all times the petty cash box must contain petty cash slips and cash totaling \$250.~~
- ~~• When the petty cash balance is low the Office Manager will prepare a petty cash reimbursement form, totaling all the petty cash disbursements and attaching the original petty cash slips and receipts to the form. The Chief Executive Officer, VP of Finance and~~

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~~Business Services, or Site Principals will review and approve the petty cash reimbursement form and supporting documentation.~~

- ~~• The Office Manager will forward the petty cash reimbursement form and copies of supporting documentation to ExED.~~
- ~~• The ExED Accounting Analyst will record the petty cash disbursements in the general ledger and issue a check made payable to the Chief Executive Officer, VP of Finance and Business Services, or Site Principals in the amount of the total petty cash disbursement.~~
- ~~• It is the Chief Executive Officer, VP of Finance and Business Services, or Site Principals responsibility to cash the check and to keep track of funds in the box. Reconciliation must occur when funds are replenished, and/or at a minimum, annually.~~
- ~~• ExED or the VP of Finance and Business Services will conduct surprise counts of the petty cash fund.~~
- ~~• Loans will not be made from the petty cash fund.~~

### Employee and Volunteer Expense Reimbursements

**Policy:** The organization will reimburse pre-authorized school-related expenses that are accompanied by an original receipt or other appropriate documentation. Only the Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, or Site Principals may incur school-related expenses without pre-approval.

#### Procedures:

- An employee or school volunteer seeking to make a school-related purchase must obtain pre-approval from the Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, or Site Principals.
- Employees will submit signed expense reports monthly, as necessary, to the Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, or Site Principals for approval. Original receipts or other appropriate documentation (e.g. e-mail receipt) must be attached to the expense report.
- Chief Executive Officer expense reports must be approved by a member of the board.
- The Office Manager will submit the approved expense report and copies of the supporting documentation to ExED.
- ExED will issue a reimbursement check within five business days of receipt of appropriate and complete documentation.
- Employees will submit expense reports within 60-days and/or within the fiscal year in which the expenses were incurred.
- The organization reserves the right to refuse reimbursement for any inappropriate expenses made.
- The Chief Executive Officer will determine which administrative staff is eligible for monthly tech reimbursement not to exceed \$35 per calendar month.

### Travel Expenses

**Policy:** The Chief Executive Officer, ~~VP of Finance and Business Services~~ Fiscal Designee, or Site Principals must pre-approve all school related travel. Mileage will be reimbursed at the organization-approved mileage rate, not to exceed the current IRS reimbursement rate.

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### Procedures:

- For the purposes of mileage reimbursement, where a trip is commenced or terminated at the employee's home, the distance traveled shall be reduced by the employee's home-to-office commute distance.
- Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by an administrator and the event is more than 75 miles from either the employee's residence or the school site. Hotel rates will be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, and the lowest rate available.
- Employees will be reimbursed up to the established State of California per diem rate found at (<http://www.gsa.gov/portal/category/100120> - US Government Rates) for any breakfast, lunch, dinner, or incidental expense that is not included as part of the related event. Employees will be responsible for any excess expenses beyond the established per diem rate.
- Tipping shall be applied to transportation and meal costs only.
- Transportation expenses such as airfare will be purchased at the lowest rate available.
- Employees should utilize bus/shuttle service whenever possible. When traveling in groups, taxis may be more economical. Employees should choose between long-term parking or a taxi based on whichever is the more economical for the organization.
- After the trip, the employee must enter all of the appropriate information on an expense report, attach original receipts, and submit it to the Chief Executive Officer, [VP of Finance and Business Services Fiscal Designee](#), or Site Principals for approval and then on to ExED for processing.

### Governing Board Expenses

- The individual incurring authorized expenses while carrying out the duties of the school will complete and sign an expense report and attach original receipts.
- The Chief Executive Officer and/or another board member will approve and sign the expense report, and submit it to ExED for payment.

## Asset Management

### Cash Management and Investments

**Policy:** All funds will be maintained in high quality financial institution or invested with the following objectives in order of priority; preservation and safety of principal, liquidity, and yield.

### Procedures:

- The Chief Executive Officer will obtain Governing Board approval before opening or closing a bank account.
- Governing Board will adopt an investment policy before funds are to be invested.

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### Capital Equipment

**Policy:** The organization capitalizes any item, purchased or donated, with a value of \$1,000 or more and with a useful life of more than one year.

**Procedures:**

- ExED will maintain a ledger of all capitalized items. The ledger will include the original purchase price and date and a brief description of the asset.
- The organization will take a physical inventory of all assets within 90 days of the end of each fiscal year, indicating the condition and location of the asset.
- The Chief Executive Officer will be notified of all cases of theft, loss, damage or destruction of assets.
- The Chief Executive Officer or the ~~VP of Finance and Business Services~~ Fiscal Designee will submit to ExED written notification of plans for disposing of assets with a clear and complete description of the asset and the date of the disposal.

### Loans

**Policy:** The Governing Board will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the chartering authority in accordance with the terms of the charter and/or other lenders in accordance with the loan documents. Employee loans, including salary advances, are not allowed.

**Procedures:**

- The Chief Executive Officer and/or Governing Board designee shall review and sign the promissory note before funds are borrowed.
- Loan agreements should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.
- Loan covenants and reporting requirements are to be acknowledged by the board at the time of adoption.

### Insurance

**Policy:** The organization will maintain insurance with a high quality insurance agency at all times for:

- General Liability
- Property
- Workers' Compensation
- Professional Liability
- Directors' and Officers' Coverage

Umbrella and student accident policies are considered prudent add-ons.

**Procedures:**

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- The Chief Executive Officer will carefully review insurance policies with the Broker on an annual basis prior to renewal to determine compliance with Charter authorizer and any applicable loan covenant requirements.
- CNCA will forward to ExED all insurance policies and related documents (e.g. certificates of insurance, claim forms, etc.).

### Parking Lot Liability

**Policy:** Parking lot related incidences are not covered under any school insurance policy. The organization assumes no liability for damage to cars unless a student is observed by an adult accidentally causing damage to a vehicle while engaged in a school activity.

#### Procedures:

- If a student willfully causes damage the student's parent or guardian is responsible.
- If a parent or other visitor causes damage, that individual is responsible.
- If an employee causes damage, the employee is responsible.
- If an unknown person causes damage and there is no witness, the affected individual would determine if he/she has applicable coverage though his/her individual insurance policies.

### Operating Reserves

**Policy:** The organization will ensure adequate cash balances to meet annual cash flow needs. The target minimum operating reserve fund is recommended to be equal to 3 months of average operating costs. The amount of Operating Reserves will be calculated each year after approval of the annual budget and included in monthly financial reports.

#### Procedures:

- ExED will monitor the organization's reserve level and will report the reserve level to the Chief Executive Officer and the Governing Board on a monthly basis.
- It is the responsibility of the Chief Executive Officer and the Governing Board to understand the organization's cash situation and it is the responsibility of the Chief Executive Officer to prioritize payments as necessary to manage cash flow.
- The Governing Board may restrict a portion of the operating reserve fund for strategic goals.
- The Governing Board may develop an additional Operating Reserve Policy to specify use of the Operating Reserves.

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Fiscal Policies & Procedures

## 2023-2024 CNCA Fiscal Policies Edit Summary:

### Page 1: Bank Reconciliations:

- Includes ExED edits to Procedures section.
  - The ExED AA/SAA will prepare the bank reconciliation **using ExED's bank reconciliation workbook**.
  - The Accounting Manager or Vice President, School Finance assigned to the organization will review and approve the bank reconciliation by **completing the approval tab of the bank reconciliation workbook**.
- Revised Date of Fiscal Policies Noted as December 12<sup>th</sup>, 2023 in line with meeting date of Board Approval.

### Page 2: Governing Board:

- Grammatical Edits
  - Reviews annual and monthly financial statements, including **the** ExED-prepared financial dashboard and budget-to-actual variance analysis.
  - Commissions the annual financial audit by an independent **third-party** auditor approved by the State of California

### Page 3: Financial Planning & Reporting:

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - **Policy:** In consultation with the Chief Executive Officer, Treasurer, and the **Fiscal Designee**, ExED will prepare the annual budget for approval by the Governing Board. The budget is to be approved by the Governing Board prior to the start of each fiscal year.
  - **Procedures:** The Chief Executive Officer will work together with the **Fiscal Designee**, Department of Human Resources, and Site Principals to ensure that the annual budget is an accurate reflection of programmatic and infrastructure goals for the coming year.

### Page 4: Financial Planning & Reporting- Procedures Cont.:

#### Internal Financial Reports

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - ExED, in consultation with the Chief Executive Officer and **Fiscal Designee**, will set a target net income goal to meet strategic goals and/or comply with existing loan covenants.
  - ExED or the **Fiscal Designee** will present a draft budget to the Board prior to the end of the fiscal year.
  - ExED will prepare financial statements displaying budget vs. actual results for presentation by ExED or the **Fiscal Designee** to the Governing Board at each board meeting.
  - **Procedures:** ExED will distribute check register each month to the Chief Executive Officer, **Fiscal Designee**, and Site Principals.

- The Chief Executive Officer, **Fiscal Designee**, Site Principals, and Board Treasurer will review financial reports each month.
- The **Fiscal Designee** and/or the Treasurer will present the financial reports to the Governing Board at each meeting.

#### Page 5: Audit

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - The Audit Committee may include persons who are not members of the board, but may not include any members of the staff of the corporation, including the president or CEO or the treasurer or **Fiscal Designee**. In addition, any person with expenditure authorization or recording responsibilities within the organization may not serve on the committee.

#### Page 6: Cash Receipts & Bank Deposits

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - For each fundraising or other event in which cash or checks will be collected, the Chief Executive Officer, **Fiscal Designee**, or Site Principals will designate a staff member to be responsible for managing the process to collect and hold all cash and checks related to the event.
- In deposits section additional line outlining schedule for deposit processing to be outlined for office manager(s) by designated management level.
  - The Home Support Office Manager or designee is responsible for making bank deposits. **Deposits will be made per assigned schedule set-up by the Chief Executive Officer, Fiscal Designee, or Site Principals.**

#### Page 7: Bank Deposits Cont.

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - The Office Manager will prepare a deposit packet itemizing the amount, source, and purpose of each check or cash payment received. The Chief Executive Officer, **Fiscal Designee**, or Site Principals will review and approve the deposit packet.

#### Page 9: Time Effort Reporting

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - **Submission Requirements** -All forms must be submitted within two weeks of the end of the recording period to the Principal or **Fiscal Designee** who oversees the federal funding source from which the employee is funded.
  - **Personnel Changes** -Any employee whose salary is charged to a federal funding source will be notified by the Principal or **Fiscal Designee** overseeing the federal monies. Notification will be in a timely manner and prior to the completion and collection of the documentation/reports.
  - **Personnel Changes** -Any employee whose salary is charged to a federal funding source will be notified by the Principal or **Fiscal Designee** overseeing

the federal monies. Notification will be in a timely manner and prior to the completion and collection of the documentation/reports.

- **Record Retention**-Time and effort records will be kept on file for a minimum period of three (3) years by the VP of Human Resources or **Fiscal Designee** of those federal funds.
- **Payroll Additions, Deletions, and Changes- Policy:** The Chief Executive Officer, **Fiscal Designee**, VP of Human Resources, and Site Principals are authorized to approve all payroll changes within the scope of his/her budget authority.

#### Page 10: Payroll Preparation & Approval

- Added (if applicable) as now employees have access to this online if they have direct deposit.
  - The Chief Executive Officer, VP of Human Resources, Site Principals, or designee will distribute pay stubs to employees on the check date (if applicable).

#### Page 11: Purchases & Procurement

- Updated language from VP of Finance and Business Services to Fiscal Designee
- Added Director of Expanded Learning to approve and review purchases to provide support with growth of Expanded Learning Program.
  - **Policy:** All purchases must be authorized by the Chief Executive Officer, **Fiscal Designee, Director of Expanded Learning**, or Site Principals. Any expenditure in excess of \$30,000 for the purchase of a single item should have bids from three (3) suppliers if possible. Any food contract that exceeds \$150,000 (the small purchase threshold set by the US Department of Agriculture) shall follow a competitive bid process.
  - **Procedures:** The Chief Executive Officer, **Fiscal Designee, Director of Expanded Learning**, or Site Principals will approve the purchase requisition after determining:

#### Page 12: Cont. Title Replacement

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - **Contracts-** The Chief Executive Officer, **Fiscal Designee**, or Site Principals will consider in-house capabilities to accomplish services before contracting for them.
  - The Chief Executive Officer, **Fiscal Designee**, or Site Principals will keep and maintain a contract file evidencing the competitive bids obtained (if any were required) and the justification of need for any contract over \$30,000.
  - The Chief Executive Officer, **Fiscal Designee**, or Site Principals will confirm that the contractor is not listed in the US government's Suspended or Disbarred list via a search of the System for Award Management ([www.sam.gov](http://www.sam.gov)). The Chief Executive Officer, **Fiscal Designee**, or Site Principals will keep a record of all searches.

- The Chief Executive Officer, **Fiscal Designee**, or Site Principals will ensure that a written contract clearly defining work to be performed is on file for all contract service providers (i.e. consultants, independent contractors, subcontractors).

Page 13: Cont. Title Replacement

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - The Chief Executive Officer, **Fiscal Designee**, VP of Human Resources, or Site Principals will be responsible for ensuring the terms of the contracts are fulfilled.

Page 14: Cont. Title Replacement

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - **Gift Cards:** In rare circumstances, Non-Government grant awards may stipulate the use of gift cards to meet grant requirements. Gift cards are treated as cash and should not be purchased without express permission from the Chief Executive Officer or the **Fiscal Designee** and for a specific project (such as to fulfill the requirements of a grant agreement or specific project). For gift card purchased with Non-Government Grant funds, the grant proposal and/or grant agreement must specify a) why gift cards are being purchased; b) how the gift cards will be used; and c) how they will be distributed. Purchases not complying with grant and organization requirements may result in loss of funding.

Page 15: Cont. Title Replacement & Update in Invoice Approval & Processing

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - **Policy:** The Chief Executive Officer, **Fiscal Designee**, or Site Principals must approve all invoices. The following procedures will be performed either manually or electronically.
- Language was added in Invoice Approval & Processing to include process with electronic invoices thru a procurement system. Amazon is a recent vendor added in this type of process. Language on update to manual invoices processes was also included.
  - **Procedures:** When receiving tangible goods from a vendor, the Office Manager will trace the merchandise to the packing list and note any items that were not in the shipment.
  - **For invoices that are received manually (e.g., via email or mail)**
    - The Office Manager will open and review invoices and bills and will notify the Chief Executive Officer, **Fiscal Designee**, or Site Principals of any unexpected or unauthorized expense.
  - **For electronic invoices that are sent directly from the vendor to the procurement system**
  - **The procurement system will automatically receive the electronic invoice against the purchase order.**



- The procurement system will copy the coding from the purchase order to the electronic invoice.
- The procurement system will create an E-Invoice document to reflect the electronic invoice data it received from the vendor.
- Invoices are then routed to the Chief Executive Officer, **Fiscal Designee**, or Site Principals for payment approval.

Page 16: Cont. Title Replacement

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - **Bank Check**-Once an invoice is approved by the Chief Executive Officer, **Fiscal Designee**, or Site Principals for payment, the ExED Accounting Analyst will prepare an in-sequence check and will submit the check to the ExED AM or VP.

Page 17: Cont. Title Replacement-Nvoicepay/Corpays & Petty Cash

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - Once an invoice is approved by the Chief Executive Officer, **Fiscal Designee**, or Site Principals for payment, the ExED Accounting Analyst will submit the invoice to Nvoicepay for payment. The ExED AM or VP will review the payments submitted to Nvoicepay and will approve or reject each vendor payment.
- Petty Cash will be discontinued at all sites. New language indicates we no longer utilize Petty Cash.
  - **No Petty cash will be kept on site.**
  - ~~○ The Office Manager will keep a petty cash box not to exceed \$250. Petty cash will be kept in a lockbox that is stored in a secure location. Access to the cash box should be limited to authorized personnel. Petty cash shall only be used for reasonable and allowable school purposes (not advances, personal uses, reimbursements, etc.). No Petty cash will be kept on site.~~
  - ~~○ Procedures: \_\_\_\_\_~~
  - ~~○ • The Office Manager will manage the petty cash fund.~~
  - ~~○ • The Office Manager will maintain a log of all disbursements made from the petty cash fund and will use a petty cash slip for all disbursements. The petty cash slip must be signed by the Office Manager and the petty cash recipient.~~
  - ~~○ • Within 48 hours of the petty cash withdrawal, the petty cash recipient will submit an original receipt to the Office Manager who will attach the receipt to the petty cash slip and store in the petty cash box.~~
  - ~~○ • At all times the petty cash box must contain petty cash slips and cash totaling \$250.~~
  - ~~○ • When the petty cash balance is low the Office Manager will prepare a petty cash reimbursement form, totaling all the petty cash disbursements and attaching the original petty cash slips and receipts to the form. The~~

~~Chief Executive Officer, VP of Finance and Business Services, or Site Principals will review and approve the petty cash reimbursement form and supporting documentation.~~

- ~~○ • The Office Manager will forward the petty cash reimbursement form and copies of supporting documentation to ExED.~~
- ~~○ • The ExED Accounting Analyst will record the petty cash disbursements in the general ledger and issue a check made payable to the Chief Executive Officer, VP of Finance and Business Services, or Site Principals in the amount of the total petty cash disbursement.~~
- ~~○ • It is the Chief Executive Officer, VP of Finance and Business Services, or Site Principals responsibility to cash the check and to keep track of funds in the box. Reconciliation must occur when funds are replenished, and/or at a minimum, annually.~~
- ~~○ • ExED or the VP of Finance and Business Services will conduct surprise counts of the petty cash fund.~~
- ~~○ • Loans will not be made from the petty cash fund.~~

Page 18- 20: Cont. Title Replacement

- Updated language from VP of Finance and Business Services to Fiscal Designee
  - **Employee and Volunteer Expense Reimbursements**
  - **Policy:** The organization will reimburse pre-authorized school-related expenses that are accompanied by an original receipt or other appropriate documentation. Only the Chief Executive Officer, **Fiscal Designee**, or Site Principals may incur school-related expenses without pre-approval.
  - **Procedures:** An employee or school volunteer seeking to make a school-related purchase must obtain pre-approval from the Chief Executive Officer, **Fiscal Designee**, or Site Principals.
  - Employees will submit signed expense reports monthly, as necessary, to the Chief Executive Officer, **Fiscal Designee**, or Site Principals for approval.
  - **Travel Expenses**
  - **Policy:** The Chief Executive Officer, **Fiscal Designee**, or Site Principals must pre-approve all school related travel. Mileage will be reimbursed at the organization-approved mileage rate, not to exceed the current IRS reimbursement rate.
  - After the trip, the employee must enter all of the appropriate information on an expense report, attach original receipts, and submit it to the Chief Executive Officer, **Fiscal Designee**, or Site Principals for approval and then on to ExED for processing.
  - Capital Equipment
  - **Procedures:** The Chief Executive Officer or the **Fiscal Designee** will submit to ExED written notification of plans for disposing of assets with a clear and complete description of the asset and the date of the disposal.

# Coversheet

## October Financials (LAUSD First Interim)

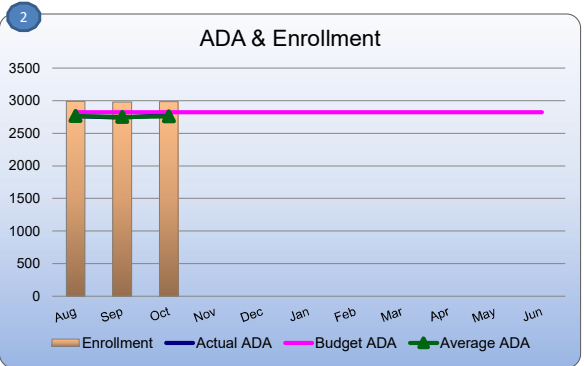
**Section:** X. Financials  
**Item:** A. October Financials (LAUSD First Interim)  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 10.23 - CNCA Consolidated - Financial Packet.pdf  
CNCA#4 - FY23-24 - First Interim - Form 62.pdf  
CNCA#3 - FY23-24 - First Interim - Form 62.pdf  
CNCA#2 - FY23-24 - First Interim - Form 62.pdf  
CNCA#1 - FY23-24 - First Interim - Form 62.pdf  
CNHS#2- FY23-24 - First Interim - Form 62.pdf

## CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (October 2023)

**1 Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●



**KEY POINTS**

Enrollment is currently 60 students below budget, resulting in a \$766K decrease in LCFF Revenue.

Forecast includes \$5.47M of restricted one-time funds. An additional \$7.35M remains available to spend through FY27/28.

ADA% is currently trending slightly over budget. Based on current trends, forecasted ADA was increased for CNCA#1 to 95%, CNCA#3 Eisner site and CNHS#2 to 93%

Net Income is projected at \$417K and cash is projected to end at \$23.9M

**3 Average Daily Attendance Analysis**

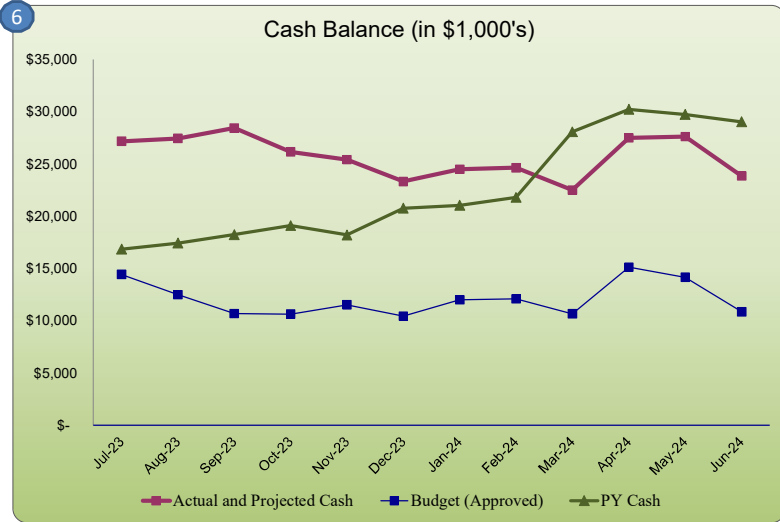
Category	Actual through Month 3	Forecasted P2	Budgeted P2	Better/(Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,987	3,001	3,061	(60)	2,989	2,972
ADA %	93.3%	92.8%	92.2%	0.6%	555.5%	89.6%
Average ADA	2,761.99	2,769.73	2,822.14	(52.41)	2,757.93	2,680.25

**4 LCFF Supplemental & Concentration Grant Factors**

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	95.72%	95.73%	0.01%	95.67%
3-Year Average %	94.97%	94.97%	0.00%	94.63%
District UPP C. Grant Cap	86.00%	85.97%	-0.03%	85.97%

**5 INCOME STATEMENT**

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 10/31/23	FY 23-24 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 22-23	FY 21-22
Local Control Funding Formula	41,982,924	42,748,715	(765,791)	41,801,958	180,966	11,673,582	11,648,372	25,210	37,363,062	35,808,573
Federal Revenue	7,459,415	6,593,314	866,102	7,455,043	4,373	688,297	222,919	465,379	8,208,140	10,868,693
State Revenue	13,907,995	6,162,785	7,745,210	13,435,999	471,996	14,402,234	232,415	14,169,819	8,077,643	4,097,827
Other Local Revenue	2,968,841	2,926,991	41,850	2,882,373	86,469	982,001	946,862	35,139	4,198,910	2,971,632
Grants/Fundraising	516,693	364,962	151,731	411,045	105,648	46,369	155,243	(108,874)	850,526	390,444
<b>TOTAL REVENUE</b>	<b>66,835,869</b>	<b>58,796,768</b>	<b>8,039,102</b>	<b>65,986,418</b>	<b>849,452</b>	<b>27,792,484</b>	<b>13,205,811</b>	<b>14,586,673</b>	<b>58,698,282</b>	<b>54,137,169</b>
<i>Total per ADA</i>	24,131	20,834	3,297	23,824	307				21,900	20,473
<i>w/o Grants/Fundraising</i>	23,944	20,705	3,239	23,676	269				21,583	20,325
Certificated Salaries	16,833,279	17,162,794	(329,515)	16,915,333	82,054	4,566,565	4,890,609	(324,044)	16,042,300	16,070,067
Classified Salaries	7,982,003	7,529,395	(452,608)	8,006,311	24,309	2,229,094	2,257,015	(27,921)	6,976,915	6,291,816
Benefits	8,625,489	8,583,027	(42,462)	8,597,500	(27,988)	2,353,428	2,654,483	(301,055)	7,568,205	6,650,987
Student Supplies	5,548,839	3,340,604	(2,208,235)	5,458,883	(89,956)	1,124,537	1,492,320	(367,783)	4,159,277	4,615,770
Operating Expenses	25,767,881	20,309,525	(5,458,355)	24,991,724	(776,156)	5,983,955	6,641,968	(658,013)	22,079,760	19,409,944
Other	1,661,755	1,677,948	(16,192)	1,660,818	(937)	555,864	594,080	(38,217)	1,530,010	1,420,923
<b>TOTAL EXPENSES</b>	<b>66,419,245</b>	<b>58,603,292</b>	<b>(7,815,953)</b>	<b>65,630,570</b>	<b>(788,675)</b>	<b>16,813,442</b>	<b>18,530,475</b>	<b>1,717,033</b>	<b>58,356,467</b>	<b>54,459,506</b>
<i>Total per ADA</i>	23,980	20,766	(3,215)	23,696	285				21,773	20,595
<b>NET INCOME / (LOSS)</b>	<b>416,624</b>	<b>193,476</b>	<b>(223,149)</b>	<b>355,848</b>	<b>60,776</b>	<b>10,979,042</b>	<b>(5,324,664)</b>	<b>16,303,706</b>	<b>341,814</b>	<b>(322,337)</b>
<b>OPERATING INCOME</b>	<b>1,883,584</b>	<b>0</b>	<b>1,883,584</b>	<b>1,821,870</b>	<b>61,714</b>	<b>11,436,501</b>	<b>(4,333,313)</b>	<b>15,769,814</b>	<b>1,669,057</b>	<b>888,003</b>



Year-End Cash Balance		
Projected	Budget	Variance
23,856,229	10,854,927	13,001,302

**7 Balance Sheet**

	6/30/2023	9/30/2023	10/31/2023	6/30/2024 FC
<b>Assets</b>				
Cash, Operating	29,037,719	28,441,869	26,169,345	23,856,228
Cash, Restricted	0	0	0	0
Accounts Receivable	5,629,420	4,010,312	3,153,569	7,520,600
Due From Others	286,926	595,932	521,858	140,624
Other Assets	24,615,268	24,382,186	24,351,484	24,531,225
Net Fixed Assets	39,642,835	39,426,982	39,314,297	39,607,047
<b>Total Assets</b>	<b>99,212,167</b>	<b>96,857,281</b>	<b>93,510,553</b>	<b>95,655,725</b>
<b>Liabilities</b>				
A/P & Payroll	4,132,432	1,821,549	1,946,110	3,918,037
Due to Others	2,277,644	1,847,569	523,886	5,978,977
Deferred Revenue	13,246,188	706,904	706,904	6,190,780
Other Liabilities	23,874,308	23,874,308	23,874,308	23,874,308
Total Debt	9,840,445	9,639,153	9,639,153	9,435,848
<b>Total Liabilities</b>	<b>53,371,017</b>	<b>37,889,483</b>	<b>36,690,361</b>	<b>49,397,951</b>
<b>Equity</b>				
Beginning Fund Bal.	45,499,335	45,841,150	45,841,150	45,841,150
Net Income/(Loss)	341,814	13,126,648	10,979,042	416,624
<b>Total Equity</b>	<b>45,841,150</b>	<b>58,967,798</b>	<b>56,820,191</b>	<b>46,257,774</b>
<b>Total Liabilities &amp; Equity</b>	<b>99,212,167</b>	<b>96,857,281</b>	<b>93,510,553</b>	<b>95,655,725</b>
<b>Available Line of Credit</b>				
Days Cash on Hand	186	162	147	134
Cash Reserve %	50.9%	44.3%	40.3%	36.7%





**CAMINO NUEVO CHARTER ACADEMY**  
 2023-24 Budget by Site  
 Prepared by EXED. For use by EXED and EXED clients only. © 2023 EXED

	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Consolidated			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHARTER ACADEMY		
	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Forecast	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)
	1175 Teachers' Salaries - Stipend/Extra Duty	134,550	192,517	(57,967)	110,950	164,190	(53,240)	112,800	180,476	(67,676)	58,752	112,770	(54,018)	204,210	196,780	7,430	-	621,262	846,734
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	78,146	61,654	16,492	90,896	71,593	19,303	95,209	75,327	19,882	66,188	53,354	12,834	65,950	51,979	13,970	-	396,389	313,908	82,481
1299 Certificated Pupil Support - Other	209,537	202,623	6,914	144,650	136,158	8,491	151,544	143,060	8,485	105,372	103,264	2,108	104,993	98,865	6,128	-	716,097	683,971	32,126
1300 Certificated Supervisors' & Administrators' Salaries	567,845	607,821	(39,976)	607,108	666,847	(59,739)	916,371	910,790	5,581	475,924	522,218	(46,294)	795,500	746,841	48,659	-	3,362,748	3,454,517	(91,769)
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 1000 - Certificated Salaries</b>	<b>3,228,304</b>	<b>3,384,707</b>	<b>(156,403)</b>	<b>3,640,572</b>	<b>3,666,891</b>	<b>(26,320)</b>	<b>4,139,714</b>	<b>3,891,499</b>	<b>248,215</b>	<b>2,828,080</b>	<b>2,698,662</b>	<b>129,418</b>	<b>3,326,125</b>	<b>3,191,520</b>	<b>134,604</b>	-	<b>17,162,794</b>	<b>16,833,279</b>	<b>329,515</b>
<b>2000 - Classified Salaries</b>																			
2111 Instructional Aide & Other Salaries	721,593	710,097	11,496	504,830	622,118	(117,288)	757,178	632,863	124,315	478,498	458,649	19,849	460,387	408,927	51,460	-	2,922,486	2,832,654	89,832
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	274,100	406,100	(132,000)	93,600	204,612	(111,012)	127,250	258,569	(131,319)	37,800	108,502	(70,702)	-	1,447	(1,447)	-	532,750	979,229	(446,479)
2200 Classified Support Salaries	210,366	214,214	(3,848)	155,436	150,887	4,549	197,628	197,933	(306)	114,880	114,796	84	103,462	97,787	5,675	-	781,772	775,618	6,154
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	84,348	84,348	(0)	82,400	61,800	20,600	-	-	-	56,898	74,037	(17,139)	-	223,646	220,185	3,461
2400 Classified Office Staff Salaries	284,358	291,811	(7,454)	226,794	244,572	(17,778)	410,470	414,345	(3,875)	217,746	251,541	(33,795)	261,992	267,521	(5,529)	-	1,401,360	1,469,791	(68,431)
2900 Other Classified Salaries	325,982	329,938	(3,956)	320,105	335,603	(15,498)	455,352	447,560	7,792	315,495	321,672	(6,177)	250,447	269,752	(19,305)	-	1,667,381	1,704,525	(37,145)
<b>Total 2000 - Classified Salaries</b>	<b>1,816,399</b>	<b>1,952,161</b>	<b>(135,762)</b>	<b>1,385,112</b>	<b>1,642,140</b>	<b>(257,028)</b>	<b>2,030,278</b>	<b>2,013,071</b>	<b>17,207</b>	<b>1,164,419</b>	<b>1,255,160</b>	<b>(90,741)</b>	<b>1,133,187</b>	<b>1,119,471</b>	<b>13,715</b>	-	<b>7,529,395</b>	<b>7,982,003</b>	<b>(452,608)</b>
<b>3000 - Employee Benefits</b>																			
3111 STRS - State Teachers Retirement System	616,606	645,020	(28,414)	695,349	704,346	(8,997)	790,685	751,668	39,017	540,163	520,376	19,787	635,290	616,699	18,591	-	3,278,094	3,238,110	39,984
3212 PERS - Public Employee Retirement System	484,615	518,652	(34,037)	369,548	416,573	(47,025)	541,678	524,492	17,187	310,667	331,895	(21,228)	302,334	295,698	6,636	-	2,008,842	2,087,311	(78,468)
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	112,617	121,915	(9,298)	85,877	99,865	(13,988)	125,877	124,046	1,831	72,194	77,683	(5,489)	70,258	70,924	(667)	-	466,822	494,433	(27,611)
3331 MED - Medicare	73,148	77,403	(4,255)	72,872	76,532	(3,660)	89,465	85,816	3,649	57,891	57,502	389	64,660	63,118	1,542	-	358,037	360,371	(2,335)
3401 H&W - Health & Welfare	418,605	436,801	(18,196)	485,756	428,760	56,997	560,100	489,836	70,264	322,231	378,683	(56,452)	363,628	390,731	(27,103)	-	2,150,321	2,124,809	25,511
3501 SUI - State Unemployment Insurance	2,522	2,668	(146)	2,513	2,638	(125)	3,085	2,958	127	1,996	1,982	14	2,230	2,180	50	-	12,346	12,427	(81)
3601 Workers' Compensation Insurance	61,001	61,542	(541)	61,839	61,415	424	75,151	75,399	(248)	54,866	52,606	2,260	55,707	54,400	1,307	-	308,564	305,362	3,202
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	132	(132)	-	(523)	523	-	2,476	(2,476)	-	1,394	(1,394)	-	(813)	813	-	-	2,665	(2,665)
<b>Total 3000 - Employee Benefits</b>	<b>1,769,115</b>	<b>1,864,134</b>	<b>(95,019)</b>	<b>1,773,755</b>	<b>1,789,607</b>	<b>(15,852)</b>	<b>2,186,042</b>	<b>2,056,688</b>	<b>129,353</b>	<b>1,360,009</b>	<b>1,422,123</b>	<b>(62,114)</b>	<b>1,494,106</b>	<b>1,492,937</b>	<b>1,170</b>	-	<b>8,583,027</b>	<b>8,625,489</b>	<b>(42,462)</b>
<b>4000 - Supplies</b>																			
4111 Core Curricula Materials	96,109	105,109	(9,000)	103,633	114,987	(11,354)	133,224	144,224	(11,000)	97,785	106,785	(9,000)	28,393	28,393	-	-	459,143	499,497	(40,354)
4211 Books & Other Reference Materials	3,000	78,000	(75,000)	5,000	55,000	(50,000)	6,700	71,906	(65,206)	3,000	38,000	(35,000)	15,000	15,000	-	-	32,700	257,906	(225,206)
4311 Student Materials	56,736	62,804	(6,068)	49,319	52,981	(3,663)	89,779	112,707	(22,928)	50,715	53,055	(2,340)	85,765	85,765	-	-	332,313	367,312	(34,999)
4351 Office Supplies	12,000	12,000	-	21,000	21,347	(347)	19,200	19,739	(539)	15,600	15,600	-	12,000	12,000	-	-	79,800	80,687	(887)
4371 Custodial Supplies	36,000	40,215	(4,215)	24,000	24,028	(28)	37,200	37,200	-	18,000	18,000	-	25,400	25,400	-	-	140,600	144,843	(4,243)
4391 Food (Non Nutrition Program)	28,200	92,200	(64,000)	19,400	101,400	(82,000)	51,560	139,560	(88,000)	15,500	60,500	(45,000)	22,930	26,830	(3,900)	-	137,590	420,490	(282,900)
4392 Uniforms	5,000	30,000	(25,000)	2,500	17,500	(15,000)	16,001	32,151	(16,150)	2,000	2,000	-	7,500	13,600	(6,100)	-	33,001	95,251	(62,250)
4393 PE & Sports Equipment	7,000	7,000	-	-	9,929	(9,929)	3,500	6,000	(2,500)	3,000	9,804	(6,804)	7,500	7,500	-	-	21,000	40,234	(19,234)
4395 Before & After School Program Supplies	-	202,000	(202,000)	-	173,000	(173,000)	-	204,500	(204,500)	-	87,500	(87,500)	-	10,000	(10,000)	-	-	677,000	(677,000)
4399 All Other Supplies	12,262	16,274	(4,012)	17,112	21,076	(3,964)	20,375	24,893	(4,518)	15,030	18,040	(3,010)	27,174	27,126	48	-	91,953	107,409	(15,456)
4390 Other Supplies	52,462	347,474	(295,012)	39,012	322,905	(283,893)	91,436	407,104	(315,668)	35,530	177,844	(142,314)	65,104	85,056	(19,952)	-	283,544	1,340,384	(1,056,839)
4411 Non Capitalized Equipment	80,000	183,400	(103,400)	23,600	92,844	(69,244)	96,900	123,809	(26,909)	60,750	128,283	(67,533)	38,000	41,009	(3,000)	-	299,250	569,337	(270,087)
4711 Nutrition Program Food & Supplies	552,127	817,929	(265,802)	346,637	464,681	(118,043)	411,381	526,566	(115,185)	250,903	255,141	(4,239)	152,205	224,556	(72,351)	-	1,713,253	2,288,873	(575,620)
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4000 - Supplies</b>	<b>888,434</b>	<b>1,646,931</b>	<b>(758,497)</b>	<b>612,201</b>	<b>1,148,774</b>	<b>(536,574)</b>	<b>885,821</b>	<b>1,443,256</b>	<b>(557,435)</b>	<b>532,282</b>	<b>792,708</b>	<b>(260,425)</b>	<b>421,866</b>	<b>517,170</b>	<b>(95,303)</b>	-	<b>3,340,604</b>	<b>5,548,839</b>	<b>(2,208,235)</b>
<b>5000 - Operating Services</b>																			
5211 Travel & Conferences	14,803	60,803	(46,000)	9,763	31,763	(22,000)	12,003	42,125	(30,122)	8,044	16,044	(8,000)	21,488	27,488	(6,000)	-	66,101	178,223	(112,122)
5311 Dues & Memberships	14,833	39,413	(24,580)	18,190	41,885	(23,695)	17,763	18,003	(240)	9,398	10,779	(1,382)	33,287	33,047	240	-	93,470	143,126	(49,657)
5451 General Insurance	-	-	-	-	-	-	47,224	47,224	-	-	-	-	2,119	2,119	-	-	-	49,343	49,343
5511 Utilities	215,463	215,463	-	130,896	130,896	-	198,109	198,109	-	168,377	168,377	-	170,667	170,667	-	-	883,512	883,512	-
5521 Security Services	99,832	99,832	-	590	590	-	1,000	1,000	-	657	657	-	103,284	103,284	-	-	205,363	205,363	-
5531 Housekeeping Services	130,660	143,522	(12,862)	148,700	164,860	(16,160)	156,227	177,723	(21,496)	216,000	228,335	(12,335)	115,419	118,629	(3,210)	-	767,006	83	



**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Budget by Site

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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Consolidated			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHARTER ACADEMY			
	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Forecast	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	
5844 After School Services	203,483	203,483	-	203,483	203,483	-	203,483	203,483	(0)	203,483	203,483	(416,136)	-	-	-	-	813,932	813,932	-	
5849 Other Student Instructional Services	265,836	858,244	(592,408)	177,192	771,080	(593,888)	203,098	1,026,963	(823,865)	175,450	591,586	(416,136)	147,100	147,100	-	-	968,675	3,394,972	(2,426,297)	
5852 PD Consultants & Tuition	66,477	125,457	(58,980)	38,130	86,380	(48,250)	97,435	151,488	(54,053)	40,692	64,942	(24,250)	25,420	25,420	-	-	268,154	453,687	(185,533)	
5854 Nursing & Medical (Non-IEP)	4,100	4,100	-	4,000	4,000	-	6,000	6,000	-	4,600	4,600	-	2,000	2,000	-	-	20,700	20,700	-	
5859 All Other Consultants & Services	130,938	259,364	(128,425)	128,907	252,499	(123,592)	156,779	296,576	(139,798)	129,049	224,843	(95,794)	150,709	186,842	(36,133)	-	696,382	1,220,124	(523,742)	
5861 Non Instructional Software	111,443	126,144	(14,701)	127,101	145,264	(18,163)	148,036	169,396	(21,361)	111,722	126,436	(14,714)	109,752	109,752	-	-	608,053	676,993	(68,940)	
5865 Fundraising Cost	-	-	-	-	8,914	(8,914)	-	-	-	-	-	-	-	-	-	-	-	8,914	(8,914)	
5871 District Oversight Fees	83,695	84,990	(1,295)	95,096	93,129	1,967	99,783	96,767	3,017	68,645	65,935	2,711	80,268	79,009	1,259	-	427,487	419,829	7,658	
5872 Special Education Fees (SELPA)	136,980	136,949	30	158,467	153,225	5,242	165,895	158,784	7,111	114,798	108,762	6,037	114,348	111,109	3,239	-	690,487	668,829	21,658	
5881 Intra-Agency Fees	1,280,234	1,315,844	(35,610)	1,357,122	1,347,680	9,443	1,446,192	1,419,455	26,737	991,813	953,579	38,234	1,129,085	1,124,364	4,721	-	6,204,446	6,160,921	43,524	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	7,905	(7,905)	-	-	-	-	-	-	-	748	(748)	-	1,144	(1,144)	-	-	9,798	(9,798)	
5899 All Other Expenses	16,737	16,737	-	15,614	15,614	-	16,360	16,360	-	18,899	18,899	-	16,868	16,868	-	-	84,478	84,478	-	
5911 Office Phone	13,020	13,020	-	13,188	13,188	-	27,096	27,096	-	13,572	13,572	-	14,376	14,376	-	-	81,252	81,252	-	
5913 Mobile Phone	516	516	-	1,080	1,080	-	4,800	4,800	-	1,560	1,560	-	516	516	-	-	8,472	8,472	-	
5921 Internet	15,600	15,600	-	13,800	13,800	-	26,076	26,076	-	12,000	12,000	-	15,717	15,717	-	-	83,193	83,193	-	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	800	800	-	1,250	1,250	-	5,024	6,324	(1,300)	2,000	2,000	-	5,000	5,000	-	-	14,074	15,374	(1,300)	
5999 Other Communications	-	3,085	(3,085)	-	3,566	(3,566)	-	3,737	(3,737)	-	2,676	(2,676)	-	2,578	(2,578)	-	-	15,641	(15,641)	
<b>Total 5000 - Operating Services</b>	<b>4,151,166</b>	<b>5,525,041</b>	<b>(1,373,875)</b>	<b>4,434,672</b>	<b>5,841,173</b>	<b>(1,406,500)</b>	<b>4,802,627</b>	<b>6,457,834</b>	<b>(1,655,207)</b>	<b>3,158,170</b>	<b>4,036,847</b>	<b>(878,677)</b>	<b>3,762,890</b>	<b>3,906,986</b>	<b>(144,096)</b>	-	<b>20,309,525</b>	<b>25,767,881</b>	<b>(5,458,355)</b>	
<b>6000 - Capital Outlay</b>																				
6901 Depreciation Expense	210,034	210,690	(656)	663,646	674,741	(11,095)	230,899	235,836	(4,937)	161,503	142,672	18,831	217,070	203,020	14,050	-	1,483,152	1,466,959	16,192	
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 6000 - Capital Outlay</b>	<b>210,034</b>	<b>210,690</b>	<b>(656)</b>	<b>663,646</b>	<b>674,741</b>	<b>(11,095)</b>	<b>230,899</b>	<b>235,836</b>	<b>(4,937)</b>	<b>161,503</b>	<b>142,672</b>	<b>18,831</b>	<b>217,070</b>	<b>203,020</b>	<b>14,050</b>	-	<b>1,483,152</b>	<b>1,466,959</b>	<b>16,192</b>	
<b>7000 - Other Outgo</b>																				
7438 Interest Expense	-	-	-	194,796	194,796	-	-	-	-	-	-	-	-	-	-	-	-	194,796	194,796	-
<b>Total 7000 - Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	
<b>TOTAL EXPENSE</b>	<b>12,063,452</b>	<b>14,583,664</b>	<b>(2,520,212)</b>	<b>12,704,754</b>	<b>14,958,122</b>	<b>(2,253,369)</b>	<b>14,275,381</b>	<b>16,098,184</b>	<b>(1,822,804)</b>	<b>9,204,463</b>	<b>10,348,171</b>	<b>(1,143,709)</b>	<b>10,355,244</b>	<b>10,431,103</b>	<b>(75,860)</b>	-	<b>58,603,292</b>	<b>66,419,245</b>	<b>(7,815,953)</b>	
<b>NET INCOME</b>	<b>55,572</b>	<b>49,590</b>	<b>(5,982)</b>	<b>16,458</b>	<b>(174,129)</b>	<b>(190,587)</b>	<b>68,056</b>	<b>309,348</b>	<b>241,292</b>	<b>10,714</b>	<b>137,901</b>	<b>127,187</b>	<b>42,677</b>	<b>93,915</b>	<b>51,238</b>	-	<b>193,476</b>	<b>416,624</b>	<b>223,149</b>	
<b>Beginning Cash Balance</b>	<b>8,087,846</b>	<b>8,087,845</b>		<b>3,937,085</b>	<b>3,937,085</b>		<b>8,817,764</b>	<b>8,817,764</b>		<b>3,925,151</b>	<b>3,925,151</b>		<b>3,861,142</b>	<b>3,861,142</b>		<b>408,733</b>	<b>29,037,720</b>	<b>29,037,720</b>		
<b>Cash Flow from Operating Activities</b>																				
Net Income	55,572	49,590		16,458	(174,129)		68,056	309,348		10,714	137,901		42,677	93,915		-	193,476	416,624		
Change in Accounts Receivable	-	-		-	-		-	-		-	-		-	-		-	-	-		
Prior Year Accounts Receivable	1,926,305	1,093,573		2,305,943	1,519,332		1,795,635	907,784		735,053	1,232,185		1,244,088	876,545		-	8,007,024	5,629,420		
Current Year Accounts Receivable	(1,687,294)	(1,576,327)		(1,712,772)	(1,802,087)		(1,914,661)	(1,732,608)		(1,200,049)	(1,309,690)		(1,136,114)	(1,099,888)		-	(7,650,891)	(7,520,600)		
Change in Due from	-	(2)		-	(1,918)		-	-		-	(0)		-	834		147,388	-	146,301		
Change in Accounts Payable	(10,595)	(15,169)		(12,456)	(18,707)		(19,226)	135,033		(14,151)	(19,000)		(11,374)	(11,831)		(589)	(70,621)	69,737		
Change in Due to	(224,618)	2,391,884		(244,741)	(194,802)		(364,554)	869,159		(63,485)	1,508,947		(226,954)	(465,217)		(408,637)	(1,124,352)	3,701,334		
Change in Accrued Vacation	-	-		-	-		-	-		-	-		-	-		-	-	-		
Change in Payroll Liabilities	-	(31,619)		-	(50,086)		-	(55,762)		-	(78,172)		-	(49,977)		(18,517)	-	(284,132)		
Change in Prepaid Expenditures	(64,633)	(12,586)		(19,969)	(12,366)		(41,676)	(21,138)		(591)	(4,070)		(3,441)	(1,248)		(9,627)	(134,908)	(61,035)		
Change in Deposits	-	-		-	-		-	-		-	-		-	-		-	-	-		
Change in Deferred Revenue	(3,220,714)	(3,377,205)		(2,179,342)	(284,156)		(3,445,778)	(1,649,828)		(1,161,561)	(1,899,163)		(1,397,691)	154,944		-	(11,405,087)	(7,055,408)		
Change in Other Long Term Assets	-	56,833		-	3,688		-	32,438		-	3,789		-	48,330		-	-	145,078		
Change in Other Long Term Liabilities	-	-		-	-		-	-		-	-		-	-		-	-	-		
Depreciation Expense	210,034	210,690		663,646	674,741		230,899	235,836		161,503	142,672		217,070	203,020		-	1,483,152	1,466,959		
<b>Cash Flow from Investing Activities</b>																				
Capital Expenditures	(167,300)	(483,005)		(108,000)	(159,099)		(182,000)	(492,264)		(60,000)	(23,281)		(329,000)	(273,522)		-	(846,300)	(1,431,172)		
<b>Cash Flow from Financing Activities</b>																				
Source - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-	-		
Use - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-	-		
Source - Loans	-	-		-	-		-	-		-	-		-	-		-	-	-		
Use - Loans	-	-		(404,597)	(404,597)		-	-		-	-		-	-		-	(404,597)	(404,597)		
<b>Ending Cash Balance</b>	<b>4,904,602</b>	<b>6,394,502</b>		<b>2,241,254</b>	<b>3,032,899</b>		<b>4,944,459</b>	<b>7,355,762</b>		<b>2,332,583</b>	<b>3,617,268</b>		<b>2,260,403</b>	<b>3,337,046</b>		<b>118,752</b>	<b>17,084,615</b>	<b>23,856,229</b>		



**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Cash Flow Forecast

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	2023-24		Actuals as of 10/31/2023												FORECAST	Budget Variance		
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL										Better / (Worse)	% Better / (Worse)	
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24		Accrual	Jul-23 - Jun-24	
# of School Days in Month			0	18	21	16	16	12	16	18	22	13	22	11		185		
Enrollment	3,061	3,001														3,001	(60)	-2%
Unduplicated Pupil Percentage		95.73%														95.73%		
ADA	2,822.14	2,769.73														2,769.73	(52.41)	
ADA Rate		92.81%														92.81%		
<b>Income</b>																		
<b>8011-8098 - Local Control Funding Formula Sources</b>																		
8011 Local Control Funding Formula	27,765,161	25,586,212	1,199,413	1,199,413	2,158,946	2,158,946	2,148,479	2,148,479	2,148,479	2,311,803	2,311,803	2,311,803	2,311,803	-	3,176,845	25,586,212	(2,178,949)	-8%
8012 Education Protection Account	5,610,296	6,681,524	-	-	1,760,413	-	-	-	1,760,416	-	-	1,874,854	-	-	1,285,841	6,681,524	1,071,228	19%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	9,373,258	9,715,188	564,080	1,128,159	752,106	752,106	752,106	752,106	752,106	1,412,797	706,399	706,399	706,399	706,399	24,027	9,715,188	341,930	4%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>42,748,715</b>	<b>41,982,924</b>	<b>1,763,493</b>	<b>2,327,572</b>	<b>4,671,465</b>	<b>2,911,052</b>	<b>2,900,585</b>	<b>2,900,585</b>	<b>4,661,001</b>	<b>3,724,601</b>	<b>3,018,202</b>	<b>4,893,056</b>	<b>3,018,202</b>	<b>706,399</b>	<b>4,486,713</b>	<b>41,982,924</b>	<b>(765,791)</b>	<b>-2%</b>
<b>8100-8299 - Federal Revenue</b>																		
8181 Special Education - Federal (IDEA)	690,352	673,848	39,124	78,249	52,166	52,166	52,166	52,166	97,992	48,996	48,996	48,996	48,996	48,996	1,667	673,848	(16,504)	-2%
8221 Child Nutrition - Federal	1,678,831	1,871,263	-	-	-	-	155,814	209,944	163,861	161,645	121,234	161,645	181,851	222,262	493,006	1,871,263	192,432	11%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	1,245,418	1,238,770	-	-	-	-	-	-	309,693	-	-	309,693	-	-	619,385	1,238,770	(6,648)	-1%
8292 Title II	138,725	134,118	-	-	-	-	-	-	33,530	-	-	-	-	-	67,059	134,118	(4,607)	-3%
8294 Title III	159,359	161,174	-	-	-	-	-	-	40,293	-	-	40,293	-	-	80,587	161,174	1,814	1%
8295 Title IV, SSAE	99,325	101,214	-	-	-	-	-	-	25,304	-	-	25,304	-	-	50,607	101,214	1,889	2%
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	2,581,303	3,279,029	466,592	-	-	-	-	-	-	-	-	2,459,272	-	-	353,165	3,279,029	697,726	27%
<b>Total 8100-8299 - Other Federal Income</b>	<b>6,593,314</b>	<b>7,459,415</b>	<b>505,716</b>	<b>78,249</b>	<b>52,166</b>	<b>52,166</b>	<b>207,981</b>	<b>262,111</b>	<b>624,846</b>	<b>259,638</b>	<b>170,230</b>	<b>3,078,732</b>	<b>230,847</b>	<b>271,259</b>	<b>1,665,475</b>	<b>7,459,415</b>	<b>866,102</b>	<b>13%</b>
<b>8300-8599 - Other State Revenue</b>																		
8520 Child Nutrition - State	386,879	420,844	-	-	-	-	35,025	47,111	36,903	36,330	27,248	36,330	40,872	49,954	111,072	420,844	33,965	9%
8550 Mandate Block Grant	68,286	68,286	-	-	-	-	-	68,286	-	-	-	-	-	-	-	68,286	-	-
8561 State Lottery - Non Prop 20	479,764	512,342	-	-	-	-	-	-	128,085	-	-	128,085	-	-	256,171	512,342	32,578	7%
8562 State Lottery - Prop 20	189,083	208,410	-	-	-	-	-	-	-	-	-	-	-	-	208,410	208,410	19,327	10%
8560 Lottery Revenue	668,847	720,752	-	-	-	-	-	-	128,085	-	-	128,085	-	-	464,581	720,752	51,905	8%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	933,312	933,312	-	-	-	-	-	-	466,656	-	-	233,328	-	-	233,328	933,312	-	-
8592 State Mental Health	-	224,127	10,843	10,843	19,519	19,519	20,171	20,171	20,171	20,171	20,171	20,171	20,171	20,171	224,127	224,127	224,127	100%
8593 After School Education & Safety	813,931	813,931	-	-	-	-	529,055	-	-	-	-	203,483	-	-	81,393	813,931	-	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	830,055	8,089,824	4,018,624	219,935	395,883	395,883	728,084	728,084	728,084	728,084	728,084	728,084	728,084	-	(2,037,091)	8,089,824	7,259,769	875%
8596 Prop 28 Arts & Music	217,440	218,457	-	-	-	-	-	-	-	-	-	-	-	-	218,457	218,457	1,017	0%
8599 State Revenue - Other	2,244,034	2,418,462	8,488,811	-	-	822,374	1,572,000	-	-	-	-	604,615	-	-	(9,069,339)	2,418,462	174,428	8%
<b>Total 8300-8599 - Other State Income</b>	<b>6,162,785</b>	<b>13,907,995</b>	<b>12,518,279</b>	<b>230,778</b>	<b>415,402</b>	<b>1,237,776</b>	<b>2,884,336</b>	<b>863,653</b>	<b>1,379,900</b>	<b>784,586</b>	<b>775,503</b>	<b>1,954,098</b>	<b>789,127</b>	<b>49,954</b>	<b>(9,975,395)</b>	<b>13,907,995</b>	<b>7,745,210</b>	<b>126%</b>
<b>8600-8799 - Other Local Revenue</b>																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	98,353	138,521	9,808	30	61	63	16,070	16,070	16,070	16,070	16,070	16,070	16,070	16,070	-	138,521	40,169	41%
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8692 Grants	364,962	502,507	-	41,000	-	-	-	-	12,545	5,528	173	-	-	314,239	129,023	502,507	137,545	38%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	6,039	5,139	-	-	202	149	-	80	0	18	-	0	8,000	569	14,157	14,157	100%
8696 Other Fundraising	-	-	-	-	-	29	-	-	-	-	-	-	-	0	29	29	29	100%
8697 E-Rate	66,554	66,554	-	-	13,377	(0)	8,319	8,319	8,319	8,319	8,319	8,319	8,319	8,319	-	79,931	13,377	20%
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education	2,762,085	2,670,297	155,042	310,083	206,723	206,722	206,722	206,722	206,722	388,319	194,159	194,159	194,159	194,159	6,604	2,670,297	(91,788)	-3%
<b>Total 8600-8799 - Other Income-Local</b>	<b>3,291,953</b>	<b>3,383,917</b>	<b>169,989</b>	<b>351,113</b>	<b>220,161</b>	<b>207,016</b>	<b>231,261</b>	<b>231,112</b>	<b>243,736</b>	<b>418,236</b>	<b>218,739</b>	<b>218,549</b>	<b>218,549</b>	<b>540,787</b>	<b>136,196</b>	<b>3,405,442</b>	<b>113,489</b>	<b>3%</b>
<b>Prior Year Adjustments</b>																		
8999 Other Prior Year Adjustment	-	80,092	-	5,000	-	75,092	-	-	-	-	-	-	-	-	-	80,092	80,092	100%

**CAMINO NUEVO CHARTER ACADEMY**  
 2023-24 Cash Flow Forecast  
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	2023-24		Actuals as of 10/31/2023												FORECAST	Budget Variance			
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24		Accrual	Jul-23 - Jun-24	Better / (Worse)	% Better / (Worse)
			Jul-23	Aug-23	Sep-23	Oct-23													
<b>Total Prior Year Adjustments</b>	-	80,092	-	5,000	-	75,092	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>58,796,768</b>	<b>66,814,344</b>	<b>14,957,477</b>	<b>2,992,712</b>	<b>5,359,194</b>	<b>4,483,101</b>	<b>6,224,162</b>	<b>4,257,459</b>	<b>6,909,483</b>	<b>5,187,060</b>	<b>4,182,674</b>	<b>10,144,434</b>	<b>4,256,725</b>	<b>1,568,399</b>	<b>(3,687,011)</b>	<b>80,092</b>	<b>80,092</b>	<b>100%</b>	
<b>Expense</b>																			
<b>1000 - Certificated Salaries</b>																			
1110 Teachers' Salaries	11,557,844	11,200,173	(2,700)	913,254	929,217	948,755	1,018,198	1,018,198	1,018,198	1,018,198	1,018,198	1,018,198	1,018,198	1,018,198	1,018,198	-	10,934,106	623,738	5%
1120 Teachers' Hourly	53,200	93,100	2,100	4,258	10,202	8,607	7,448	5,586	8,845	8,379	10,707	6,983	10,241	7,914	-	91,267	(38,067)	-72%	
1170 Teachers' Salaries - Substitute	455,254	500,188	4,141	41,034	46,963	62,379	39,916	29,937	47,401	44,906	57,380	37,422	54,885	42,411	-	508,775	(53,521)	-12%	
1175 Teachers' Salaries - Stipend/Extra Duty	621,262	912,560	179,960	49,215	9,342	15,057	7,318	249,313	8,148	7,871	9,253	7,042	8,977	295,238	-	846,734	(225,472)	-36%	
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	396,389	398,504	19,131	11,609	8,750	8,750	33,209	33,209	33,209	33,209	33,209	33,209	33,209	33,209	-	313,908	82,481	21%	
1299 Certificated Pupil Support - Other	716,097	724,502	48,135	47,967	48,097	48,431	61,287	60,766	61,809	60,766	60,766	61,287	61,809	60,244	2,608	683,971	32,126	4%	
1300 Certificated Supervisors' & Administrators' Salaries	3,362,748	3,525,623	279,914	282,280	272,224	269,492	293,513	293,513	293,513	293,513	293,513	293,513	293,513	296,013	-	3,454,517	(91,769)	-3%	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 1000 - Certificated Salaries</b>	<b>17,162,794</b>	<b>17,354,649</b>	<b>530,681</b>	<b>1,349,617</b>	<b>1,324,796</b>	<b>1,361,471</b>	<b>1,460,889</b>	<b>1,690,521</b>	<b>1,471,121</b>	<b>1,466,841</b>	<b>1,483,024</b>	<b>1,457,653</b>	<b>1,480,831</b>	<b>1,753,226</b>	<b>2,608</b>	<b>16,833,279</b>	329,515	2%	
<b>2000 - Classified Salaries</b>																			
2111 Instructional Aide & Other Salaries	2,922,486	2,887,059	45,050	219,618	235,698	261,146	224,396	188,975	265,305	251,669	319,850	210,759	306,214	303,974	-	2,832,654	89,832	3%	
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	532,750	1,216,415	80,809	30,923	30,460	46,392	88,487	66,365	105,078	99,548	127,200	82,956	121,669	99,342	-	979,229	(446,479)	-84%	
2200 Classified Support Salaries	781,772	780,859	46,527	69,547	60,283	63,354	65,772	61,952	69,242	64,046	65,791	65,423	70,289	61,273	12,119	775,618	6,154	1%	
2300 Classified Supervisors' & Administrators' Salaries	223,646	247,726	16,661	11,544	12,466	12,299	20,636	19,936	21,217	20,658	21,260	20,516	21,578	20,319	1,094	220,185	3,461	2%	
2400 Classified Office Staff Salaries	1,401,360	1,505,679	79,753	116,790	122,637	124,623	126,260	120,326	131,521	124,364	127,730	125,587	133,541	120,449	16,210	1,469,791	(68,431)	-5%	
2900 Other Classified Salaries	1,667,381	1,661,035	92,483	148,235	147,692	154,104	137,504	118,849	152,047	143,520	164,079	133,392	164,382	137,201	11,038	1,704,525	(37,145)	-2%	
<b>Total 2000 - Classified Salaries</b>	<b>7,529,395</b>	<b>8,298,772</b>	<b>361,283</b>	<b>596,656</b>	<b>609,236</b>	<b>661,918</b>	<b>663,055</b>	<b>576,403</b>	<b>744,410</b>	<b>703,805</b>	<b>825,910</b>	<b>638,634</b>	<b>817,673</b>	<b>742,558</b>	<b>40,461</b>	<b>7,982,003</b>	(452,608)	-6%	
<b>3000 - Employee Benefits</b>																			
3111 STRS - State Teachers Retirement System	3,278,094	3,314,738	129,526	255,197	251,783	258,661	279,030	322,890	280,984	280,167	283,258	278,412	282,839	334,866	498	3,238,110	39,984	1%	
3212 PERS - Public Employee Retirement System	2,008,842	2,214,112	83,932	137,766	164,837	165,900	176,903	153,784	198,609	187,775	220,353	170,387	218,155	198,114	10,795	2,087,311	(78,468)	-4%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	466,822	514,524	23,072	36,443	37,321	40,917	41,109	35,737	46,153	43,636	51,206	39,595	50,696	46,039	2,509	494,433	(27,611)	-6%	
3331 MED - Medicare	358,037	371,975	15,400	27,604	27,382	28,701	30,797	32,125	32,870	31,474	33,480	30,396	33,328	36,189	624	360,371	(2,335)	-1%	
3401 H&W - Health & Welfare	2,150,321	2,049,586	315,744	(46,993)	(50,235)	290,787	201,183	169,098	169,098	169,098	169,098	169,098	169,098	169,098	230,638	2,124,809	25,511	1%	
3501 SUI - State Unemployment Insurance	12,346	18,827	531	952	944	990	1,062	1,133	1,108	1,085	1,154	1,149	1,149	1,248	22	12,427	(81)	-1%	
3601 Workers' Compensation Insurance	308,564	381,051	84,583	24,148	-	48,123	24,103	24,103	24,103	24,103	24,103	24,103	3,892	-	305,362	3,202	1%		
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	(692)	(690)	259	533	407	407	407	407	407	407	407	407	407	2,665	(2,665)	100%	
<b>Total 3000 - Employee Benefits</b>	<b>8,583,027</b>	<b>8,858,813</b>	<b>652,095</b>	<b>434,428</b>	<b>432,291</b>	<b>834,613</b>	<b>754,594</b>	<b>740,022</b>	<b>752,586</b>	<b>737,744</b>	<b>783,058</b>	<b>713,446</b>	<b>759,564</b>	<b>785,961</b>	<b>245,086</b>	<b>8,625,489</b>	(42,462)	0%	
<b>4000 - Supplies</b>																			
4111 Core Curricula Materials	459,143	499,497	4,719	5,812	25,624	(1,750)	58,137	58,137	58,137	58,137	58,137	58,137	58,137	58,137	-	499,497	(40,354)	-9%	
4211 Books & Other Reference Materials	32,700	257,906	-	1,356	1,039	4,741	31,346	31,346	31,346	31,346	31,346	31,346	31,346	31,346	-	257,906	(225,206)	-689%	
4311 Student Materials	332,313	367,312	4,200	38,891	29,315	33,822	32,635	32,635	32,635	32,635	32,635	32,635	32,635	32,635	-	367,312	(34,999)	-11%	
4351 Office Supplies	79,800	80,687	347	5,136	7,376	4,937	7,861	7,861	7,861	7,861	7,861	7,861	7,861	7,861	-	80,687	(887)	-1%	
4371 Custodial Supplies	140,600	144,843	5,123	22,975	9,709	14,006	11,629	11,629	11,629	11,629	11,629	11,629	11,629	11,629	-	144,843	(4,243)	-3%	
4391 Food (Non Nutrition Program)	137,590	420,490	1,932	31,564	70,786	6,920	38,661	38,661	38,661	38,661	38,661	38,661	38,661	38,661	-	420,490	(282,900)	-206%	
4392 Uniforms	33,001	95,251	-	4,614	2,051	10,063	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	-	95,251	(62,250)	-189%	
4393 PE & Sports Equipment	21,000	40,234	-	487	9,744	8,749	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	-	40,234	(19,234)	-92%	
4395 Before & After School Program Supplies	-	677,000	-	-	-	5,618	83,923	83,923	83,923	83,923	83,923	83,923	83,923	83,923	-	677,000	(677,000)	100%	
4399 All Other Supplies	91,953	107,409	297	4,268	9,922	11,943	10,122	10,122	10,122	10,122	10,122	10,122	10,122	10,122	-	107,409	(15,456)	-17%	
4390 Other Supplies	283,544	1,340,384	2,229	40,933	92,502	43,294	145,178	145,178	145,178	145,178	145,178	145,178	145,178	145,178	-	1,340,384	(1,056,839)	-373%	
4411 Non Capitalized Equipment	299,250	569,337	211,688	44,675	91,552	12,626	26,099	26,099	26,099	26,099	26,099	26,099	26,099	26,099	-	569,337	(270,087)	-90%	
4711 Nutrition Program Food & Supplies	1,713,253	2,298,466	8,423	-	101,750	257,486	199,143	196,536	147,402	196,536	221,104	270,238	159,686	270,238	260,331	2,288,873	(575,620)	-34%	
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4000 - Supplies</b>	<b>3,340,604</b>	<b>5,558,432</b>	<b>236,729</b>	<b>159,779</b>	<b>358,866</b>	<b>369,163</b>	<b>512,029</b>	<b>509,422</b>	<b>460,288</b>	<b>509,422</b>	<b>533,989</b>	<b>583,124</b>	<b>472,572</b>	<b>583,124</b>	<b>260,331</b>	<b>5,548,839</b>	(2,208,235)	-66%	
<b>5000 - Operating Services</b>																			
5211 Travel & Conferences	66,101	178,223	2,625	1,553	68	10,477	20,437	20,437	20,437	20,437	20,437	20,437	20,437	20,437	-	178,223	(112,122)	-170%	
5311 Dues & Memberships	93,470																		

**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Cash Flow Forecast

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			Actuals as of 10/31/2023												FORECAST Jul-23 - Jun-24	Budget Variance			
	2023-24	2023-24	ACTUAL	ACTUAL	ACTUAL	ACTUAL													
	Budget	Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24		Accrual	Better / (Worse)	% Better / (Worse)	
5611 School Rent - Private Facility	1,257,559	1,257,559	90,810	90,810	90,810	90,810	111,790	111,790	111,790	111,790	111,790	111,790	111,790	111,790	-	1,257,559	0		
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5619 Other Facility Rentals	61,201	226,201	249	15,946	942	8,295	25,096	25,096	25,096	25,096	25,096	25,096	25,096	25,096	-	226,201	(165,000)	-270%	
5621 Equipment Lease	216,328	216,328	17,541	10,865	14,398	50	21,684	21,684	21,684	21,684	21,684	21,684	21,684	21,684	-	216,328	0		
5631 Vendor Repairs	620,316	654,216	17,081	29,973	48,330	29,243	58,843	58,843	58,843	58,843	58,843	58,843	58,843	58,843	58,843	654,216	(33,900)	-5%	
5812 Field Trips & Pupil Transportation	178,440	1,516,590	-	5,725	8,153	25,955	184,595	184,595	184,595	184,595	184,595	184,595	184,595	184,595	-	1,516,590	(1,338,150)	-750%	
5821 Legal	22,000	99,865	-	-	1,372	77,865	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	99,865	(77,865)	-354%	
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5831 Advertisement & Recruitment	45,377	47,377	2,117	618	1,898	1,948	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	-	47,377	(2,000)	-4%	
5841 Contracted Substitute Teachers	56,450	478,139	-	15,909	90,508	106,485	99,917	20,665	20,665	20,665	20,665	20,665	20,665	20,665	20,665	478,139	(421,689)	-747%	
5842 Special Education Services	3,905,071	4,039,078	334	28,990	98,431	146,018	418,367	418,367	418,367	418,367	418,367	418,367	418,367	418,367	418,367	4,039,078	(134,006)	-3%	
5843 Non Public School	518,923	377,502	-	-	-	-	32,749	49,251	49,251	49,251	49,251	49,251	49,251	49,251	-	377,502	141,421	27%	
5844 After School Services	813,932	813,932	-	-	77,323	154,647	72,745	72,745	72,745	72,745	72,745	72,745	72,745	72,745	-	813,932	-		
5849 Other Student Instructional Services	968,675	3,394,972	73,666	-	471,429	438,612	301,408	301,408	301,408	301,408	301,408	301,408	301,408	301,408	-	3,394,972	(2,426,297)	-250%	
5852 PD Consultants & Tuition	268,154	453,687	2,658	11,930	138,978	108,982	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	-	453,687	(185,533)	-69%	
5854 Nursing & Medical (Non-IEP)	20,700	20,700	-	-	-	-	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	-	20,700	-		
5859 All Other Consultants & Services	696,382	1,220,124	19,267	46,223	50,642	205,756	112,280	112,280	112,280	112,280	112,280	112,280	112,280	112,280	-	1,220,124	(523,742)	-75%	
5861 Non Instructional Software	608,053	676,993	346,688	22,215	21,266	37,787	31,129	31,129	31,129	31,129	31,129	31,129	31,129	31,129	-	676,993	(68,940)	-11%	
5865 Fundraising Cost	-	-	-	-	-	8,913	0	0	0	0	0	0	0	0	-	8,914	(8,914)	100%	
5871 District Oversight Fees	427,487	419,829	22,416	44,831	29,889	29,888	36,601	36,601	36,601	36,601	36,601	36,601	36,601	36,601	-	419,829	7,658	2%	
5872 Special Education Fees (SELPA)	690,487	668,829	38,834	77,668	51,774	51,776	53,506	53,506	53,506	96,086	48,043	48,043	48,043	48,043	-	668,829	21,658	3%	
5881 Intra-Agency Fees	6,204,446	6,160,921	-	-	-	1,558,728	575,274	575,274	575,274	575,274	575,274	575,274	575,274	575,274	-	6,160,921	43,524	1%	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5898 Uncategorized Expense	-	-	-	925	2,542	6,330	-	-	-	-	-	-	-	-	-	-	9,798	(9,798)	100%
5899 All Other Expenses	84,478	84,478	-	500	(27,735)	22,623	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	-	84,478	-		
5911 Office Phone	81,252	81,252	258	5,083	7,148	7,131	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	-	81,252	0		
5913 Mobile Phone	8,472	8,472	-	-	-	-	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	-	8,472	-		
5921 Internet	83,193	83,193	-	-	-	-	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	-	83,193	-		
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5931 Postage & Shipping	14,074	15,374	1,632	2,720	418	2,688	(691)	1,230	1,230	1,230	1,230	1,230	1,230	1,230	-	15,374	(1,300)	-9%	
5999 Other Communications	-	3,401	283	291	12,448	298	290	290	290	290	290	290	290	290	-	15,641	(15,641)	100%	
<b>Total 5000 - Operating Services</b>	<b>20,309,525</b>	<b>25,736,929</b>	<b>794,359</b>	<b>513,170</b>	<b>1,386,980</b>	<b>3,289,445</b>	<b>2,448,311</b>	<b>2,387,481</b>	<b>2,387,481</b>	<b>2,430,061</b>	<b>2,382,018</b>	<b>2,382,018</b>	<b>2,392,587</b>	<b>2,392,587</b>	<b>581,383</b>	<b>25,767,881</b>	<b>(5,458,355)</b>	<b>-27%</b>	
<b>6000 - Capital Outlay</b>																			
6901 Depreciation Expense	1,483,152	1,467,970	114,596	113,925	114,840	114,098	120,177	127,877	127,348	127,768	127,573	126,827	126,197	125,734	-	1,466,959	16,192	1%	
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total 6000 - Capital Outlay</b>	<b>1,483,152</b>	<b>1,467,970</b>	<b>114,596</b>	<b>113,925</b>	<b>114,840</b>	<b>114,098</b>	<b>120,177</b>	<b>127,877</b>	<b>127,348</b>	<b>127,768</b>	<b>127,573</b>	<b>126,827</b>	<b>126,197</b>	<b>125,734</b>	<b>-</b>	<b>1,466,959</b>	<b>16,192</b>	<b>1%</b>	
<b>7000 - Other Outgo</b>																			
7438 Interest Expense	194,796	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796	-		
<b>Total 7000 - Other Outgo</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	<b>-</b>	<b>98,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENSE</b>	<b>58,603,292</b>	<b>67,470,360</b>	<b>2,689,744</b>	<b>3,167,576</b>	<b>4,325,415</b>	<b>6,630,708</b>	<b>5,959,055</b>	<b>6,031,727</b>	<b>5,943,234</b>	<b>5,975,641</b>	<b>6,231,964</b>	<b>5,901,701</b>	<b>6,049,424</b>	<b>6,383,190</b>	<b>1,129,869</b>	<b>66,419,245</b>	<b>(7,815,953)</b>	<b>-13%</b>	
<b>NET INCOME</b>	<b>193,476</b>	<b>(656,016)</b>	<b>12,267,733</b>	<b>(174,864)</b>	<b>1,033,779</b>	<b>(2,147,606)</b>	<b>265,107</b>	<b>(1,774,267)</b>	<b>966,249</b>	<b>(788,581)</b>	<b>(2,049,289)</b>	<b>4,242,734</b>	<b>(1,792,698)</b>	<b>(4,814,791)</b>	<b>(4,816,880)</b>	<b>416,624</b>	<b>223,149</b>	<b>115%</b>	
<b>Operating Income</b>																			
<b>EBITDA</b>																<b>1,883,584</b>	<b>2,078,380</b>		
<b>Beginning Cash Balance</b>	22,808,032	29,037,720	29,037,720	27,168,442	27,439,638	28,441,870	26,169,346	25,418,542	23,313,423	24,484,912	24,636,043	22,511,021	27,500,687	27,630,046	23,856,229	29,037,720	6,229,688		
<b>Cash Flow from Operating Activities</b>																			
Net Income	193,476	(656,016)	12,267,733	(174,864)	1,033,779	(2,147,606)	265,107	(1,774,267)	966,249	(788,581)	(2,049,289)	4,242,734	(1,792,698)	(4,814,791)	(4,816,880)	416,624	223,149		
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prior Year Accounts Receivable	8,007,024	-	822,564	796,544	-	856,742	-	175,500	81,393	861,944	-	618,722	1,416,011	-	-	5,629,420	(2,377,604)		
Current Year Accounts Receivable	(7,650,891)	(7,520,600)	-	-	-	-	-	-	-	-	-	-	-	-	(7,520,600)	(7,520,600)	130,290		
Change in Due from	-	-	(31,621)	(213,437)	(63,948)	74,074	-	-	-	-	-	1,384	379,850	-	-	146,301	146,301		
Change in Accounts Payable	(70,621)	69,737	(1,385,893)	(525,876)	(90,326)	99,905	(252,922)	-	-	-	-	-	-	1,094,981	1,129,869	69,737	140,358		
Change in Due to	(1,124,352)	3,701,334	(265,392)	(107,577)	(57,106)	(1,323,683)	(268,644)	-	-	-	-	-	-	-	5,723,735	3,701,334	4,825,685		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities	-	(284,132)	(999,017)	393,470	296,759	24,657	-	-	-	-	-	-	-	-	-	(284,132)	(284,132)		
Change in Prepaid Expenditures	(134,908)	(61,035)	125,754	-	(1,294)	(5,754)	-	-	-	-	-	-	-	-	(179,741)	(61,035)	73,874		
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Cash Flow Forecast

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	2023-24		ACTUAL				Actuals as of 10/31/2023										FORECAST	Budget Variance	
	Budget	Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Jul-23 - Jun-24	Better / (Worse)	% Better / (Worse)	
Change in Deferred Revenue	(11,405,087)	(7,055,408)	(12,539,284)	-	-	-	-	-	-	-	-	-	-	-	5,483,876	(7,055,408)	4,349,679		
Change in Other Long Term Assets	-	145,078	36,083	36,207	36,332	36,456	-	-	-	-	-	-	-	-	-	145,078	-		
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	1,483,152	1,466,959	114,596	113,925	114,840	114,098	120,177	127,877	127,348	127,768	127,573	126,827	126,197	125,734	-	1,466,959	(16,192)		
<b>Cash Flow from Investing Activities</b>																			
Capital Expenditures	(846,300)	(1,431,172)	(14,800)	(47,196)	(65,512)	(1,413)	(614,521)	(634,230)	(3,500)	(50,000)	-	-	-	-	-	(1,431,172)	(584,872)		
<b>Cash Flow from Financing Activities</b>																			
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Loans	(404,597)	(404,597)	-	-	(201,292)	-	-	-	-	-	(203,305)	-	-	-	-	(404,597)	-		
<b>Ending Cash Balance</b>	<b>10,854,927</b>	<b>17,007,868</b>	<b>27,168,442</b>	<b>27,439,638</b>	<b>28,441,870</b>	<b>26,169,346</b>	<b>25,418,542</b>	<b>23,313,423</b>	<b>24,484,912</b>	<b>24,636,043</b>	<b>22,511,021</b>	<b>27,500,687</b>	<b>27,630,046</b>	<b>23,856,229</b>	<b>23,856,229</b>	<b>23,856,229</b>	<b>13,001,302</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,864,534.12	6,864,534.12	1,948,707.00	6,593,479.06	(271,055.06)	-3.9%
2) Federal Revenue		8100-8299	705,399.57	705,399.57	38,687.00	808,349.47	102,949.90	14.6%
3) Other State Revenue		8300-8599	1,129,207.44	1,129,207.44	2,334,485.83	2,531,646.25	1,402,438.81	124.2%
4) Other Local Revenue		8600-8799	516,035.22	516,035.22	161,000.55	552,597.16	36,561.94	7.1%
5) TOTAL, REVENUES			9,215,176.35	9,215,176.35	4,482,880.38	10,486,071.94		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	2,828,079.75	2,828,079.75	735,724.19	2,698,661.86	129,417.89	4.6%
2) Classified Salaries		2000-2999	1,164,419.02	1,164,419.02	350,828.45	1,255,159.64	(90,740.62)	-7.8%
3) Employee Benefits		3000-3999	1,360,008.64	1,360,008.64	389,326.87	1,422,123.07	(62,114.43)	-4.6%
4) Books and Supplies		4000-4999	532,282.43	532,282.43	257,226.57	792,707.80	(260,425.37)	-48.9%
5) Services and Other Operating Expenses		5000-5999	3,158,169.77	3,158,169.77	1,102,383.05	4,036,846.92	(878,677.15)	-27.8%
6) Depreciation and Amortization		6000-6999	161,503.07	161,503.07	48,159.47	142,671.86	18,831.21	11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,204,462.68	9,204,462.68	2,883,648.60	10,348,171.15		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,713.67	10,713.67	1,599,231.78	137,900.79		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			10,713.67	10,713.67	1,599,231.78	137,900.79		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,070,789.72	3,070,789.72		3,179,567.83	108,778.11	3.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,070,789.72	3,070,789.72		3,179,567.83		
d) Other Restatements		9795	101,221.09	101,221.09		(.04)	(101,221.13)	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,172,010.81	3,172,010.81		3,179,567.79		
2) Ending Net Position, June 30 (E + F1e)			3,182,724.48	3,182,724.48		3,317,468.58		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	592,104.92	592,104.92		631,518.75		
b) Restricted Net Position		9797	33,165.99	33,165.99		17,751.73		
c) Unrestricted Net Position		9790	2,557,453.57	2,557,453.57		2,668,198.10		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,205,355.16	4,205,355.16	1,033,826.00	3,726,801.52	(478,553.64)	-11.4%

Camino Nuevo Charter Academy #4  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647330124826  
 Form 621  
 E815PE3JPP(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	1,100,810.92	1,100,810.92	359,788.00	1,286,840.99	186,030.07	16.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,558,368.04	1,558,368.04	555,093.00	1,579,836.55	21,468.51	1.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,864,534.12</b>	<b>6,864,534.12</b>	<b>1,948,707.00</b>	<b>6,593,479.06</b>	<b>(271,055.06)</b>	<b>-3.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	239,114.57	239,114.57	0.00	206,020.24	(33,094.33)	-13.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	114,775.70	114,775.70	38,501.00	109,577.82	(5,197.88)	-4.5%
Title I, Part A, Basic	3010	8290	235,144.00	235,144.00	0.00	227,071.00	(8,073.00)	-3.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	29,459.00	29,459.00	0.00	23,514.00	(5,945.00)	-20.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	21,964.80	21,964.80	186.00	23,965.20	2,000.40	9.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	18,042.00	18,042.00	0.00	18,115.00	73.00	0.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	46,899.50	46,899.50	0.00	200,086.21	153,186.71	326.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>705,399.57</b>	<b>705,399.57</b>	<b>38,687.00</b>	<b>808,349.47</b>	<b>102,949.90</b>	<b>14.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	73,713.11	73,713.11	0.00	53,360.36	(20,352.75)	-27.6%
Mandated Costs Reimbursements		8550	9,238.04	9,238.04	0.00	9,238.04	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	111,200.40	111,200.40	27,854.47	145,611.81	34,411.41	30.9%

Camino Nuevo Charter Academy #4  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330124826  
Form 621  
E815PE3JPP(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.00	203,482.84	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	731,573.05	731,573.05	2,306,631.36	2,119,953.20	1,388,380.15	189.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,129,207.44</b>	<b>1,129,207.44</b>	<b>2,334,485.83</b>	<b>2,531,646.25</b>	<b>1,402,438.81</b>	<b>124.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	1,882.83	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	459,215.42	459,215.42	152,571.00	434,230.64	(24,984.78)	-5.4%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	41,819.80	41,819.80	6,546.72	103,366.52	61,546.72	147.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>516,035.22</b>	<b>516,035.22</b>	<b>161,000.55</b>	<b>552,597.16</b>	<b>36,561.94</b>	<b>7.1%</b>
<b>TOTAL, REVENUES</b>			<b>9,215,176.35</b>	<b>9,215,176.35</b>	<b>4,482,880.38</b>	<b>10,486,071.94</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,180,595.17	2,180,595.17	516,468.43	2,019,825.01	160,770.16	7.4%
Certificated Pupil Support Salaries		1200	171,560.29	171,560.29	39,832.55	156,618.50	14,941.79	8.7%
Certificated Supervisors' and Administrators' Salaries		1300	475,924.29	475,924.29	179,423.21	522,218.35	(46,294.06)	-9.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%



Camino Nuevo Charter Academy #4  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330124826  
Form 621  
E815PE3JPP(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			2,828,079.75	2,828,079.75	735,724.19	2,698,661.86	129,417.89	4.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	516,298.25	516,298.25	140,541.44	567,150.80	(50,852.55)	-9.8%
Classified Support Salaries		2200	114,880.13	114,880.13	35,634.08	114,796.44	83.69	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,745.83	217,745.83	75,650.76	251,540.66	(33,794.83)	-15.5%
Other Classified Salaries		2900	315,494.81	315,494.81	99,002.17	321,671.74	(6,176.93)	-2.0%
TOTAL, CLASSIFIED SALARIES			1,164,419.02	1,164,419.02	350,828.45	1,255,159.64	(90,740.62)	-7.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	540,163.24	540,163.24	145,455.12	520,376.21	19,787.03	3.7%
PERS		3201-3202	310,667.00	310,667.00	90,619.66	331,895.22	(21,228.22)	-6.8%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	130,085.23	130,085.23	37,541.97	135,185.89	(5,100.66)	-3.9%
Unemployment Insurance		3401-3402	322,230.86	322,230.86	89,588.01	378,683.32	(56,452.46)	-17.5%
Workers' Compensation		3501-3502	1,996.25	1,996.25	548.16	1,982.22	14.03	0.7%
OPEB, Allocated		3601-3602	54,866.06	54,866.06	25,361.95	52,605.98	2,260.08	4.1%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	212.00	1,394.23	(1,394.23)	New
TOTAL, EMPLOYEE BENEFITS			1,360,008.64	1,360,008.64	389,326.87	1,422,123.07	(62,114.43)	-4.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	97,784.75	97,784.75	6,353.00	106,784.75	(9,000.00)	-9.2%
Books and Other Reference Materials		4200	3,000.00	3,000.00	776.18	38,000.00	(35,000.00)	-1,166.7%
Materials and Supplies		4300	119,845.00	119,845.00	73,651.71	264,498.74	(144,653.74)	-120.7%
Noncapitalized Equipment		4400	60,750.00	60,750.00	115,237.93	128,282.88	(67,532.88)	-111.2%
Food		4700	250,902.68	250,902.68	61,207.75	255,141.43	(4,238.75)	-1.7%
TOTAL, BOOKS AND SUPPLIES			532,282.43	532,282.43	257,226.57	792,707.80	(260,425.37)	-48.9%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,043.65	8,043.65	1,765.45	16,043.65	(8,000.00)	-99.5%
Dues and Memberships		5300	9,397.84	9,397.84	9,916.96	10,779.34	(1,381.50)	-14.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	477,671.87	477,671.87	85,008.07	490,006.87	(12,335.00)	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,210.94	99,210.94	53,418.50	105,210.94	(6,000.00)	-6.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,534,713.47	2,534,713.47	946,772.79	3,382,998.52	(848,285.05)	-33.5%
Communications		5900	29,132.00	29,132.00	5,501.28	31,807.60	(2,675.60)	-9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,158,169.77	3,158,169.77	1,102,383.05	4,036,846.92	(878,677.15)	-27.8%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	161,503.07	161,503.07	48,159.47	142,671.86	18,831.21	11.7%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			161,503.07	161,503.07	48,159.47	142,671.86	18,831.21	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			9,204,462.68	9,204,462.68	2,883,648.60	10,348,171.15		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Camino Nuevo Charter Academy #4  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Restricted Detail

19647330124826  
 Form 621  
 E815PE3JPP(2023-24)

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,751.73
Total, Restricted Net Position		17,751.73

Camino Nuevo Elementary #3  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647330122564  
 Form 621  
 E8198J8J4P(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,978,317.45	9,978,317.45	2,738,406.00	9,676,650.43	(301,667.02)	-3.0%
2) Federal Revenue		8100-8299	2,226,233.49	2,226,233.49	285,667.57	2,367,459.41	141,225.92	6.3%
3) Other State Revenue		8300-8599	1,343,793.28	1,343,793.28	4,063,278.98	3,541,552.93	2,197,759.65	163.5%
4) Other Local Revenue		8600-8799	795,092.10	795,092.10	227,539.85	821,869.57	26,777.47	3.4%
5) TOTAL, REVENUES			14,343,436.32	14,343,436.32	7,314,892.40	16,407,532.34		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	4,139,713.85	4,139,713.85	1,049,545.76	3,891,498.52	248,215.33	6.0%
2) Classified Salaries		2000-2999	2,030,278.09	2,030,278.09	559,063.47	2,013,070.77	17,207.32	0.8%
3) Employee Benefits		3000-3999	2,186,041.88	2,186,041.88	559,262.29	2,056,688.46	129,353.42	5.9%
4) Books and Supplies		4000-4999	885,820.76	885,820.76	228,049.61	1,443,256.13	(557,435.37)	-62.9%
5) Services and Other Operating Expenses		5000-5999	4,802,627.29	4,802,627.29	1,362,857.24	6,457,834.32	(1,655,207.03)	-34.5%
6) Depreciation and Amortization		6000-6999	230,898.87	230,898.87	65,836.45	235,836.11	(4,937.24)	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,275,380.74	14,275,380.74	3,824,614.82	16,098,184.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			68,055.58	68,055.58	3,490,277.58	309,348.03		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			68,055.58	68,055.58	3,490,277.58	309,348.03		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,043,463.93	6,043,463.93		5,793,786.90	(249,677.03)	-4.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,043,463.93	6,043,463.93		5,793,786.90		
d) Other Restatements		9795	(255,897.53)	(255,897.53)		.03	255,897.56	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,787,566.40	5,787,566.40		5,793,786.93		
2) Ending Net Position, June 30 (E + F1e)			5,855,621.98	5,855,621.98		6,103,134.96		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	928,300.23	928,300.23		1,301,220.61		
b) Restricted Net Position		9797	0.00	0.00		1,340.25		
c) Unrestricted Net Position		9790	4,927,321.75	4,927,321.75		4,800,574.10		
<b>LCFF SOURCES</b>								
Principal Apportionment								

Camino Nuevo Elementary #3  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330122564  
Form 621  
E8198J8J4P(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Current Year		8011	6,144,459.21	6,144,459.21	1,471,144.00	5,502,045.26	(642,413.95)	-10.5%
Education Protection Account State Aid - Current Year		8012	1,581,863.65	1,581,863.65	496,668.00	1,868,163.06	286,299.41	18.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,251,994.59	2,251,994.59	770,594.00	2,306,442.11	54,447.52	2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,978,317.45	9,978,317.45	2,738,406.00	9,676,650.43	(301,667.02)	-3.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	410,513.37	410,513.37	0.00	448,241.17	37,727.80	9.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	165,862.14	165,862.14	53,448.00	159,975.34	(5,886.80)	-3.5%
Title I, Part A, Basic	3010	8290	257,138.00	257,138.00	0.00	257,193.00	55.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,979.00	26,979.00	0.00	27,323.00	344.00	1.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	43,700.80	43,700.80	166.00	43,866.80	166.00	0.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	21,059.00	21,059.00	0.00	21,529.00	470.00	2.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,300,981.18	1,300,981.18	232,053.57	1,409,331.10	108,349.92	8.3%
TOTAL, FEDERAL REVENUE			2,226,233.49	2,226,233.49	285,667.57	2,367,459.41	141,225.92	6.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	85,000.40	85,000.40	0.00	91,332.10	6,331.70	7.4%
Mandated Costs Reimbursements		8550	12,824.49	12,824.49	0.00	12,824.49	0.00	0.0%

Camino Nuevo Elementary #3  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647330122564  
 Form 621  
 E8198J8J4P(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	160,695.48	160,695.48	2,311.31	173,396.11	12,700.63	7.9%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.00	203,482.84	0.00	0.0%
Charter School Facility Grant	6030	8590	188,275.95	188,275.95	0.00	188,275.95	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	693,514.12	693,514.12	4,060,967.67	2,872,241.44	2,178,727.32	314.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,343,793.28</b>	<b>1,343,793.28</b>	<b>4,063,278.98</b>	<b>3,541,552.93</b>	<b>2,197,759.65</b>	<b>163.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,188.88	23,188.88	2,196.78	35,278.04	12,089.16	52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	663,611.31	663,611.31	211,804.00	633,943.96	(29,667.35)	-4.5%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	108,291.91	108,291.91	13,539.07	152,647.57	44,355.66	41.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>795,092.10</b>	<b>795,092.10</b>	<b>227,539.85</b>	<b>821,869.57</b>	<b>26,777.47</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>14,343,436.32</b>	<b>14,343,436.32</b>	<b>7,314,892.40</b>	<b>16,407,532.34</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,976,589.41	2,976,589.41	697,686.98	2,762,321.33	214,268.08	7.2%
Certificated Pupil Support Salaries		1200	246,753.36	246,753.36	49,689.78	218,387.16	28,366.20	11.5%
Certificated Supervisors' and Administrators' Salaries		1300	916,371.08	916,371.08	302,169.00	910,790.03	5,581.05	0.6%

Camino Nuevo Elementary #3  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330122564  
Form 621  
E8198J8J4P(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			4,139,713.85	4,139,713.85	1,049,545.76	3,891,498.52	248,215.33	6.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	884,427.99	884,427.99	224,446.07	891,432.01	(7,004.02)	-0.8%
Classified Support Salaries		2200	197,627.91	197,627.91	62,924.73	197,933.42	(305.51)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	82,400.00	82,400.00	6,866.66	61,799.99	20,600.01	25.0%
Clerical, Technical and Office Salaries		2400	410,470.19	410,470.19	124,173.01	414,344.96	(3,874.77)	-0.9%
Other Classified Salaries		2900	455,352.00	455,352.00	140,653.00	447,560.39	7,791.61	1.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,030,278.09	2,030,278.09	559,063.47	2,013,070.77	17,207.32	0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	790,685.34	790,685.34	208,855.12	751,668.10	39,017.24	4.9%
PERS		3201-3202	541,678.20	541,678.20	136,562.53	524,491.66	17,186.54	3.2%
OASDI/Medicare/Alternative		3301-3302	215,342.13	215,342.13	57,421.82	209,861.67	5,480.46	2.5%
Health and Welfare Benefits		3401-3402	560,100.12	560,100.12	116,015.67	489,834.09	70,266.03	12.5%
Unemployment Insurance		3501-3502	3,084.99	3,084.99	810.50	2,958.47	126.52	4.1%
Workers' Compensation		3601-3602	75,151.10	75,151.10	39,194.27	75,398.82	(247.72)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	402.38	2,475.65	(2,475.65)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,186,041.88	2,186,041.88	559,262.29	2,056,688.46	129,353.42	5.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	133,223.60	133,223.60	7,436.58	144,223.60	(11,000.00)	-8.3%
Books and Other Reference Materials		4200	6,700.00	6,700.00	2,036.13	71,906.00	(65,206.00)	-973.2%
Materials and Supplies		4300	237,615.76	237,615.76	86,735.93	576,751.06	(339,135.30)	-142.7%
Noncapitalized Equipment		4400	96,900.00	96,900.00	28,547.97	123,809.41	(26,909.41)	-27.8%
Food		4700	411,381.40	411,381.40	103,293.00	526,566.06	(115,184.66)	-28.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			885,820.76	885,820.76	228,049.61	1,443,256.13	(557,435.37)	-62.9%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,003.14	12,003.14	4,645.51	42,125.14	(30,122.00)	-251.0%
Dues and Memberships		5300	17,762.78	17,762.78	13,300.41	18,002.78	(240.00)	-1.4%
Insurance		5400-5450	47,223.96	47,223.96	28,203.20	47,223.96	0.00	0.0%
Operations and Housekeeping Services		5500	452,647.22	452,647.22	89,472.81	506,143.22	(53,496.00)	-11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	511,366.32	511,366.32	121,567.78	566,366.32	(55,000.00)	-10.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,698,627.87	3,698,627.87	1,091,058.39	5,209,940.37	(1,511,312.50)	-40.9%
Communications		5900	62,996.00	62,996.00	14,609.14	68,032.53	(5,036.53)	-8.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			4,802,627.29	4,802,627.29	1,362,857.24	6,457,834.32	(1,655,207.03)	-34.5%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	230,898.87	230,898.87	65,836.45	235,836.11	(4,937.24)	-2.1%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%



Camino Nuevo Elementary #3  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647330122564  
 Form 621  
 E8198J8J4P(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			230,898.87	230,898.87	65,836.45	235,836.11	(4,937.24)	-2.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			14,275,380.74	14,275,380.74	3,824,614.82	16,098,184.31		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Camino Nuevo Elementary #3  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647330122564  
 Form 621  
 E8198J8J4P(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Camino Nuevo Elementary #3  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Restricted Detail

19647330122564  
 Form 62I  
 E8198J8J4P(2023-24)

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,340.25
Total, Restricted Net Position		1,340.25

Camino Nuevo Charter Academy #2  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330122861  
Form 621  
E81HUPGEKN(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,509,555.33	9,509,555.33	2,450,426.00	9,312,876.17	(196,679.16)	-2.1%
2) Federal Revenue		8100-8299	1,124,082.49	1,124,082.49	48,431.00	1,253,173.86	129,091.37	11.5%
3) Other State Revenue		8300-8599	1,312,603.11	1,312,603.11	2,758,342.83	3,406,197.11	2,093,594.00	159.5%
4) Other Local Revenue		8600-8799	774,970.62	774,970.62	242,034.38	811,745.91	36,775.29	4.7%
5) TOTAL, REVENUES			12,721,211.55	12,721,211.55	5,499,234.21	14,783,993.05		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	3,640,571.76	3,640,571.76	1,015,385.87	3,666,891.47	(26,319.71)	-0.7%
2) Classified Salaries		2000-2999	1,385,112.40	1,385,112.40	490,136.74	1,642,140.10	(257,027.70)	-18.6%
3) Employee Benefits		3000-3999	1,773,754.70	1,773,754.70	489,399.79	1,789,606.56	(15,851.86)	-0.9%
4) Books and Supplies		4000-4999	612,200.86	612,200.86	268,578.39	1,148,774.40	(536,573.54)	-87.6%
5) Services and Other Operating Expenses		5000-5999	4,434,672.18	4,434,672.18	1,368,771.13	5,841,172.54	(1,406,500.36)	-31.7%
6) Depreciation and Amortization		6000-6999	663,645.85	663,645.85	222,678.36	674,741.30	(11,095.45)	-1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	194,795.98	194,795.98	98,404.45	194,795.98	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,704,753.73	12,704,753.73	3,953,354.73	14,958,122.35		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,457.82	16,457.82	1,545,879.48	(174,129.30)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	(.01)	(.01)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(.01)		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			16,457.82	16,457.82	1,545,879.48	(174,129.31)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	27,361,636.55	27,361,636.55		27,367,065.48	5,428.93	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,361,636.55	27,361,636.55		27,367,065.48		
d) Other Restatements		9795	32,713.38	32,713.38		(.01)	(32,713.39)	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			27,394,349.93	27,394,349.93		27,367,065.47		
2) Ending Net Position, June 30 (E + F1e)			27,410,807.75	27,410,807.75		27,192,936.16		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	24,891,751.80	24,891,751.80		25,042,226.20		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,519,055.95	2,519,055.95		2,150,709.96		
<b>LCFF SOURCES</b>								
Principal Apportionment								

Camino Nuevo Charter Academy #2  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647330122861  
 Form 621  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Current Year		8011	5,836,098.38	5,836,098.38	1,302,438.00	5,270,985.41	(565,112.97)	-9.7%
Education Protection Account State Aid - Current Year		8012	1,522,297.94	1,522,297.94	451,954.00	1,816,194.30	293,896.36	19.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,151,159.01	2,151,159.01	696,034.00	2,225,696.46	74,537.45	3.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>9,509,555.33</b>	<b>9,509,555.33</b>	<b>2,450,426.00</b>	<b>9,312,876.17</b>	<b>(196,679.16)</b>	<b>-2.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	347,872.65	347,872.65	0.00	406,394.95	58,522.30	16.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	158,435.48	158,435.48	48,276.00	154,374.80	(4,060.68)	-2.6%
Title I, Part A, Basic	3010	8290	275,389.00	275,389.00	0.00	276,658.00	1,269.00	0.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	32,083.00	32,083.00	0.00	32,492.00	409.00	1.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	37,065.60	37,065.60	155.00	37,220.60	155.00	0.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	21,390.00	21,390.00	0.00	21,868.00	478.00	2.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	251,846.76	251,846.76	0.00	324,165.51	72,318.75	28.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,124,082.49</b>	<b>1,124,082.49</b>	<b>48,431.00</b>	<b>1,253,173.86</b>	<b>129,091.37</b>	<b>11.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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Charter Schools Enterprise Fund  
Expenditures by Object

19647330122861  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8520	83,533.67	83,533.67	0.00	99,988.49	16,454.82	19.7%
Mandated Costs Reimbursements		8550	11,583.62	11,583.62	0.00	11,583.62	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	153,500.16	153,500.16	11,910.89	177,068.69	23,568.53	15.4%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.00	203,482.84	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	860,502.82	860,502.82	2,746,431.94	2,914,073.47	2,053,570.65	238.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,312,603.11</b>	<b>1,312,603.11</b>	<b>2,758,342.83</b>	<b>3,406,197.11</b>	<b>2,093,594.00</b>	<b>159.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,163.65	40,163.65	1,882.31	68,243.35	28,079.70	69.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	633,897.37	633,897.37	191,310.00	611,750.37	(22,147.00)	-3.5%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,909.60	100,909.60	48,842.07	131,752.19	30,842.59	30.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>774,970.62</b>	<b>774,970.62</b>	<b>242,034.38</b>	<b>811,745.91</b>	<b>36,775.29</b>	<b>4.7%</b>
<b>TOTAL, REVENUES</b>			<b>12,721,211.55</b>	<b>12,721,211.55</b>	<b>5,499,234.21</b>	<b>14,783,993.05</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,797,918.18	2,797,918.18	744,750.37	2,792,292.74	5,625.44	0.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	235,545.85	235,545.85	47,310.40	207,751.77	27,794.08	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	607,107.73	607,107.73	223,325.10	666,846.96	(59,739.23)	-9.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,640,571.76</b>	<b>3,640,571.76</b>	<b>1,015,385.87</b>	<b>3,666,891.47</b>	<b>(26,319.71)</b>	<b>-0.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	598,429.50	598,429.50	233,085.54	826,730.06	(228,300.56)	-38.1%
Classified Support Salaries		2200	155,436.00	155,436.00	44,359.74	150,887.21	4,548.79	2.9%
Classified Supervisors' and Administrators' Salaries		2300	84,347.74	84,347.74	28,115.92	84,347.75	(.01)	0.0%
Clerical, Technical and Office Salaries		2400	226,794.42	226,794.42	75,105.90	244,572.45	(17,778.03)	-7.8%
Other Classified Salaries		2900	320,104.74	320,104.74	109,469.64	335,602.63	(15,497.89)	-4.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,385,112.40</b>	<b>1,385,112.40</b>	<b>490,136.74</b>	<b>1,642,140.10</b>	<b>(257,027.70)</b>	<b>-18.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	695,349.21	695,349.21	197,908.94	704,346.50	(8,997.29)	-1.3%
PERS		3201-3202	369,547.99	369,547.99	109,218.97	416,573.47	(47,025.48)	-12.7%
OASDI/Medicare/Alternative		3301-3302	158,749.38	158,749.38	49,821.80	176,396.90	(17,647.52)	-11.1%
Health and Welfare Benefits		3401-3402	485,756.28	485,756.28	100,311.78	428,759.70	56,996.58	11.7%
Unemployment Insurance		3501-3502	2,512.84	2,512.84	736.36	2,638.12	(125.28)	-5.0%
Workers' Compensation		3601-3602	61,839.00	61,839.00	31,925.19	61,415.12	423.88	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(523.25)	(523.25)	523.25	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,773,754.70</b>	<b>1,773,754.70</b>	<b>489,399.79</b>	<b>1,789,606.56</b>	<b>(15,851.86)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	103,632.75	103,632.75	8,977.98	114,986.95	(11,354.20)	-11.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	1,264.69	55,000.00	(50,000.00)	-1,000.0%
Materials and Supplies		4300	133,330.75	133,330.75	78,491.98	421,262.37	(287,931.62)	-216.0%
Noncapitalized Equipment		4400	23,600.00	23,600.00	88,292.24	92,844.30	(69,244.30)	-293.4%
Food		4700	346,637.36	346,637.36	91,551.50	464,680.78	(118,043.42)	-34.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>612,200.86</b>	<b>612,200.86</b>	<b>268,578.39</b>	<b>1,148,774.40</b>	<b>(536,573.54)</b>	<b>-87.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,763.25	9,763.25	1,480.89	31,763.25	(22,000.00)	-225.3%
Dues and Memberships		5300	18,189.54	18,189.54	12,097.43	41,884.54	(23,695.00)	-130.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	353,151.05	353,151.05	113,883.98	369,311.05	(16,160.00)	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,877.00	138,877.00	23,866.22	206,032.00	(67,155.00)	-48.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	3,885,373.34	3,885,373.34	1,210,495.12	5,159,297.32	(1,273,923.98)	-32.8%
Communications		5900	29,318.00	29,318.00	6,947.49	32,884.38	(3,566.38)	-12.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>4,434,672.18</b>	<b>4,434,672.18</b>	<b>1,368,771.13</b>	<b>5,841,172.54</b>	<b>(1,406,500.36)</b>	<b>-31.7%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	663,645.85	663,645.85	222,678.36	674,741.30	(11,095.45)	-1.7%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			663,645.85	663,645.85	222,678.36	674,741.30	(11,095.45)	-1.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	194,795.98	194,795.98	98,404.45	194,795.98	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			194,795.98	194,795.98	98,404.45	194,795.98	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			12,704,753.73	12,704,753.73	3,953,354.73	14,958,122.35		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Camino Nuevo Charter Academy #2  
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 Charter Schools Enterprise Fund  
 Expenditures by Object

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(.01)	(.01)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(.01)	(.01)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(.01)		

Camino Nuevo Charter Academy #2  
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2023-24 First Interim  
Charter Schools Enterprise Fund  
Restricted Detail

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Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Camino Nuevo Charter Academy  
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2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647336117667  
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E817H8BCXJ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,369,533.14	8,369,533.14	2,396,918.00	8,499,047.94	129,514.80	1.5%
2) Federal Revenue		8100-8299	1,733,542.67	1,733,542.67	280,916.83	1,900,426.13	166,883.46	9.6%
3) Other State Revenue		8300-8599	1,371,633.27	1,371,633.27	3,702,795.20	3,549,085.06	2,177,451.79	158.7%
4) Other Local Revenue		8600-8799	644,314.26	644,314.26	196,797.61	684,694.50	40,380.24	6.3%
5) TOTAL, REVENUES			12,119,023.34	12,119,023.34	6,577,427.64	14,633,253.63		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	3,228,304.25	3,228,304.25	918,282.47	3,384,706.85	(156,402.60)	-4.8%
2) Classified Salaries		2000-2999	1,816,398.53	1,816,398.53	528,334.65	1,952,160.68	(135,762.15)	-7.5%
3) Employee Benefits		3000-3999	1,769,114.89	1,769,114.89	504,672.45	1,864,134.00	(95,019.11)	-5.4%
4) Books and Supplies		4000-4999	888,433.64	888,433.64	261,297.66	1,646,930.65	(758,497.01)	-85.4%
5) Services and Other Operating Expenses		5000-5999	4,151,166.12	4,151,166.12	1,200,145.08	5,525,041.33	(1,373,875.21)	-33.1%
6) Depreciation and Amortization		6000-6999	210,034.09	210,034.09	56,960.92	210,690.42	(656.33)	-0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,063,451.52	12,063,451.52	3,469,693.23	14,583,663.93		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			55,571.82	55,571.82	3,107,734.41	49,589.70		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			55,571.82	55,571.82	3,107,734.41	49,589.70		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,568,834.34	5,568,834.34		5,685,791.53	116,957.19	2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,568,834.34	5,568,834.34		5,685,791.53		
d) Other Restatements		9795	2,451.91	2,451.91		(.01)	(2,451.92)	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,571,286.25	5,571,286.25		5,685,791.52		
2) Ending Net Position, June 30 (E + F1e)			5,626,858.07	5,626,858.07		5,735,381.22		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	1,620,385.17	1,620,385.17		1,806,897.59		
b) Restricted Net Position		9797	178,130.93	178,130.93		95,183.74		
c) Unrestricted Net Position		9790	3,828,341.97	3,828,341.97		3,833,299.89		
<b>LCFF SOURCES</b>								
Principal Apportionment								

Camino Nuevo Charter Academy  
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2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647336117667  
Form 621  
E817H8BCXJ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Current Year		8011	5,198,201.72	5,198,201.72	1,301,022.00	4,891,464.16	(306,737.56)	-5.9%
Education Protection Account State Aid - Current Year		8012	1,311,851.61	1,311,851.61	430,643.00	1,618,301.58	306,449.97	23.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,859,479.81	1,859,479.81	665,253.00	1,989,282.20	129,802.39	7.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,369,533.14	8,369,533.14	2,396,918.00	8,499,047.94	129,514.80	1.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	519,461.95	519,461.95	0.00	607,032.16	87,570.21	16.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	136,952.95	136,952.95	46,142.00	137,977.06	1,024.11	0.7%
Title I, Part A, Basic	3010	8290	279,984.00	279,984.00	0.00	280,043.00	59.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,575.00	26,575.00	0.00	26,859.00	284.00	1.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	47,819.20	47,819.20	236.00	48,055.20	236.00	0.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	23,660.00	23,660.00	0.00	24,189.00	529.00	2.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	699,089.57	699,089.57	234,538.83	776,270.71	77,181.14	11.0%
TOTAL, FEDERAL REVENUE			1,733,542.67	1,733,542.67	280,916.83	1,900,426.13	166,883.46	9.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%

Camino Nuevo Charter Academy  
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Los Angeles County

2023-24 First Interim  
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Expenditures by Object

19647336117667  
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E817H8BCXJ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8520	108,561.00	108,561.00	0.00	128,072.56	19,511.56	18.0%
Mandated Costs Reimbursements		8550	11,071.36	11,071.36	0.00	11,071.36	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	132,686.82	132,686.82	1,374.73	148,626.67	15,939.85	12.0%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.00	203,482.84	0.00	0.0%
Charter School Facility Grant	6030	8590	397,832.67	397,832.67	0.00	397,832.67	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	517,998.58	517,998.58	3,701,420.47	2,659,998.96	2,142,000.38	413.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,371,633.27</b>	<b>1,371,633.27</b>	<b>3,702,795.20</b>	<b>3,549,085.06</b>	<b>2,177,451.79</b>	<b>158.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	2,390.22	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	547,946.18	547,946.18	182,851.00	546,770.03	(1,176.15)	-0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	86,368.08	86,368.08	11,556.39	127,924.47	41,556.39	48.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>644,314.26</b>	<b>644,314.26</b>	<b>196,797.61</b>	<b>684,694.50</b>	<b>40,380.24</b>	<b>6.3%</b>
<b>TOTAL, REVENUES</b>			<b>12,119,023.34</b>	<b>12,119,023.34</b>	<b>6,577,427.64</b>	<b>14,633,253.63</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,372,775.32	2,372,775.32	667,772.55	2,512,608.80	(139,833.48)	-5.9%

Camino Nuevo Charter Academy  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	287,683.80	287,683.80	69,558.46	264,277.38	23,406.42	8.1%
Certificated Supervisors' and Administrators' Salaries		1300	567,845.13	567,845.13	180,951.46	607,820.67	(39,975.54)	-7.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,228,304.25</b>	<b>3,228,304.25</b>	<b>918,282.47</b>	<b>3,384,706.85</b>	<b>(156,402.60)</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	995,693.00	995,693.00	278,608.40	1,116,196.85	(120,503.85)	-12.1%
Classified Support Salaries		2200	210,366.00	210,366.00	69,836.96	214,214.12	(3,848.12)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	284,357.60	284,357.60	79,676.45	291,811.39	(7,453.79)	-2.6%
Other Classified Salaries		2900	325,981.93	325,981.93	100,212.84	329,938.32	(3,956.39)	-1.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,816,398.53</b>	<b>1,816,398.53</b>	<b>528,334.65</b>	<b>1,952,160.68</b>	<b>(135,762.15)</b>	<b>-7.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	616,606.11	616,606.11	173,933.37	645,020.42	(28,414.31)	-4.6%
PERS		3201-3202	484,615.13	484,615.13	138,775.45	518,652.23	(34,037.10)	-7.0%
OASDI/Medicare/Alternative		3301-3302	185,764.89	185,764.89	54,632.36	199,318.21	(13,553.32)	-7.3%
Health and Welfare Benefits		3401-3402	418,605.10	418,605.10	104,431.36	436,800.85	(18,195.75)	-4.3%
Unemployment Insurance		3501-3502	2,522.35	2,522.35	722.13	2,668.29	(145.94)	-5.8%
Workers' Compensation		3601-3602	61,001.31	61,001.31	32,046.00	61,541.99	(540.68)	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	131.78	132.01	(132.01)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,769,114.89</b>	<b>1,769,114.89</b>	<b>504,672.45</b>	<b>1,864,134.00</b>	<b>(95,019.11)</b>	<b>-5.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	96,109.25	96,109.25	13,070.70	105,109.25	(9,000.00)	-9.4%
Books and Other Reference Materials		4200	3,000.00	3,000.00	952.38	78,000.00	(75,000.00)	-2,500.0%
Materials and Supplies		4300	157,197.62	157,197.62	63,933.01	462,492.87	(305,295.25)	-194.2%
Noncapitalized Equipment		4400	80,000.00	80,000.00	117,290.57	183,400.00	(103,400.00)	-129.3%
Food		4700	552,126.77	552,126.77	66,051.00	817,928.53	(265,801.76)	-48.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>888,433.64</b>	<b>888,433.64</b>	<b>261,297.66</b>	<b>1,646,930.65</b>	<b>(758,497.01)</b>	<b>-85.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,802.98	14,802.98	3,325.90	60,802.98	(46,000.00)	-310.7%
Dues and Memberships		5300	14,833.03	14,833.03	11,330.13	39,413.03	(24,580.00)	-165.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	507,696.30	507,696.30	96,957.91	520,558.30	(12,862.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	742,428.02	742,428.02	179,617.81	813,173.02	(70,745.00)	-9.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,841,469.79	2,841,469.79	902,166.26	4,058,073.03	(1,216,603.24)	-42.8%
Communications		5900	29,936.00	29,936.00	6,747.07	33,020.97	(3,084.97)	-10.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>4,151,166.12</b>	<b>4,151,166.12</b>	<b>1,200,145.08</b>	<b>5,525,041.33</b>	<b>(1,373,875.21)</b>	<b>-33.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	210,034.09	210,034.09	56,960.92	210,690.42	(656.33)	-0.3%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			210,034.09	210,034.09	56,960.92	210,690.42	(656.33)	-0.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			12,063,451.52	12,063,451.52	3,469,693.23	14,583,663.93		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Camino Nuevo Charter Academy  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647336117667  
 Form 62I  
 E817H8BCXJ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Camino Nuevo Charter Academy  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Restricted Detail

19647336117667  
 Form 62I  
 E817H8BCXJ(2023-24)

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	95,183.74
Total, Restricted Net Position		95,183.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,026,775.28	8,026,775.28	2,139,125.00	7,900,870.57	(125,904.71)	-1.6%
2) Federal Revenue		8100-8299	804,055.54	804,055.54	35,338.00	1,130,749.57	326,694.03	40.6%
3) Other State Revenue		8300-8599	1,005,548.07	1,005,548.07	1,596,167.30	932,349.87	(73,198.20)	-7.3%
4) Other Local Revenue		8600-8799	561,541.30	561,541.30	147,418.80	561,048.34	(492.96)	-0.1%
5) TOTAL, REVENUES			10,397,920.19	10,397,920.19	3,918,049.10	10,525,018.35		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	3,326,124.50	3,326,124.50	847,626.53	3,191,520.42	134,604.08	4.0%
2) Classified Salaries		2000-2999	1,133,186.50	1,133,186.50	300,730.91	1,119,471.46	13,715.04	1.2%
3) Employee Benefits		3000-3999	1,494,106.46	1,494,106.46	410,764.61	1,492,936.56	1,169.90	0.1%
4) Books and Supplies		4000-4999	421,866.37	421,866.37	109,384.87	517,169.74	(95,303.37)	-22.6%
5) Services and Other Operating Expenses		5000-5999	3,762,890.06	3,762,890.06	949,798.08	3,906,985.63	(144,095.57)	-3.8%
6) Depreciation and Amortization		6000-6999	217,069.74	217,069.74	63,823.92	203,019.72	14,050.02	6.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,355,243.63	10,355,243.63	2,682,128.92	10,431,103.53		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,676.56	42,676.56	1,235,920.18	93,914.82		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			42,676.56	42,676.56	1,235,920.18	93,914.82		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,866,897.99	3,866,897.99		3,886,806.18	19,908.19	0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,866,897.99	3,866,897.99		3,886,806.18		
d) Other Restatements		9795	1,312.42	1,312.42		(.03)	(1,312.45)	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,868,210.41	3,868,210.41		3,886,806.15		
2) Ending Net Position, June 30 (E + F1e)			3,910,886.97	3,910,886.97		3,980,720.97		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	1,421,950.18	1,421,950.18		1,389,335.75		
b) Restricted Net Position		9797	0.00	0.00		12,534.73		
c) Unrestricted Net Position		9790	2,488,936.79	2,488,936.79		2,578,850.49		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	6,381,046.49	6,381,046.49	1,608,288.00	6,194,915.85	(186,130.64)	-2.9%

Camino Nuevo High #2  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330127910  
Form 621  
E81H84S9JT(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	93,472.00	93,472.00	21,360.00	92,024.00	(1,448.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,552,256.79	1,552,256.79	509,477.00	1,613,930.72	61,673.93	4.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>8,026,775.28</b>	<b>8,026,775.28</b>	<b>2,139,125.00</b>	<b>7,900,870.57</b>	<b>(125,904.71)</b>	<b>-1.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	161,868.88	161,868.88	0.00	203,574.65	41,705.77	25.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	114,325.60	114,325.60	35,338.00	111,942.59	(2,383.01)	-2.1%
Title I, Part A, Basic	3010	8290	197,763.00	197,763.00	0.00	197,805.00	42.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,629.00	23,629.00	0.00	23,930.00	301.00	1.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	8,808.80	8,808.80	0.00	8,808.80	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	15,174.00	15,174.00	0.00	15,513.00	339.00	2.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	282,486.26	282,486.26	0.00	569,175.53	286,689.27	101.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>804,055.54</b>	<b>804,055.54</b>	<b>35,338.00</b>	<b>1,130,749.57</b>	<b>326,694.03</b>	<b>40.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	36,070.98	36,070.98	0.00	48,090.86	12,019.88	33.3%
Mandated Costs Reimbursements		8550	23,568.86	23,568.86	0.00	23,568.86	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	110,764.32	110,764.32	9,384.37	128,884.18	18,119.86	16.4%

Camino Nuevo High #2  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330127910  
Form 621  
E81H84S9JT(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	347,203.37	347,203.37	0.00	347,203.37	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	487,940.54	487,940.54	1,586,782.93	384,602.60	(103,337.94)	-21.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,005,548.07</b>	<b>1,005,548.07</b>	<b>1,596,167.30</b>	<b>932,349.87</b>	<b>(73,198.20)</b>	<b>-7.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	1,609.37	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	457,414.58	457,414.58	140,034.00	443,601.69	(13,812.89)	-3.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	94,126.72	94,126.72	5,775.43	107,446.65	13,319.93	14.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>561,541.30</b>	<b>561,541.30</b>	<b>147,418.80</b>	<b>561,048.34</b>	<b>(492.96)</b>	<b>-0.1%</b>
<b>TOTAL, REVENUES</b>			<b>10,397,920.19</b>	<b>10,397,920.19</b>	<b>3,918,049.10</b>	<b>10,525,018.35</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,359,682.26	2,359,682.26	595,106.06	2,293,835.18	65,847.08	2.8%
Certificated Pupil Support Salaries		1200	170,942.42	170,942.42	34,479.04	150,844.40	20,098.02	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	795,499.82	795,499.82	218,041.43	746,840.84	48,658.98	6.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Camino Nuevo High #2  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330127910  
Form 621  
E81H84S9JT(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			3,326,124.50	3,326,124.50	847,626.53	3,191,520.42	134,604.08	4.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	460,387.25	460,387.25	73,415.08	410,373.71	50,013.54	10.9%
Classified Support Salaries		2200	103,462.03	103,462.03	26,954.93	97,786.63	5,675.40	5.5%
Classified Supervisors' and Administrators' Salaries		2300	56,898.00	56,898.00	17,987.44	74,037.49	(17,139.49)	-30.1%
Clerical, Technical and Office Salaries		2400	261,991.92	261,991.92	89,197.42	267,521.38	(5,529.46)	-2.1%
Other Classified Salaries		2900	250,447.30	250,447.30	93,176.04	269,752.25	(19,304.95)	-7.7%
TOTAL, CLASSIFIED SALARIES			1,133,186.50	1,133,186.50	300,730.91	1,119,471.46	13,715.04	1.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	635,289.77	635,289.77	169,015.12	616,698.85	18,590.92	2.9%
PERS		3201-3202	302,334.16	302,334.16	77,258.03	295,698.00	6,636.16	2.2%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	134,917.56	134,917.56	37,421.84	134,041.98	875.58	0.6%
Unemployment Insurance		3401-3402	363,628.45	363,628.45	98,957.28	390,731.43	(27,102.98)	-7.5%
Workers' Compensation		3501-3502	2,229.65	2,229.65	598.34	2,179.66	49.99	2.2%
OPEB, Allocated		3601-3602	55,706.87	55,706.87	28,327.34	54,399.99	1,306.88	2.3%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(813.34)	(813.35)	813.35	New
TOTAL, EMPLOYEE BENEFITS			1,494,106.46	1,494,106.46	410,764.61	1,492,936.56	1,169.90	0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	28,392.79	28,392.79	(1,433.22)	28,392.79	0.00	0.0%
Books and Other Reference Materials		4200	15,000.00	15,000.00	2,106.66	15,000.00	0.00	0.0%
Materials and Supplies		4300	188,268.68	188,268.68	51,982.83	208,220.68	(19,952.00)	-10.6%
Noncapitalized Equipment		4400	38,000.00	38,000.00	11,173.10	41,000.00	(3,000.00)	-7.9%
Food		4700	152,204.90	152,204.90	45,555.50	224,556.27	(72,351.37)	-47.5%
TOTAL, BOOKS AND SUPPLIES			421,866.37	421,866.37	109,384.87	517,169.74	(95,303.37)	-22.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	21,487.50	21,487.50	3,506.17	27,487.50	(6,000.00)	-27.9%
Dues and Memberships		5300	33,286.76	33,286.76	16,277.17	33,046.76	240.00	0.7%
Insurance		5400-5450	2,119.00	2,119.00	0.00	2,119.00	0.00	0.0%
Operations and Housekeeping Services		5500	457,996.35	457,996.35	135,937.28	461,206.35	(3,210.00)	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	663,521.39	663,521.39	177,681.20	663,521.39	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,548,870.54	2,548,870.54	609,804.36	2,681,418.24	(132,547.70)	-5.2%
Communications		5900	35,608.52	35,608.52	6,591.90	38,186.39	(2,577.87)	-7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,762,890.06	3,762,890.06	949,798.08	3,906,985.63	(144,095.57)	-3.8%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	217,069.74	217,069.74	63,823.92	203,019.72	14,050.02	6.5%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%



Camino Nuevo High #2  
Los Angeles Unified  
Los Angeles County

2023-24 First Interim  
Charter Schools Enterprise Fund  
Expenditures by Object

19647330127910  
Form 621  
E81H84S9JT(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, DEPRECIATION AND AMORTIZATION			217,069.74	217,069.74	63,823.92	203,019.72	14,050.02	6.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			10,355,243.63	10,355,243.63	2,682,128.92	10,431,103.53		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Camino Nuevo High #2  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Expenditures by Object

19647330127910  
 Form 621  
 E81H84S9JT(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Camino Nuevo High #2  
 Los Angeles Unified  
 Los Angeles County

2023-24 First Interim  
 Charter Schools Enterprise Fund  
 Restricted Detail

19647330127910  
 Form 62I  
 E81H84S9JT(2023-24)

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,534.73
Total, Restricted Net Position		12,534.73

# Coversheet

## FY23-24 Budget Revision Approval

**Section:** X. Financials  
**Item:** B. FY23-24 Budget Revision Approval  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** CNCA 23-24 Budget Revision Packet.pdf

**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Budget by Site

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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Consolidated			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHARTER ACADEMY		
	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Forecast	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)
	Enrollment	602	604	2	704	692	(12)	737	713	(24)	510	500	(10)	508	492	(16)	-	3,061	3,001
ADA	559.86	567.13	7	647.68	634.53	(13)	678.04	657.55	(20)	469.20	450.40	(19)	467.36	460.12	(7)	-	2,822.14	2,769.73	(52)
ADA %	93.00%	93.90%		92.00%	92.26%		184.00%	185.15%		92.00%	92.06%		92.00%	93.10%		0.00%	92.20%	92.81%	
UPP	0.00%	97.92%		0.00%	92.67%		0.00%	191.05%		0.00%	92.56%		0.00%	95.84%		0.00%	95.00%	94.97%	
<b>Income</b>																			
<b>8011-8098 - Local Control Funding Formula Sources</b>																			
8011 Local Control Funding Formula	5,198,202	4,891,464	(306,738)	5,836,098	5,270,985	(565,113)	6,144,459	5,502,045	(642,414)	4,205,355	3,726,802	(478,554)	6,381,046	6,194,916	(186,131)	-	27,765,161	25,586,212	(2,178,949)
8012 Education Protection Account	1,311,852	1,618,302	306,450	1,522,298	1,816,194	293,896	1,581,864	1,868,163	286,299	1,100,811	1,286,841	186,030	93,472	92,024	(1,448)	-	5,610,296	6,681,524	1,071,228
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	1,859,480	1,989,282	129,802	2,151,159	2,225,696	74,537	2,251,995	2,306,442	54,448	1,558,368	1,579,837	21,469	1,552,257	1,613,931	61,674	-	9,373,258	9,715,188	341,930
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>8,369,533</b>	<b>8,499,048</b>	<b>129,515</b>	<b>9,509,555</b>	<b>9,312,876</b>	<b>(196,679)</b>	<b>9,978,317</b>	<b>9,676,650</b>	<b>(301,667)</b>	<b>6,864,534</b>	<b>6,593,479</b>	<b>(271,055)</b>	<b>8,026,775</b>	<b>7,900,871</b>	<b>(125,905)</b>	-	<b>42,748,715</b>	<b>41,982,924</b>	<b>(765,791)</b>
<b>8100-8299 - Federal Revenue</b>																			
8181 Special Education - Federal (IDEA)	136,953	137,977	1,024	158,435	154,375	(4,061)	165,862	159,975	(5,887)	114,776	109,578	(5,198)	114,326	111,943	(2,383)	-	690,352	673,848	(16,504)
8221 Child Nutrition - Federal	519,462	607,032	87,570	347,873	406,395	58,522	410,513	448,241	37,728	239,115	206,020	(33,094)	161,869	203,575	41,706	-	1,678,831	1,871,263	192,432
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	279,984	280,043	59	275,389	276,658	1,269	257,138	257,193	55	235,144	227,071	(8,073)	197,763	197,805	42	-	1,245,418	1,238,770	(6,648)
8292 Title II	26,575	26,589	14	32,083	32,492	409	26,979	27,323	344	29,459	23,514	(5,945)	23,629	23,930	301	-	138,725	134,118	(4,607)
8294 Title III	47,819	47,819	-	37,066	37,066	-	43,701	43,701	-	21,965	23,779	1,814	8,809	8,809	-	-	159,359	161,174	1,814
8295 Title IV, SSAE	23,660	24,189	529	21,390	21,868	478	21,059	21,529	470	18,042	18,115	73	15,174	15,513	339	-	99,325	101,214	1,889
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	699,090	776,271	77,181	251,847	324,166	72,319	1,300,981	1,409,331	108,350	46,899	200,086	153,187	282,486	569,176	286,689	-	2,581,303	3,279,029	697,726
<b>Total 8100-8299 - Other Federal Income</b>	<b>1,733,543</b>	<b>1,900,190</b>	<b>166,647</b>	<b>1,124,082</b>	<b>1,253,019</b>	<b>128,936</b>	<b>2,226,233</b>	<b>2,367,293</b>	<b>141,060</b>	<b>705,400</b>	<b>808,163</b>	<b>102,764</b>	<b>804,056</b>	<b>1,130,750</b>	<b>326,694</b>	-	<b>6,593,314</b>	<b>7,459,415</b>	<b>866,102</b>
<b>8300-8599 - Other State Revenue</b>																			
8520 Child Nutrition - State	108,561	128,073	19,512	83,534	99,988	16,455	85,000	91,332	6,332	73,713	53,360	(20,353)	36,071	48,091	12,020	-	386,879	420,844	33,965
8550 Mandate Block Grant	11,071	11,071	-	11,584	11,584	-	12,824	12,824	-	9,238	9,238	-	23,569	23,569	-	-	68,286	68,286	-
8561 State Lottery - Non Prop 20	95,176	104,673	9,497	110,106	117,401	7,296	115,267	121,614	6,348	79,764	83,707	3,943	79,451	84,946	5,494	-	479,764	512,342	32,578
8562 State Lottery - Prop 20	37,511	42,579	5,068	43,395	47,756	4,362	45,429	49,470	4,042	31,436	34,050	2,614	31,313	34,554	3,241	-	189,083	208,410	19,327
8560 Lottery Revenue	132,687	147,252	14,565	153,500	165,158	11,658	160,695	171,085	10,389	111,200	117,757	6,557	110,764	119,500	8,735	-	668,847	720,752	51,905
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	397,833	397,833	-	-	-	-	188,276	188,276	-	-	-	-	347,203	347,203	-	-	933,312	933,312	-
8592 State Mental Health	-	45,892	45,892	-	51,346	51,346	-	53,209	53,209	-	36,446	36,446	-	37,233	37,233	-	-	224,127	224,127
8593 After School Education & Safety	203,483	203,483	-	203,483	203,483	-	203,483	203,483	0	203,483	203,483	-	-	-	-	-	-	813,931	813,931
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	247,789	2,268,768	2,020,979	216,120	2,017,760	1,801,640	244,612	2,364,589	2,119,977	121,534	1,438,708	1,317,173	-	-	-	-	830,055	8,089,824	7,259,769
8596 Prop 28 Arts & Music	-	-	-	120,548	121,107	559	-	-	-	96,892	97,350	458	-	-	-	-	-	217,440	218,457
8599 State Revenue - Other	270,210	345,339	75,130	523,835	723,860	200,025	448,902	454,444	5,542	513,147	547,449	34,303	487,941	347,370	(140,571)	-	2,244,034	2,418,462	174,428
<b>Total 8300-8599 - Other State Income</b>	<b>1,371,633</b>	<b>3,547,710</b>	<b>2,176,077</b>	<b>1,312,603</b>	<b>3,394,286</b>	<b>2,081,683</b>	<b>1,343,793</b>	<b>3,539,242</b>	<b>2,195,448</b>	<b>1,129,207</b>	<b>2,503,792</b>	<b>1,374,584</b>	<b>1,005,548</b>	<b>922,966</b>	<b>(82,583)</b>	-	<b>6,162,785</b>	<b>13,907,995</b>	<b>7,745,210</b>
<b>8600-8799 - Other Local Revenue</b>																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	10,000	10,000	-	40,164	68,243	28,080	23,189	35,278	12,089	15,000	15,000	-	10,000	10,000	-	-	98,353	138,521	40,169
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8692 Grants	73,888	103,888	30,000	89,870	104,870	15,000	87,431	117,431	30,000	32,220	87,220	55,000	81,553	89,098	7,545	-	364,962	502,507	137,545
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	8	8	-	8,009	8,009	-	6,045	6,045	-	8	8	-	88	88	-	-	14,157	14,157
8696 Other Fundraising	-	6	6	-	7	7	-	7	7	-	5	5	-	5	5	-	-	29	29
8697 E-Rate	12,480	14,979	2,499	11,040	14,091	3,051	20,861	24,107	3,246	9,600	11,980	2,380	12,573	14,775	2,201	-	66,554	79,931	13,377
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education	547,946	546,770	(1,176)	633,897	611,750	(22,147)	663,611	633,944	(29,667)	459,215	434,231	(24,985)	457,415	443,602	(13,813)	-	2,762,085	2,670,297	(91,788)
<b>Total 8600-8799 - Other Income-Local</b>	<b>644,314</b>	<b>675,650</b>	<b>31,336</b>	<b>774,971</b>	<b>806,970</b>	<b>31,999</b>	<b>795,092</b>	<b>816,812</b>	<b>21,720</b>	<b>516,035</b>	<b>548,443</b>	<b>32,408</b>	<b>561,541</b>	<b>557,567</b>	<b>(3,974)</b>	-	<b>3,291,953</b>	<b>3,405,442</b>	<b>113,489</b>
<b>Prior Year Adjustments</b>																			
8999 Other Prior Year Adjustment	-	10,655	10,655	-	16,842	16,842	-	7											

**CAMINO NUEVO CHARTER ACADEMY**  
 2023-24 Budget by Site  
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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Consolidated			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHARTER ACADEMY		
	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Forecast	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)
	1175 Teachers' Salaries - Stipend/Extra Duty	134,550	192,517	(57,967)	110,950	164,190	(53,240)	112,800	180,476	(67,676)	58,752	112,770	(54,018)	204,210	196,780	7,430	-	621,262	846,734
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	78,146	61,654	16,492	90,896	71,593	19,303	95,209	75,327	19,882	66,188	53,354	12,834	65,950	51,979	13,970	-	396,389	313,908	82,481
1299 Certificated Pupil Support - Other	209,537	202,623	6,914	144,650	136,158	8,491	151,544	143,060	8,485	105,372	103,264	2,108	104,993	98,865	6,128	-	716,097	683,971	32,126
1300 Certificated Supervisors' & Administrators' Salaries	567,845	607,821	(39,976)	607,108	666,847	(59,739)	916,371	910,790	5,581	475,924	522,218	(46,294)	795,500	746,841	48,659	-	3,362,748	3,454,517	(91,769)
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 1000 - Certificated Salaries</b>	<b>3,228,304</b>	<b>3,384,707</b>	<b>(156,403)</b>	<b>3,640,572</b>	<b>3,666,891</b>	<b>(26,320)</b>	<b>4,139,714</b>	<b>3,891,499</b>	<b>248,215</b>	<b>2,828,080</b>	<b>2,698,662</b>	<b>129,418</b>	<b>3,326,125</b>	<b>3,191,520</b>	<b>134,604</b>	-	<b>17,162,794</b>	<b>16,833,279</b>	<b>329,515</b>
<b>2000 - Classified Salaries</b>																			
2111 Instructional Aide & Other Salaries	721,593	710,097	11,496	504,830	622,118	(117,288)	757,178	632,863	124,315	478,498	458,649	19,849	460,387	408,927	51,460	-	2,922,486	2,832,654	89,832
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	274,100	406,100	(132,000)	93,600	204,612	(111,012)	127,250	258,569	(131,319)	37,800	108,502	(70,702)	-	1,447	(1,447)	-	532,750	979,229	(446,479)
2200 Classified Support Salaries	210,366	214,214	(3,848)	155,436	150,887	4,549	197,628	197,933	(306)	114,880	114,796	84	103,462	97,787	5,675	-	781,772	775,618	6,154
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	84,348	84,348	(0)	82,400	61,800	20,600	-	-	-	56,898	74,037	(17,139)	-	223,646	220,185	3,461
2400 Classified Office Staff Salaries	284,358	291,811	(7,454)	226,794	244,572	(17,778)	410,470	414,345	(3,875)	217,746	251,541	(33,795)	261,992	267,521	(5,529)	-	1,401,360	1,469,791	(68,431)
2900 Other Classified Salaries	325,982	329,938	(3,956)	320,105	335,603	(15,498)	455,352	447,560	7,792	315,495	321,672	(6,177)	250,447	269,752	(19,305)	-	1,667,381	1,704,525	(37,145)
<b>Total 2000 - Classified Salaries</b>	<b>1,816,399</b>	<b>1,952,161</b>	<b>(135,762)</b>	<b>1,385,112</b>	<b>1,642,140</b>	<b>(257,028)</b>	<b>2,030,278</b>	<b>2,013,071</b>	<b>17,207</b>	<b>1,164,419</b>	<b>1,255,160</b>	<b>(90,741)</b>	<b>1,133,187</b>	<b>1,119,471</b>	<b>13,715</b>	-	<b>7,529,395</b>	<b>7,982,003</b>	<b>(452,608)</b>
<b>3000 - Employee Benefits</b>																			
3111 STRS - State Teachers Retirement System	616,606	645,020	(28,414)	695,349	704,346	(8,997)	790,685	751,668	39,017	540,163	520,376	19,787	635,290	616,699	18,591	-	3,278,094	3,238,110	39,984
3212 PERS - Public Employee Retirement System	484,615	518,652	(34,037)	369,548	416,573	(47,025)	541,678	524,492	17,187	310,667	331,895	(21,228)	302,334	295,698	6,636	-	2,008,842	2,087,311	(78,468)
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	112,617	121,915	(9,298)	85,877	99,865	(13,988)	125,877	124,046	1,831	72,194	77,683	(5,489)	70,258	70,924	(667)	-	466,822	494,433	(27,611)
3331 MED - Medicare	73,148	77,403	(4,255)	72,872	76,532	(3,660)	89,465	85,816	3,649	57,891	57,502	389	64,660	63,118	1,542	-	358,037	360,371	(2,335)
3401 H&W - Health & Welfare	418,605	436,801	(18,196)	485,756	428,760	56,997	560,100	489,836	70,264	322,231	378,683	(56,452)	363,628	390,731	(27,103)	-	2,150,321	2,124,809	25,511
3501 SUI - State Unemployment Insurance	2,522	2,668	(146)	2,513	2,638	(125)	3,085	2,958	127	1,996	1,982	14	2,230	2,180	50	-	12,346	12,427	(81)
3601 Workers' Compensation Insurance	61,001	61,542	(541)	61,839	61,415	424	75,151	75,399	(248)	54,866	52,606	2,260	55,707	54,400	1,307	-	308,564	305,362	3,202
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	132	(132)	-	(523)	523	-	2,476	(2,476)	-	1,394	(1,394)	-	(813)	813	-	-	2,665	(2,665)
<b>Total 3000 - Employee Benefits</b>	<b>1,769,115</b>	<b>1,864,134</b>	<b>(95,019)</b>	<b>1,773,755</b>	<b>1,789,607</b>	<b>(15,852)</b>	<b>2,186,042</b>	<b>2,056,688</b>	<b>129,353</b>	<b>1,360,009</b>	<b>1,422,123</b>	<b>(62,114)</b>	<b>1,494,106</b>	<b>1,492,937</b>	<b>1,170</b>	-	<b>8,583,027</b>	<b>8,625,489</b>	<b>(42,462)</b>
<b>4000 - Supplies</b>																			
4111 Core Curricula Materials	96,109	105,109	(9,000)	103,633	114,987	(11,354)	133,224	144,224	(11,000)	97,785	106,785	(9,000)	28,393	28,393	-	-	459,143	499,497	(40,354)
4211 Books & Other Reference Materials	3,000	78,000	(75,000)	5,000	55,000	(50,000)	6,700	71,906	(65,206)	3,000	38,000	(35,000)	15,000	15,000	-	-	32,700	257,906	(225,206)
4311 Student Materials	56,736	62,804	(6,068)	49,319	52,981	(3,663)	89,779	112,707	(22,928)	50,715	53,055	(2,340)	85,765	85,765	-	-	332,313	367,312	(34,999)
4351 Office Supplies	12,000	12,000	-	21,000	21,347	(347)	19,200	19,739	(539)	15,600	15,600	-	12,000	12,000	-	-	79,800	80,687	(887)
4371 Custodial Supplies	36,000	40,215	(4,215)	24,000	24,028	(28)	37,200	37,200	-	18,000	18,000	-	25,400	25,400	-	-	140,600	144,843	(4,243)
4391 Food (Non Nutrition Program)	28,200	92,200	(64,000)	19,400	101,400	(82,000)	51,560	139,560	(88,000)	15,500	60,500	(45,000)	22,930	26,830	(3,900)	-	137,590	420,490	(282,900)
4392 Uniforms	5,000	30,000	(25,000)	2,500	17,500	(15,000)	16,001	32,151	(16,150)	2,000	2,000	-	7,500	13,600	(6,100)	-	33,001	95,251	(62,250)
4393 PE & Sports Equipment	7,000	7,000	-	-	9,929	(9,929)	3,500	6,000	(2,500)	3,000	9,804	(6,804)	7,500	7,500	-	-	21,000	40,234	(19,234)
4395 Before & After School Program Supplies	-	202,000	(202,000)	-	173,000	(173,000)	-	204,500	(204,500)	-	87,500	(87,500)	-	10,000	(10,000)	-	-	677,000	(677,000)
4399 All Other Supplies	12,262	16,274	(4,012)	17,112	21,076	(3,964)	20,375	24,893	(4,518)	15,030	18,040	(3,010)	27,174	27,126	48	-	91,953	107,409	(15,456)
4390 Other Supplies	52,462	347,474	(295,012)	39,012	322,905	(283,893)	91,436	407,104	(315,668)	35,530	177,844	(142,314)	65,104	85,056	(19,952)	-	283,544	1,340,384	(1,056,839)
4411 Non Capitalized Equipment	80,000	183,400	(103,400)	23,600	92,844	(69,244)	96,900	123,809	(26,909)	60,750	128,283	(67,533)	38,000	41,009	(3,000)	-	299,250	569,337	(270,087)
4711 Nutrition Program Food & Supplies	552,127	817,929	(265,802)	346,637	464,681	(118,043)	411,381	526,566	(115,185)	250,903	255,141	(4,239)	152,205	224,556	(72,351)	-	1,713,253	2,288,873	(575,620)
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4000 - Supplies</b>	<b>888,434</b>	<b>1,646,931</b>	<b>(758,497)</b>	<b>612,201</b>	<b>1,148,774</b>	<b>(536,574)</b>	<b>885,821</b>	<b>1,443,256</b>	<b>(557,435)</b>	<b>532,282</b>	<b>792,708</b>	<b>(260,425)</b>	<b>421,866</b>	<b>517,170</b>	<b>(95,303)</b>	-	<b>3,340,604</b>	<b>5,548,839</b>	<b>(2,208,235)</b>
<b>5000 - Operating Services</b>																			
5211 Travel & Conferences	14,803	60,803	(46,000)	9,763	31,763	(22,000)	12,003	42,125	(30,122)	8,044	16,044	(8,000)	21,488	27,488	(6,000)	-	66,101	178,223	(112,122)
5311 Dues & Memberships	14,833	39,413	(24,580)	18,190	41,885	(23,695)	17,763	18,003	(240)	9,398	10,779	(1,382)	33,287	33,047	240	-	93,470	143,126	(49,657)
5451 General Insurance	-	-	-	-	-	-	47,224	47,224	-	-	-	-	2,119	2,119	-	-	-	49,343	49,343
5511 Utilities	215,463	215,463	-	130,896	130,896	-	198,109	198,109	-	168,377	168,377	-	170,667	170,667	-	-	883,512	883,512	-
5521 Security Services	99,832	99,832	-	590	590	-	1,000	1,000	-	657	657	-	103,284	103,284	-	-	205,363	205,363	-
5531 Housekeeping Services	130,660	143,522	(12,862)	148,700	164,860	(16,160)	156,227	177,723	(21,496)	216,000	228,335	(12,335)	115,419	118,629	(3,210)	-	767,006	833,	

**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Budget by Site

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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Consolidated			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHARTER ACADEMY			
	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Forecast	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	
5844 After School Services	203,483	203,483	-	203,483	203,483	-	203,483	203,483	(0)	203,483	203,483	(416,136)	-	-	-	-	813,932	813,932	-	
5849 Other Student Instructional Services	265,836	858,244	(592,408)	177,192	771,080	(593,888)	203,098	1,026,963	(823,865)	175,450	591,586	(416,136)	147,100	147,100	-	-	968,675	3,394,972	(2,426,297)	
5852 PD Consultants & Tuition	66,477	125,457	(58,980)	38,130	86,380	(48,250)	97,435	151,488	(54,053)	40,692	64,942	(24,250)	25,420	25,420	-	-	268,154	453,687	(185,533)	
5854 Nursing & Medical (Non-IEP)	4,100	4,100	-	4,000	4,000	-	6,000	6,000	-	4,600	4,600	-	2,000	2,000	-	-	20,700	20,700	-	
5859 All Other Consultants & Services	130,938	259,364	(128,425)	128,907	252,499	(123,592)	156,779	296,576	(139,798)	129,049	224,843	(95,794)	150,709	186,842	(36,133)	-	696,382	1,220,124	(523,742)	
5861 Non Instructional Software	111,443	126,144	(14,701)	127,101	145,264	(18,163)	148,036	169,396	(21,361)	111,722	126,436	(14,714)	109,752	109,752	-	-	608,053	676,993	(68,940)	
5865 Fundraising Cost	-	-	-	-	8,914	(8,914)	-	-	-	-	-	-	-	-	-	-	-	8,914	(8,914)	
5871 District Oversight Fees	83,695	84,990	(1,295)	95,096	93,129	1,967	99,783	96,767	3,017	68,645	65,935	2,711	80,268	79,009	1,259	-	427,487	419,829	7,658	
5872 Special Education Fees (SELPA)	136,980	136,949	30	158,467	153,225	5,242	165,895	158,784	7,111	114,798	108,762	6,037	114,348	111,109	3,239	-	690,487	668,829	21,658	
5881 Intra-Agency Fees	1,280,234	1,315,844	(35,610)	1,357,122	1,347,680	9,443	1,446,192	1,419,455	26,737	991,813	953,579	38,234	1,129,085	1,124,364	4,721	-	6,204,446	6,160,921	43,524	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	7,905	(7,905)	-	-	-	-	-	-	-	748	(748)	-	1,144	(1,144)	-	-	9,798	(9,798)	
5899 All Other Expenses	16,737	16,737	-	15,614	15,614	-	16,360	16,360	-	18,899	18,899	-	16,868	16,868	-	-	84,478	84,478	-	
5911 Office Phone	13,020	13,020	-	13,188	13,188	-	27,096	27,096	-	13,572	13,572	-	14,376	14,376	-	-	81,252	81,252	-	
5913 Mobile Phone	516	516	-	1,080	1,080	-	4,800	4,800	-	1,560	1,560	-	516	516	-	-	8,472	8,472	-	
5921 Internet	15,600	15,600	-	13,800	13,800	-	26,076	26,076	-	12,000	12,000	-	15,717	15,717	-	-	83,193	83,193	-	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	800	800	-	1,250	1,250	-	5,024	6,324	(1,300)	2,000	2,000	-	5,000	5,000	-	-	14,074	15,374	(1,300)	
5999 Other Communications	-	3,085	(3,085)	-	3,566	(3,566)	-	3,737	(3,737)	-	2,676	(2,676)	-	2,578	(2,578)	-	-	15,641	(15,641)	
<b>Total 5000 - Operating Services</b>	<b>4,151,166</b>	<b>5,525,041</b>	<b>(1,373,875)</b>	<b>4,434,672</b>	<b>5,841,173</b>	<b>(1,406,500)</b>	<b>4,802,627</b>	<b>6,457,834</b>	<b>(1,655,207)</b>	<b>3,158,170</b>	<b>4,036,847</b>	<b>(878,677)</b>	<b>3,762,890</b>	<b>3,906,986</b>	<b>(144,096)</b>	-	<b>20,309,525</b>	<b>25,767,881</b>	<b>(5,458,355)</b>	
<b>6000 - Capital Outlay</b>																				
6901 Depreciation Expense	210,034	210,690	(656)	663,646	674,741	(11,095)	230,899	235,836	(4,937)	161,503	142,672	18,831	217,070	203,020	14,050	-	1,483,152	1,466,959	16,192	
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 6000 - Capital Outlay</b>	<b>210,034</b>	<b>210,690</b>	<b>(656)</b>	<b>663,646</b>	<b>674,741</b>	<b>(11,095)</b>	<b>230,899</b>	<b>235,836</b>	<b>(4,937)</b>	<b>161,503</b>	<b>142,672</b>	<b>18,831</b>	<b>217,070</b>	<b>203,020</b>	<b>14,050</b>	-	<b>1,483,152</b>	<b>1,466,959</b>	<b>16,192</b>	
<b>7000 - Other Outgo</b>																				
7438 Interest Expense	-	-	-	194,796	194,796	-	-	-	-	-	-	-	-	-	-	-	-	194,796	194,796	-
<b>Total 7000 - Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	
<b>TOTAL EXPENSE</b>	<b>12,063,452</b>	<b>14,583,664</b>	<b>(2,520,212)</b>	<b>12,704,754</b>	<b>14,958,122</b>	<b>(2,253,369)</b>	<b>14,275,381</b>	<b>16,098,184</b>	<b>(1,822,804)</b>	<b>9,204,463</b>	<b>10,348,171</b>	<b>(1,143,709)</b>	<b>10,355,244</b>	<b>10,431,103</b>	<b>(75,860)</b>	-	<b>58,603,292</b>	<b>66,419,245</b>	<b>(7,815,953)</b>	
<b>NET INCOME</b>	<b>55,572</b>	<b>49,590</b>	<b>(5,982)</b>	<b>16,458</b>	<b>(174,129)</b>	<b>(190,587)</b>	<b>68,056</b>	<b>309,348</b>	<b>241,292</b>	<b>10,714</b>	<b>137,901</b>	<b>127,187</b>	<b>42,677</b>	<b>93,915</b>	<b>51,238</b>	-	<b>193,476</b>	<b>416,624</b>	<b>223,149</b>	
<b>Beginning Cash Balance</b>	<b>8,087,846</b>	<b>8,087,845</b>		<b>3,937,085</b>	<b>3,937,085</b>		<b>8,817,764</b>	<b>8,817,764</b>		<b>3,925,151</b>	<b>3,925,151</b>		<b>3,861,142</b>	<b>3,861,142</b>		<b>408,733</b>	<b>29,037,720</b>	<b>29,037,720</b>		
<b>Cash Flow from Operating Activities</b>																				
Net Income	55,572	49,590		16,458	(174,129)		68,056	309,348		10,714	137,901		42,677	93,915		-	193,476	416,624		
Change in Accounts Receivable	-	-		-	-		-	-		-	-		-	-		-	-	-		
Prior Year Accounts Receivable	1,926,305	1,093,573		2,305,943	1,519,332		1,795,635	907,784		735,053	1,232,185		1,244,088	876,545		-	8,007,024	5,629,420		
Current Year Accounts Receivable	(1,687,294)	(1,576,327)		(1,712,772)	(1,802,087)		(1,914,661)	(1,732,608)		(1,200,049)	(1,309,690)		(1,136,114)	(1,099,888)		-	(7,650,891)	(7,520,600)		
Change in Due from	-	(2)		-	(1,918)		-	-		-	(0)		-	834		147,388	-	146,301		
Change in Accounts Payable	(10,595)	(15,169)		(12,456)	(18,707)		(19,226)	135,033		(14,151)	(19,000)		(11,374)	(11,831)		(589)	(70,621)	69,737		
Change in Due to	(224,618)	2,391,884		(244,741)	(194,802)		(364,554)	869,159		(63,485)	1,508,947		(226,954)	(465,217)		(408,637)	(1,124,352)	3,701,334		
Change in Accrued Vacation	-	-		-	-		-	-		-	-		-	-		-	-	-		
Change in Payroll Liabilities	-	(31,619)		-	(50,086)		-	(55,762)		-	(78,172)		-	(49,977)		(18,517)	-	(284,132)		
Change in Prepaid Expenditures	(64,633)	(12,586)		(19,969)	(12,366)		(41,676)	(21,138)		(591)	(4,070)		(3,441)	(1,248)		(9,627)	(134,908)	(61,035)		
Change in Deposits	-	-		-	-		-	-		-	-		-	-		-	-	-		
Change in Deferred Revenue	(3,220,714)	(3,377,205)		(2,179,342)	(284,156)		(3,445,778)	(1,649,828)		(1,161,561)	(1,899,163)		(1,397,691)	154,944		-	(11,405,087)	(7,055,408)		
Change in Other Long Term Assets	-	56,833		-	3,688		-	32,438		-	3,789		-	48,330		-	-	145,078		
Change in Other Long Term Liabilities	-	-		-	-		-	-		-	-		-	-		-	-	-		
Depreciation Expense	210,034	210,690		663,646	674,741		230,899	235,836		161,503	142,672		217,070	203,020		-	1,483,152	1,466,959		
<b>Cash Flow from Investing Activities</b>																				
Capital Expenditures	(167,300)	(483,005)		(108,000)	(159,099)		(182,000)	(492,264)		(60,000)	(23,281)		(329,000)	(273,522)		-	(846,300)	(1,431,172)		
<b>Cash Flow from Financing Activities</b>																				
Source - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-	-		
Use - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-	-		
Source - Loans	-	-		-	-		-	-		-	-		-	-		-	-	-		
Use - Loans	-	-		(404,597)	(404,597)		-	-		-	-		-	-		-	(404,597)	(404,597)		
<b>Ending Cash Balance</b>	<b>4,904,602</b>	<b>6,394,502</b>		<b>2,241,254</b>	<b>3,032,899</b>		<b>4,944,459</b>	<b>7,355,762</b>		<b>2,332,583</b>	<b>3,617,268</b>		<b>2,260,403</b>	<b>3,337,046</b>		<b>118,752</b>	<b>17,084,615</b>	<b>23,856,229</b>		

**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Cash Flow Forecast

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	2023-24		Actuals as of 10/31/2023													FORECAST	Budget Variance		
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL												Better / (Worse)	% Better / (Worse)
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual		Jul-23 - Jun-24		
# of School Days in Month			0	18	21	16	16	12	16	18	22	13	22	11		185			
Enrollment	3,061	3,001														3,001	(60)	-2%	
Unduplicated Pupil Percentage		95.73%														95.73%			
ADA	2,822.14	2,769.73														2,769.73	(52.41)		
ADA Rate		92.81%														92.81%			
<b>Income</b>																			
<b>8011-8098 - Local Control Funding Formula Sources</b>																			
8011 Local Control Funding Formula	27,765,161	25,586,212	1,199,413	1,199,413	2,158,946	2,158,946	2,148,479	2,148,479	2,148,479	2,311,803	2,311,803	2,311,803	2,311,803	-	3,176,845	25,586,212	(2,178,949)	-8%	
8012 Education Protection Account	5,610,296	6,681,524	-	-	1,760,413	-	-	-	1,760,416	-	-	1,874,854	-	-	1,285,841	6,681,524	1,071,228	19%	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	9,373,258	9,715,188	564,080	1,128,159	752,106	752,106	752,106	752,106	752,106	1,412,797	706,399	706,399	706,399	706,399	24,027	9,715,188	341,930	4%	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>42,748,715</b>	<b>41,982,924</b>	<b>1,763,493</b>	<b>2,327,572</b>	<b>4,671,465</b>	<b>2,911,052</b>	<b>2,900,585</b>	<b>2,900,585</b>	<b>4,661,001</b>	<b>3,724,601</b>	<b>3,018,202</b>	<b>4,893,056</b>	<b>3,018,202</b>	<b>706,399</b>	<b>4,486,713</b>	<b>41,982,924</b>	<b>(765,791)</b>	<b>-2%</b>	
<b>8100-8299 - Federal Revenue</b>																			
8181 Special Education - Federal (IDEA)	690,352	673,848	39,124	78,249	52,166	52,166	52,166	52,166	52,166	97,992	48,996	48,996	48,996	48,996	1,667	673,848	(16,504)	-2%	
8221 Child Nutrition - Federal	1,678,831	1,871,263	-	-	-	-	155,814	209,944	163,861	161,645	121,234	161,645	181,851	222,262	493,006	1,871,263	192,432	11%	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	1,245,418	1,238,770	-	-	-	-	-	-	309,693	-	-	309,693	-	-	619,385	1,238,770	(6,648)	-1%	
8292 Title II	138,725	134,118	-	-	-	-	-	-	33,530	-	-	-	-	-	67,059	134,118	(4,607)	-3%	
8294 Title III	159,359	161,174	-	-	-	-	-	-	40,293	-	-	40,293	-	-	80,587	161,174	1,814	1%	
8295 Title IV, SSAE	99,325	101,214	-	-	-	-	-	-	25,304	-	-	25,304	-	-	50,607	101,214	1,889	2%	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	2,581,303	3,279,029	466,592	-	-	-	-	-	-	-	-	2,459,272	-	-	353,165	3,279,029	697,726	27%	
<b>Total 8100-8299 - Other Federal Income</b>	<b>6,593,314</b>	<b>7,459,415</b>	<b>505,716</b>	<b>78,249</b>	<b>52,166</b>	<b>52,166</b>	<b>207,981</b>	<b>262,111</b>	<b>624,846</b>	<b>259,638</b>	<b>170,230</b>	<b>3,078,732</b>	<b>230,847</b>	<b>271,259</b>	<b>1,665,475</b>	<b>7,459,415</b>	<b>866,102</b>	<b>13%</b>	
<b>8300-8599 - Other State Revenue</b>																			
8520 Child Nutrition - State	386,879	420,844	-	-	-	-	35,025	47,111	36,903	36,330	27,248	36,330	40,872	49,954	111,072	420,844	33,965	9%	
8550 Mandate Block Grant	68,286	68,286	-	-	-	-	-	68,286	-	-	-	-	-	-	-	68,286	-	-	
8561 State Lottery - Non Prop 20	479,764	512,342	-	-	-	-	-	-	128,085	-	-	128,085	-	-	256,171	512,342	32,578	7%	
8562 State Lottery - Prop 20	189,083	208,410	-	-	-	-	-	-	-	-	-	-	-	-	208,410	208,410	19,327	10%	
8560 Lottery Revenue	668,847	720,752	-	-	-	-	-	-	128,085	-	-	128,085	-	-	464,581	720,752	51,905	8%	
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	933,312	933,312	-	-	-	-	-	-	466,656	-	-	233,328	-	-	233,328	933,312	-	-	
8592 State Mental Health	-	224,127	10,843	10,843	19,519	19,519	20,171	20,171	20,171	20,171	20,171	20,171	20,171	20,171	224,127	224,127	100%		
8593 After School Education & Safety	813,931	813,931	-	-	-	-	529,055	-	-	-	-	203,483	-	-	81,393	813,931	-	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Expanded Learning Opportunity Program	830,055	8,089,824	4,018,624	219,935	395,883	395,883	728,084	728,084	728,084	728,084	728,084	728,084	728,084	-	(2,037,091)	8,089,824	7,259,769	875%	
8596 Prop 28 Arts & Music	217,440	218,457	-	-	-	-	-	-	-	-	-	-	-	-	218,457	218,457	1,017	0%	
8599 State Revenue - Other	2,244,034	2,418,462	8,488,811	-	-	822,374	1,572,000	-	-	-	-	604,615	-	-	(9,069,339)	2,418,462	174,428	8%	
<b>Total 8300-8599 - Other State Income</b>	<b>6,162,785</b>	<b>13,907,995</b>	<b>12,518,279</b>	<b>230,778</b>	<b>415,402</b>	<b>1,237,776</b>	<b>2,884,336</b>	<b>863,653</b>	<b>1,379,900</b>	<b>784,586</b>	<b>775,503</b>	<b>1,954,098</b>	<b>789,127</b>	<b>49,954</b>	<b>(9,975,395)</b>	<b>13,907,995</b>	<b>7,745,210</b>	<b>126%</b>	
<b>8600-8799 - Other Local Revenue</b>																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	98,353	138,521	9,808	30	61	63	16,070	16,070	16,070	16,070	16,070	16,070	16,070	16,070	-	138,521	40,169	41%	
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	364,962	502,507	-	41,000	-	-	-	-	12,545	5,528	173	-	-	314,239	129,023	502,507	137,545	38%	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	-	6,039	5,139	-	-	202	149	-	80	0	18	-	0	8,000	569	14,157	14,157	100%	
8696 Other Fundraising	-	-	-	-	-	29	-	-	-	-	-	-	-	0	29	29	29	100%	
8697 E-Rate	66,554	66,554	-	-	13,377	(0)	8,319	8,319	8,319	8,319	8,319	8,319	8,319	8,319	-	79,931	13,377	20%	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8792 Transfers of Apportionments - Special Education	2,762,085	2,670,297	155,042	310,083	206,723	206,722	206,722	206,722	206,722	388,319	194,159	194,159	194,159	194,159	6,604	2,670,297	(91,788)	-3%	
<b>Total 8600-8799 - Other Income-Local</b>	<b>3,291,953</b>	<b>3,383,917</b>	<b>169,989</b>	<b>351,113</b>	<b>220,161</b>	<b>207,016</b>	<b>231,261</b>	<b>231,112</b>	<b>243,736</b>	<b>418,236</b>	<b>218,739</b>	<b>218,549</b>	<b>218,549</b>	<b>540,787</b>	<b>136,196</b>	<b>3,405,442</b>	<b>113,489</b>	<b>3%</b>	
<b>Prior Year Adjustments</b>																			
8999 Other Prior Year Adjustment	-	80,092	-	5,000	-	75,092	-	-	-	-	-	-	-	-	-	80,092	80,092	100%	





**CAMINO NUEVO CHARTER ACADEMY**  
 2023-24 Cash Flow Forecast  
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			Actuals as of 10/31/2023													FORECAST Jul-23 - Jun-24	Budget Variance					
	2023-24	2023-24	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual		Better / (Worse)	% Better / (Worse)				
	Budget	Trend	Jul-23	Aug-23	Sep-23	Oct-23																
5611 School Rent - Private Facility	1,257,559	1,257,559	90,810	90,810	90,810	90,810	111,790	111,790	111,790	111,790	111,790	111,790	111,790	111,790	-	1,257,559	0					
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5619 Other Facility Rentals	61,201	226,201	249	15,946	942	8,295	25,096	25,096	25,096	25,096	25,096	25,096	25,096	25,096	25,096	25,096	25,096	25,096	226,201	(165,000)	-270%	
5621 Equipment Lease	216,328	216,328	17,541	10,865	14,398	50	21,684	21,684	21,684	21,684	21,684	21,684	21,684	21,684	-	216,328	0					
5631 Vendor Repairs	620,316	654,216	17,081	29,973	48,330	29,243	58,843	58,843	58,843	58,843	58,843	58,843	58,843	58,843	58,843	58,843	58,843	58,843	654,216	(33,900)	-5%	
5812 Field Trips & Pupil Transportation	178,440	1,516,590	-	5,725	8,153	25,955	184,595	184,595	184,595	184,595	184,595	184,595	184,595	184,595	-	1,516,590	(1,338,150)	-750%				
5821 Legal	22,000	99,865	-	-	1,372	77,865	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	99,865	(77,865)	-354%	
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5831 Advertisement & Recruitment	45,377	47,377	2,117	618	1,898	1,948	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	47,377	(2,000)	-4%	
5841 Contracted Substitute Teachers	56,450	478,139	-	15,909	90,508	106,485	99,917	20,665	20,665	20,665	20,665	20,665	20,665	20,665	20,665	20,665	20,665	20,665	478,139	(421,689)	-747%	
5842 Special Education Services	3,905,071	4,039,078	334	28,990	98,431	146,018	418,367	418,367	418,367	418,367	418,367	418,367	418,367	418,367	418,367	418,367	418,367	418,367	4,039,078	(134,006)	-3%	
5843 Non Public School	518,923	377,502	-	-	-	-	32,749	49,251	49,251	49,251	49,251	49,251	49,251	49,251	-	377,502	141,421	27%				
5844 After School Services	813,932	813,932	-	-	77,323	154,647	72,745	72,745	72,745	72,745	72,745	72,745	72,745	72,745	-	813,932	-					
5849 Other Student Instructional Services	968,675	3,394,972	73,666	-	471,429	438,612	301,408	301,408	301,408	301,408	301,408	301,408	301,408	301,408	301,408	301,408	301,408	301,408	3,394,972	(2,426,297)	-250%	
5852 PD Consultants & Tuition	268,154	453,687	2,658	11,930	138,978	108,982	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	453,687	(185,533)	-69%	
5854 Nursing & Medical (Non-IEP)	20,700	20,700	-	-	-	-	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	20,700	-		
5859 All Other Consultants & Services	696,382	1,220,124	19,267	46,223	50,642	205,756	112,280	112,280	112,280	112,280	112,280	112,280	112,280	112,280	112,280	112,280	112,280	112,280	1,220,124	(523,742)	-75%	
5861 Non Instructional Software	608,053	676,993	346,688	22,215	21,266	37,787	31,129	31,129	31,129	31,129	31,129	31,129	31,129	31,129	31,129	31,129	31,129	31,129	676,993	(68,940)	-11%	
5865 Fundraising Cost	-	-	-	-	-	8,913	0	0	0	0	0	0	0	0	0	0	0	0	8,914	(8,914)	100%	
5871 District Oversight Fees	427,487	419,829	22,416	44,831	29,889	29,888	36,601	36,601	36,601	36,601	36,601	36,601	36,601	36,601	36,601	36,601	36,601	36,601	419,829	7,658	2%	
5872 Special Education Fees (SELPA)	690,487	668,829	38,834	77,668	51,774	51,776	53,506	53,506	53,506	96,086	48,043	48,043	48,043	48,043	48,043	48,043	48,043	48,043	668,829	21,658	3%	
5881 Intra-Agency Fees	6,204,446	6,160,921	-	-	-	1,558,728	575,274	575,274	575,274	575,274	575,274	575,274	575,274	575,274	575,274	575,274	575,274	575,274	6,160,921	43,524	1%	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	925	2,542	6,330	-	-	-	-	-	-	-	-	-	-	-	-	9,798	(9,798)	100%	
5899 All Other Expenses	84,478	84,478	-	500	(27,735)	22,623	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	84,478	-		
5911 Office Phone	81,252	81,252	258	5,083	7,148	7,131	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	81,252	0		
5913 Mobile Phone	8,472	8,472	-	-	-	-	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	8,472	-		
5921 Internet	83,193	83,193	-	-	-	-	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	83,193	-		
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	14,074	15,374	1,632	2,720	418	2,688	(691)	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	15,374	(1,300)	-9%	
5999 Other Communications	-	3,401	283	291	12,448	298	290	290	290	290	290	290	290	290	290	290	290	290	15,641	(15,641)	100%	
<b>Total 5000 - Operating Services</b>	<b>20,309,525</b>	<b>25,736,929</b>	<b>794,359</b>	<b>513,170</b>	<b>1,386,980</b>	<b>3,289,445</b>	<b>2,448,311</b>	<b>2,387,481</b>	<b>2,387,481</b>	<b>2,430,061</b>	<b>2,382,018</b>	<b>2,382,018</b>	<b>2,392,587</b>	<b>2,392,587</b>	<b>581,383</b>	<b>25,767,881</b>	<b>(5,458,355)</b>	<b>-27%</b>				
<b>6000 - Capital Outlay</b>																						
6901 Depreciation Expense	1,483,152	1,467,970	114,596	113,925	114,840	114,098	120,177	127,877	127,348	127,768	127,573	126,827	126,197	125,734	-	1,466,959	16,192	1%				
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 6000 - Capital Outlay</b>	<b>1,483,152</b>	<b>1,467,970</b>	<b>114,596</b>	<b>113,925</b>	<b>114,840</b>	<b>114,098</b>	<b>120,177</b>	<b>127,877</b>	<b>127,348</b>	<b>127,768</b>	<b>127,573</b>	<b>126,827</b>	<b>126,197</b>	<b>125,734</b>	<b>-</b>	<b>1,466,959</b>	<b>16,192</b>	<b>1%</b>				
<b>7000 - Other Outgo</b>																						
7438 Interest Expense	194,796	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796	-	-				
<b>Total 7000 - Other Outgo</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	<b>-</b>	<b>98,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>-</b>	<b>-</b>				
<b>TOTAL EXPENSE</b>	<b>58,603,292</b>	<b>67,470,360</b>	<b>2,689,744</b>	<b>3,167,576</b>	<b>4,325,415</b>	<b>6,630,708</b>	<b>5,959,055</b>	<b>6,031,727</b>	<b>5,943,234</b>	<b>5,975,641</b>	<b>6,231,964</b>	<b>5,901,701</b>	<b>6,049,424</b>	<b>6,383,190</b>	<b>1,129,869</b>	<b>66,419,245</b>	<b>(7,815,953)</b>	<b>-13%</b>				
<b>NET INCOME</b>	<b>193,476</b>	<b>(656,016)</b>	<b>12,267,733</b>	<b>(174,864)</b>	<b>1,033,779</b>	<b>(2,147,606)</b>	<b>265,107</b>	<b>(1,774,267)</b>	<b>966,249</b>	<b>(788,581)</b>	<b>(2,049,289)</b>	<b>4,242,734</b>	<b>(1,792,698)</b>	<b>(4,814,791)</b>	<b>(4,816,880)</b>	<b>416,624</b>	<b>223,149</b>	<b>115%</b>				
<b>Operating Income</b>																<b>1,883,584</b>						
<b>EBITDA</b>																<b>2,078,380</b>						
<b>Beginning Cash Balance</b>	22,808,032	29,037,720	29,037,720	27,168,442	27,439,638	28,441,870	26,169,346	25,418,542	23,313,423	24,484,912	24,636,043	22,511,021	27,500,687	27,630,046	23,856,229	29,037,720	6,229,688					
<b>Cash Flow from Operating Activities</b>																						
Net Income	193,476	(656,016)	12,267,733	(174,864)	1,033,779	(2,147,606)	265,107	(1,774,267)	966,249	(788,581)	(2,049,289)	4,242,734	(1,792,698)	(4,814,791)	(4,816,880)	416,624	223,149					
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Prior Year Accounts Receivable	8,007,024	-	822,564	796,544	-	856,742	-	175,500	81,393	861,944	-	618,722	1,416,011	-	-	5,629,420	(2,377,604)					
Current Year Accounts Receivable	(7,650,891)	(7,520,600)	-	-	-	-	-	-	-	-	-	-	-	-	(7,520,600)	(7,520,600)	130,290					
Change in Due from	-	-	(31,621)	(213,437)	(63,948)	74,074	-	-	-	-	-	1,384	379,850	-	-	146,301	146,301					
Change in Accounts Payable	(70,621)	69,737	(1,385,893)	(525,876)	(90,326)	99,905	(252,922)	-	-	-	-	-	-	1,094,981	1,129,869	69,737	140,358					
Change in Due to	(1,124,352)	3,701,334	(265,392)	(107,577)	(57,106)	(1,323,683)																

**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Cash Flow Forecast

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	2023-24		ACTUAL				Actuals as of 10/31/2023										FORECAST	Budget Variance	
	Budget	Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Jul-23 - Jun-24	Better / (Worse)	% Better / (Worse)	
Change in Deferred Revenue	(11,405,087)	(7,055,408)	(12,539,284)	-	-	-	-	-	-	-	-	-	-	-	5,483,876	(7,055,408)	4,349,679		
Change in Other Long Term Assets	-	145,078	36,083	36,207	36,332	36,456	-	-	-	-	-	-	-	-	-	145,078	-		
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	1,483,152	1,466,959	114,596	113,925	114,840	114,098	120,177	127,877	127,348	127,768	127,573	126,827	126,197	125,734	-	1,466,959	(16,192)		
<b>Cash Flow from Investing Activities</b>																			
Capital Expenditures	(846,300)	(1,431,172)	(14,800)	(47,196)	(65,512)	(1,413)	(614,521)	(634,230)	(3,500)	(50,000)	-	-	-	-	-	(1,431,172)	(584,872)		
<b>Cash Flow from Financing Activities</b>																			
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Loans	(404,597)	(404,597)	-	-	(201,292)	-	-	-	-	-	(203,305)	-	-	-	-	(404,597)	-		
<b>Ending Cash Balance</b>	<b>10,854,927</b>	<b>17,007,868</b>	<b>27,168,442</b>	<b>27,439,638</b>	<b>28,441,870</b>	<b>26,169,346</b>	<b>25,418,542</b>	<b>23,313,423</b>	<b>24,484,912</b>	<b>24,636,043</b>	<b>22,511,021</b>	<b>27,500,687</b>	<b>27,630,046</b>	<b>23,856,229</b>	<b>23,856,229</b>	<b>23,856,229</b>	<b>13,001,302</b>		

# Coversheet

## Accept 2022-23 Audit

**Section:** XI. Accept 2022-23 Audit  
**Item:** A. Accept 2022-23 Audit  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 6-30-23 CNCA Audited FS Draft 11.27.23.pdf

**CAMINO NUEVO CHARTER ACADEMY**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2023**

**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, 2023, 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, 2023, 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Change in Accounting Principle**

As discussed in Note 1 to the financial statements, in 2023 the School adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with response to this matter.

#### **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; and for 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, 2023**

ASSETS	CNCA #1	CNCA #2	CNCA #3	CNCA #4	CNHS #2	Central Admin Office	Total
<b>CURRENT ASSETS</b>							
Cash and Cash Equivalents	\$ 8,087,844	\$ 3,937,085	\$ 8,817,763	\$ 3,925,151	\$ 3,861,142	\$ 408,733	\$ 29,037,718
Accounts Receivable	1,083,822	1,519,332	904,760	1,232,185	873,120	-	5,613,219
Intercompany Receivable	-	-	-	-	-	148,271	148,271
Due from Others	147,325	843	3,312	-	4,259	-	155,739
Prepaid Expenses and Other Assets	27,447	24,121	65,406	16,930	24,960	24,531	183,395
Total Current Assets	<u>9,346,438</u>	<u>5,481,381</u>	<u>9,791,241</u>	<u>5,174,266</u>	<u>4,763,481</u>	<u>581,535</u>	<u>35,138,342</u>
<b>NONCURRENT ASSETS</b>							
Right of Use (ROU) Lease Asset - Operating	10,409,530	34,486	4,978,969	35,433	8,973,456	-	24,431,874
Total Noncurrent Assets	<u>10,409,530</u>	<u>34,486</u>	<u>4,978,969</u>	<u>35,433</u>	<u>8,973,456</u>	<u>-</u>	<u>24,431,874</u>
<b>PROPERTY, PLANT, AND EQUIPMENT</b>							
Land	-	12,579,941	-	-	-	-	12,579,941
Construction in Progress	27,022	-	-	-	-	-	27,022
Buildings	1,279,360	25,978,566	556,187	466,792	677,296	-	28,958,201
Leasehold Improvements	813,730	424,274	102,904	4,979	575,778	-	1,921,665
Equipment and Computers	1,110,253	1,386,682	1,124,947	782,771	1,518,354	-	5,923,007
Furniture	166,615	153,231	96,686	67,758	24,480	-	508,770
Accumulated Depreciation	<u>(1,862,397)</u>	<u>(5,528,977)</u>	<u>(835,931)</u>	<u>(571,390)</u>	<u>(1,477,074)</u>	<u>-</u>	<u>(10,275,769)</u>
Total Property, Plant, and Equipment	<u>1,534,583</u>	<u>34,993,717</u>	<u>1,044,793</u>	<u>750,910</u>	<u>1,318,834</u>	<u>-</u>	<u>39,642,837</u>
Total Assets	<u>\$ 21,290,551</u>	<u>\$ 40,509,584</u>	<u>\$ 15,815,003</u>	<u>\$ 5,960,609</u>	<u>\$ 15,055,771</u>	<u>\$ 581,535</u>	<u>\$ 99,213,053</u>
<b>LIABILITIES AND NET ASSETS</b>							
<b>CURRENT LIABILITIES</b>							
Accounts Payable	\$ 781,151	\$ 565,826	\$ 771,622	\$ 380,003	\$ 236,626	\$ 12,668	\$ 2,747,896
Accrued Liabilities	725,649	503,874	588,147	466,976	560,124	232,098	3,076,868
Intercompany Payables	-	-	-	-	-	408,637	408,637
Deferred Revenue	3,675,407	2,198,408	3,677,084	1,899,163	1,387,424	-	12,837,486
Operating Lease Liability, Current Portion	556,121	11,979	281,136	12,308	477,462	-	1,339,006
Loans Payable, Current Portion	-	404,597	-	-	-	-	404,597
Total Current Liabilities	<u>5,738,328</u>	<u>3,684,684</u>	<u>5,317,989</u>	<u>2,758,450</u>	<u>2,661,636</u>	<u>653,403</u>	<u>20,814,490</u>
<b>NONCURRENT LIABILITIES</b>							
Operating Lease Liability, Net Current Portion	9,866,430	21,986	4,703,226	22,590	8,507,328	-	23,121,560
Loans Payable, Net of Current Portion	-	9,435,848	-	-	-	-	9,435,848
Total Noncurrent Liabilities	<u>9,866,430</u>	<u>9,457,834</u>	<u>4,703,226</u>	<u>22,590</u>	<u>8,507,328</u>	<u>-</u>	<u>32,557,408</u>
Total Liabilities	<u>15,604,758</u>	<u>13,142,518</u>	<u>10,021,215</u>	<u>2,781,040</u>	<u>11,168,964</u>	<u>653,403</u>	<u>53,371,898</u>
<b>NET ASSETS</b>							
Without Donor Restriction:							
Undesignated	3,656,135	1,519,035	3,894,294	1,747,989	2,218,941	(71,868)	12,964,526
Property, Plant, and Equipment, Net Related Debt	1,534,583	25,153,272	1,044,793	750,910	1,318,834	-	29,802,392
Designated/Deferred Maintenance	250,994	694,759	824,899	635,899	321,503	-	2,728,054
Total Without Donor Restriction	<u>5,441,712</u>	<u>27,367,066</u>	<u>5,763,986</u>	<u>3,134,798</u>	<u>3,859,278</u>	<u>(71,868)</u>	<u>45,494,972</u>
With Donor Restriction	244,081	-	29,802	44,771	27,529	-	346,183
Total Net Assets	<u>5,685,793</u>	<u>27,367,066</u>	<u>5,793,788</u>	<u>3,179,569</u>	<u>3,886,807</u>	<u>(71,868)</u>	<u>45,841,155</u>
Total Liabilities and Net Assets	<u>\$ 21,290,551</u>	<u>\$ 40,509,584</u>	<u>\$ 15,815,003</u>	<u>\$ 5,960,609</u>	<u>\$ 15,055,771</u>	<u>\$ 581,535</u>	<u>\$ 99,213,053</u>

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

	CNCA #1	CNCA #2	CNCA #3	CNCA #4	CNHS #2	Central Admin Office	Total
<b>NET ASSETS WITHOUT DONOR RESTRICTION</b>							
<b>REVENUES</b>							
State Revenue:							
State Aid	\$ 5,590,029	\$ 5,658,580	\$ 6,383,281	\$ 4,496,363	\$ 5,175,003	\$ -	\$ 27,303,256
Other State Revenue	2,360,175	2,419,148	3,042,194	2,079,694	1,613,527	-	11,514,738
Federal Revenue:							
Grants and Entitlements	1,616,888	2,073,534	1,422,836	1,791,383	1,303,499	-	8,208,140
Local Revenue:							
In-Lieu Property Tax Revenue	2,103,772	2,202,458	2,403,230	1,754,154	1,596,192	-	10,059,806
Contributions	157,040	200,348	206,172	160,114	126,853	-	850,527
Interest Income	76,640	68,243	75,300	66,521	57,910	-	344,614
Other Revenue	68,862	53,908	71,770	48,911	46,146	-	289,597
Total Revenues Without Donor Restriction	11,973,406	12,676,219	13,604,783	10,397,140	9,919,130	-	58,570,678
Net Assets Released from Restriction	-	7,275	-	16,199	7,252	-	30,726
Total Revenues Without Donor Restriction and Net Assets Released from Restriction	11,973,406	12,683,494	13,604,783	10,413,339	9,926,382	-	58,601,404
<b>EXPENSES</b>							
Program Services	10,208,958	10,932,708	11,620,154	9,117,602	8,460,836	-	50,340,258
Management and General	1,592,961	1,722,180	1,989,101	1,261,421	1,436,106	-	8,001,769
Fundraising	-	9,690	-	4,233	520	-	14,443
Total Expenses	11,801,919	12,664,578	13,609,255	10,383,256	9,897,462	-	58,356,470
<b>OTHER INCOME (EXPENSE)</b>							
Distribution from PNEDG	48,887	-	-	-	-	-	48,887
Change in Net Assets Without Donor Restriction	220,374	18,916	(4,472)	30,083	28,920	-	293,821
<b>NET ASSETS WITH DONOR RESTRICTION</b>							
Other State Revenue	97,803	-	29,802	-	-	-	127,605
Net Assets Released from Restriction	-	(7,275)	-	(16,199)	(7,252)	-	(30,726)
Change in Net Assets With Donor Restriction	97,803	(7,275)	29,802	(16,199)	(7,252)	-	96,879
<b>CHANGE IN TOTAL NET ASSETS</b>	318,177	11,641	25,330	13,884	21,668	-	390,700
Net Assets - Beginning of Year	5,367,616	27,355,425	5,768,458	3,165,685	3,865,139	(71,868)	45,450,455
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 5,685,793</u>	<u>\$ 27,367,066</u>	<u>\$ 5,793,788</u>	<u>\$ 3,179,569</u>	<u>\$ 3,886,807</u>	<u>\$ (71,868)</u>	<u>\$ 45,841,155</u>

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2023**

	CNCA #1	CNCA #2	CNCA #3	CNCA #4	CNHS #2	Central Admin Office	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Change in Net Assets	\$ 318,177	\$ 11,641	\$ 25,330	\$ 13,884	\$ 21,668	\$ -	\$ 390,700
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:							
Depreciation	174,239	645,195	174,216	143,354	190,238	-	1,327,242
(Increase) Decrease in Assets:							
Accounts Receivable	378,989	150,491	737,917	123,068	211,613	-	1,602,078
Intercompany Receivable	-	-	-	-	-	(148,271)	(148,271)
Due from Others	29,219	(843)	(1,984)	-	(3,076)	(183)	23,133
Prepaid Expenses and Other Assets	33,485	(6,257)	(36,802)	(5,669)	40,578	55,717	81,052
ROU Lease Asset - Operating	(10,409,530)	(34,486)	(4,978,969)	(35,433)	(8,973,456)	-	(24,431,874)
Increase (Decrease) in Liabilities:							
Accounts Payable and Accrued Liabilities	1,020,659	447,145	681,656	180,173	106,008	69,109	2,504,750
Intercompany Payables	-	-	-	-	-	(765,204)	(765,204)
Deferred Revenue	2,405,638	1,530,670	2,696,727	1,494,522	619,046	-	8,746,603
Operating Lease Liability	10,422,551	33,965	4,984,362	34,898	8,984,790	-	24,460,566
Net Cash Provided (Used) by Operating Activities	4,373,427	2,777,521	4,282,453	1,948,797	1,197,409	(788,832)	13,790,775
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchases of Property, Plant, and Equipment	(331,882)	(291,991)	(400,139)	(76,746)	(194,158)	-	(1,294,916)
Net Cash Used by Investing Activities	(331,882)	(291,991)	(400,139)	(76,746)	(194,158)	-	(1,294,916)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of Prop 55 Funding	-	(396,625)	-	-	-	-	(396,625)
Net Cash Used by Financing Activities	-	(396,625)	-	-	-	-	(396,625)
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	4,041,545	2,088,905	3,882,314	1,872,051	1,003,251	(788,832)	12,099,234
Cash and Cash Equivalents - Beginning of Year	4,046,299	1,848,180	4,935,449	2,053,100	2,857,891	1,197,565	16,938,484
<b>CASH AND CASH EQUIVALENTS, - END OF YEAR</b>	<u>\$ 8,087,844</u>	<u>\$ 3,937,085</u>	<u>\$ 8,817,763</u>	<u>\$ 3,925,151</u>	<u>\$ 3,861,142</u>	<u>\$ 408,733</u>	<u>\$ 29,037,718</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>							
Cash Paid for Interest	\$ -	\$ 202,768	\$ -	\$ -	\$ -	\$ -	\$ 202,768

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2023**

	Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 20,704,902	\$ 2,314,318	\$ -	\$ 23,019,220
Pension Expense	4,157,197	541,087	-	4,698,284
Other Employee Benefits	1,926,069	202,741	-	2,128,810
Payroll Taxes	569,960	171,151	-	741,111
Management Fees	3,923,166	1,681,358	-	5,604,524
Legal Expenses	-	98,456	-	98,456
Accounting Expenses	-	10,500	-	10,500
Other Fees for Services	8,665,590	900,652	-	9,566,242
Advertising and Promotion Expenses	-	24,493	-	24,493
Instructional Materials	1,068,430	-	-	1,068,430
Office Expenses	1,255,714	381,004	-	1,636,718
Printing and Postage Expenses	-	16,620	-	16,620
Information Technology Expenses	-	501,211	-	501,211
Occupancy Expenses	3,633,452	410,488	-	4,043,940
Travel Expenses	43,651	-	-	43,651
Interest Expense	-	202,768	-	202,768
Depreciation Expense	1,253,999	73,243	-	1,327,242
Insurance Expense	-	35,456	-	35,456
Other Expenses	3,138,128	436,223	14,443	3,588,794
Total Expenses by Function	<u>\$ 50,340,258</u>	<u>\$ 8,001,769</u>	<u>\$ 14,443</u>	<u>\$ 58,356,470</u>

See accompanying Notes to Financial Statements.

**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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, 2023, 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, 2023**

**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, 2023. 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, 2023**

**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 \$1,327,242 for the year ended June 30, 2023.

**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, 2023, CNCA has conditional grants of \$18,874,871 of which \$12,837,486 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, 2023**

**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, 2023, 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).

**Leases**

CNCA leases facilities and equipment. CNCA determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Leases (Continued)**

ROU assets represent CNCA's right to use an underlying asset for the lease term and lease liabilities represent CNCA's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, CNCA uses its risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that CNCA will exercise that option. CNCA has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

CNCA has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

In evaluating contracts to determine if they qualify as a lease, CNCA considers factors such as if CNCA has obtained substantially all of the rights to the underlying asset through exclusivity, if CNCA can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

**Adoption of New Accounting Standards**

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

CNCA adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption. CNCA has elected to adopt the package of practical expedients available in the year of adoption. CNCA has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of CNCA's ROU assets.

**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Adoption of New Accounting Standards (Continued)**

CNCA elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, CNCA recognized on July 1, 2022 a ROU asset at the carrying amount of the operating lease asset of \$24,578,969. CNCA also recognized on July 1, 2022 a lease liability of \$24,578,969, which represents the present value of the remaining finance lease payments discounted using a risk-free rate ranging from 2.85% to 3.11%.

**Evaluation of Subsequent Events**

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

**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, 2023, financial assets available for general expenditures are comprised of the following:

Cash and Cash Equivalents	\$ 29,037,718
Accounts Receivable	5,613,219
Due From Others	155,739
Less: Net Assets With Donor Restrictions	(346,183)
Financial Assets Available for General Expenditure	<u>\$ 34,460,493</u>

**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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, 2023, as provided by the pool sponsor, was approximately \$28,268,975.

**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 \$5,604,524 for the year ended June 30, 2023. CNCA also paid PNEDG for mental health program services, ELOP, and other support services in the amount of \$770,221 and \$614,286, respectively, for the year ended June 30, 2023.

**Contributions**

PNEDG provided grants to CNCA schools amounting to \$450,000 for the year ended June 30, 2023. PNEDG also transferred \$48,887 of fixed assets to CNCA as a result of the closure of the early childhood center for the year ended June 30, 2023.

**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 party taxes on these facilities. The leases are through 2057 and require monthly payments in line with a payment schedule outlined in the lease. Rent expenses recorded for these leases was \$1,476,582 for the year ended June 30, 2023. Refer to Note 9 for general lease disclosures.

**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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, 2023 were \$184,462.

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, 2023 were \$128,587.

**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	\$ 346,183
Total Net Assets With Donor Restriction	<u>\$ 346,183</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended June 30:

Release of Restrictions

Purpose:

Nutrition Program	\$ 30,726
Total	<u>\$ 30,726</u>

**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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.

**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, 2022, total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% 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](http://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, 2023 was 19.10% 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>
2021	\$ 2,231,033	100 %
2022	2,592,834	100
2023	3,032,050	100



**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)**

**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, 2022, the School Employer Pool total plan assets are \$79.3 billion, the present value of accumulated plan benefits is \$113.7 billion, contributions from all employers totaled \$3.55 billion, and the plan is 69.8% funded. CNCA did not contribute more than 5% of the total contributions to the plan.

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](http://www.calpers.ca.gov).

Funding Policy

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. 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, 2023 was 25.37%. 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>
2021	\$ 831,593	100 %
2022	1,384,912	100
2023	1,666,234	100

**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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)(I)(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, 2023 is \$9,840,445.

Future payments of Proposition 55 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2024	\$ 404,597
2025	412,729
2026	421,025
2027	429,488
2028	438,121
Thereafter	7,734,485
Total	<u>\$ 9,840,445</u>

**NOTE 9 LEASES – ASC 842**

CNCA leases school facilities and equipment from various related and unrelated parties under long-term, non-cancelable lease agreements. Related party leases are between CNCA and Grupo Nuevo Los Angeles (GNLA). The leases expire at various dates through 2057. Certain facility leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Additionally, the agreements generally require CNCA to pay real estate taxes, insurance, and repairs. Some lease agreements also require CNCA to comply with certain covenants and to maintain certain financial ratios. As of June 30, 2023, CNCA believes it was in compliance with all ratios and covenants.



**CAMINO NUEVO CHARTER ACADEMY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 9 LEASES – ASC 842 (CONTINUED)**

The following table provides quantitative information concerning CNCA's leases for the year ended June 30, 2023:

Lease Costs	
Operating Lease Costs	\$ 281,562
Total Lease Costs	<u>\$ 281,562</u>

Other Information:

Cash Paid for Amounts Included in the

Measurement of Lease Liabilities:

Operating Cash Flows from Operating Leases	\$ 248,522
Right-Of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ 24,578,969

Weighted-Average Remaining Lease Term -  
Operating Leases 33.6 Years

Weighted-Average Discount Rate - Operating 3.11%

CNCA classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

<u>Year Ending June 30,</u>	Operating Leases (Related Party)	Operating Leases	Total
2024	\$ 1,239,064	\$ 99,942	\$ 1,339,006
2025	1,239,064	99,942	1,339,006
2026	1,239,064	99,942	1,339,006
2027	1,239,064	-	1,239,064
2028	1,239,064	-	1,239,064
Thereafter	30,888,035	-	30,888,035
Totale Lease Payments	<u>37,083,355</u>	<u>299,826</u>	<u>37,383,181</u>
Less: Imputed Interest	(12,906,163)	(16,452)	(12,922,615)
Present Value of Lease Liabilities	<u>\$ 24,177,192</u>	<u>\$ 283,374</u>	<u>\$ 24,460,566</u>

**NOTE 10 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, 2023  
(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	Charter Expiration	Enrollment Average
Camino Nuevo Charter Academy - Burlington Campus (CNCA #1)	August 8, 2010	June 30, 2028	589
Camino Nuevo Academy #2 - Kayne Siart Campus (CNCA #2)	August 18, 2010	June 30, 2028	665
Camino Nuevo Elementary #3 - Jose A. Castellanos/Jane B. Eisner Campuses (CNCA #3)	August 18, 2010	June 30, 2028	720
Camino Nuevo Charter Academy #4 - Sandra Cisneros Learning Academy Campus (CNCA #4)	September 6, 2011	June 30, 2027	537
Camino Nuevo High #2 - Dalzell Lance High School (CNHS #2)	August 19, 2013	June 30, 2026	464

**CAMINO NUEVO CHARTER ACADEMY  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE (CONTINUED)  
 YEAR ENDED JUNE 30, 2023  
 (SEE INDEPENDENT AUDITORS' REPORT)  
 UNAUDITED**

CNCA is the latest in a series of highly successful empowerment projects developed by Grupo Nuevo Los Angeles (GNLA), a nonprofit community development corporation.

The board of directors and the administrators as of the year ended June 30, 2023 were as follows:

**BOARD OF DIRECTORS**

Member	Office	3 Year Term Expires
David Gidlow	Chair	6/30/2023
Gil Flores	Treasurer	7/31/2025
Elena Lopez	Secretary	7/31/2025
Cindy Lee Smet	Director	6/30/2023
Celia Alvarado	Director	6/30/2023
Tamara Powers	Director	6/30/2024
Lida Jennings	Director	6/30/2023
Jazmin Ortega	Director	7/31/2025

**ADMINISTRATORS**

Adriana Abich	Chief Executive Officer
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**CAMINO NUEVO CHARTER ACADEMY  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2023**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
<b>CNCA #1</b>				
Kindergarten	36,000	60,715	185	In compliance
Grade 1	50,400	56,085	185	In compliance
Grade 2	50,400	56,085	185	In compliance
Grade 3	50,400	56,085	185	In compliance
Grade 4	54,000	64,750	185	In compliance
Grade 5	54,000	64,750	185	In compliance
Grade 6	54,000	66,489	185	In compliance
Grade 7	54,000	66,489	185	In compliance
Grade 8	54,000	66,489	185	In compliance
<b>CNCA #2</b>				
Kindergarten	36,000	62,800	185	In compliance
Grade 1	50,400	60,025	185	In compliance
Grade 2	50,400	60,025	185	In compliance
Grade 3	50,400	60,025	185	In compliance
Grade 4	54,000	60,025	185	In compliance
Grade 5	54,000	60,025	185	In compliance
Grade 6	54,000	64,493	185	In compliance
Grade 7	54,000	66,023	185	In compliance
Grade 8	54,000	66,023	185	In compliance
<b>CNCA #3</b>				
Kindergarten	36,000	60,885	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	58,519	185	In compliance
Grade 5	54,000	58,519	185	In compliance
Grade 6	54,000	63,634	185	In compliance
Grade 7	54,000	63,634	185	In compliance
Grade 8	54,000	63,634	185	In compliance
<b>CNCA #4</b>				
Kindergarten	36,000	66,055	185	In compliance
Grade 1	50,400	63,580	185	In compliance
Grade 2	50,400	63,580	185	In compliance
Grade 3	50,400	63,580	185	In compliance
Grade 4	54,000	63,580	185	In compliance
Grade 5	54,000	63,580	185	In compliance
Grade 6	54,000	58,907	185	In compliance
Grade 7	54,000	58,907	185	In compliance
Grade 8	54,000	58,907	185	In compliance
<b>CNHS #2</b>				
Grade 9	64,800	67,189	185	In compliance
Grade 10	64,800	67,189	185	In compliance
Grade 11	64,800	67,189	185	In compliance
Grade 12	64,800	67,189	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, 2023**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
<b>CNCA #1</b>				
Grades K-3	270.37	270.37	271.60	271.60
Grades 4-6	174.05	174.05	174.53	174.53
Grades 7-8	113.40	113.40	113.97	113.97
ADA Totals	<u>557.82</u>	<u>557.82</u>	<u>560.10</u>	<u>560.10</u>
<b>CNCA #2</b>				
Grades K-3	208.77	208.77	210.49	210.49
Grades 4-6	211.46	211.46	212.10	212.10
Grades 7-8	163.40	163.40	163.98	163.98
ADA Totals	<u>583.63</u>	<u>583.63</u>	<u>586.57</u>	<u>586.57</u>
<b>CNCA #3</b>				
Grades K-3	257.35	257.35	256.94	256.94
Grades 4-6	233.69	233.69	234.47	234.47
Grades 7-8	155.11	155.11	155.51	155.51
ADA Totals	<u>646.15</u>	<u>646.15</u>	<u>646.92</u>	<u>646.92</u>
<b>CNCA #4</b>				
Grades K-3	164.90	164.90	164.17	164.17
Grades 4-6	166.53	166.53	165.33	165.33
Grades 7-8	134.54	134.54	134.02	134.02
ADA Totals	<u>465.97</u>	<u>465.97</u>	<u>463.52</u>	<u>463.52</u>
<b>CNHS #2</b>				
Grades 9-12	<u>427.20</u>	<u>427.20</u>	<u>425.61</u>	<u>425.61</u>
ADA Totals	<u>427.20</u>	<u>427.20</u>	<u>425.61</u>	<u>425.61</u>
<b>ADA Totals</b>	<u>2,680.77</u>	<u>2,680.77</u>	<u>2,682.72</u>	<u>2,682.72</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, 2023**

There were no differences between the Annual Financial Report and the Audited Financial Statements.

*DRAFT*  
*For discussion purposes only*  
*Subject to revision*

*See accompanying Auditors' Report and Notes to Supplementary Information.*

(25)

**CAMINO NUEVO CHARTER ACADEMY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

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
<b>U.S. Department of Education</b>								
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	\$ 280,043	\$ 276,658	\$ 257,193	\$ 235,194	\$ 197,805	\$ 1,246,893
Title II, Part A, Teacher Quality	84.367	14341	26,859	32,492	27,323	29,834	23,930	140,438
Title III, Limited English Proficiency	84.365	14346	55,074	36,184	38,579	29,134	14,367	173,338
Title IV, Part A, Student Support & Academic Enrichment	84.424	N/A	24,189	21,868	21,529	18,446	15,513	101,545
Special Education Cluster:								
Special Education - IDEA	84.027	13379	135,712	141,991	157,202	113,239	103,933	652,077
Total Special Education Cluster:			<u>135,712</u>	<u>141,991</u>	<u>157,202</u>	<u>113,239</u>	<u>103,933</u>	<u>652,077</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act) COVID-19:								
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	581,387	74	333,018	70	227,439	1,141,988
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	-	1,163,256	33,393	936,465	385,502	2,518,616
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	-	48,180	138,339	168,319	169,607	524,445
American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)	84.425W	N/A	-	4,858	-	1,501	-	6,359
Total CARES Act (COVID-19 Funding):			<u>581,387</u>	<u>1,216,368</u>	<u>504,750</u>	<u>1,106,355</u>	<u>782,548</u>	<u>4,191,408</u>
Total U.S. Department of Education			<u>1,103,264</u>	<u>1,725,561</u>	<u>1,006,576</u>	<u>1,532,202</u>	<u>1,138,096</u>	<u>6,505,699</u>
<b>U.S. Department of Agriculture</b>								
Pass-Through Program From								
California Department of Education:								
Child Nutrition Cluster:								
Especially Needy Breakfast	10.553	13526	67,930	51,690	61,856	38,472	32,932	252,880
National School Lunch Program	10.555	23165	382,800	263,686	315,544	196,254	131,726	1,290,010
Meal Supplements	10.555	N/A	62,144	31,847	38,110	23,703	-	155,804
Child Nutrition Cluster Subtotal			<u>512,874</u>	<u>347,223</u>	<u>415,510</u>	<u>258,429</u>	<u>164,658</u>	<u>1,698,694</u>
Total U.S. Department of Agriculture			<u>512,874</u>	<u>347,223</u>	<u>415,510</u>	<u>258,429</u>	<u>164,658</u>	<u>1,698,694</u>
<b>U.S. Department of Health and Human Services</b>								
Pass-Through Program From								
Los Angeles County Office of Education:								
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	750	750	750	752	745	3,747
Total U.S. Department of Health and Human Services			<u>750</u>	<u>750</u>	<u>750</u>	<u>752</u>	<u>745</u>	<u>3,747</u>
Total Federal Expenditures			<u>\$ 1,616,888</u>	<u>\$ 2,073,534</u>	<u>\$ 1,422,836</u>	<u>\$ 1,791,383</u>	<u>\$ 1,303,499</u>	<u>\$ 8,208,140</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, 2023**

**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, 2023. 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, 2023, 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 opinion on the 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 entity's 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 or significant deficiencies 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, 2023. 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, 2023.

***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 AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors  
Camino Nuevo Charter Academy  
Los Angeles, California

### **Report on Compliance**

#### **Opinion on State Compliance**

We have audited Camino Nuevo Charter School's (CNCA) compliance with the types of compliance requirements applicable to CNCA described in the *2022-2023 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, 2023. CNCA's applicable State compliance requirements are identified in the table below.

In our opinion, the CNCA complied, in all material respects, with the compliance requirements referred to above that are applicable to CNCA for the year ended June 30, 2023.

#### **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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 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 state programs.



Board of Directors  
Camino Nuevo Charter Academy

### **Auditors' Responsibility 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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 *2022-2023 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 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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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.



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 <sup>1</sup>
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 <sup>2</sup>
Immunizations	Not Applicable <sup>3</sup>
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable <sup>4</sup>
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable <sup>5</sup>
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable <sup>6</sup>
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Not Applicable<sup>1</sup>: CNCA did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable<sup>2</sup>: CNCA did not report ADA pursuant to Education Code section 51749.5.

Not Applicable<sup>3</sup>: CNCA did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable<sup>4</sup>: CNCA did not receive a CTEIG allocation for the audit year.

Not Applicable<sup>5</sup>: CNCA did not report ADA to the CDE as generated through nonclassroom-based instruction (independent study).

Not Applicable<sup>6</sup>: CNCA did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Board of Directors  
Camino Nuevo Charter Academy

### **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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. 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, 2023**

**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)	Name of Federal Program or Cluster
84.425D	Elementary and Secondary School Emergency Relief II (ESSER II) Fund
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss
84.425W	ARP-HCY
84.010	Title I, Part A, Basic Grants: Low-Income and Neglected

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, 2023**

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***Section I – Summary of Auditors’ Results (Continued)***

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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

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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

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***Findings and Questioned Costs – State Compliance***

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There were no findings or questioned costs related to state awards for June 30, 2023.

**CAMINO NUEVO CHARTER ACADEMY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

**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.

**Status:** Not applicable, this test was removed from the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.