



Camino Nuevo Charter Academy

Finance Committee Meeting

Published on January 15, 2026 at 12:05 PM PST

Amended on January 16, 2026 at 11:49 AM PST

Date and Time

Wednesday January 21, 2026 at 4:00 PM PST

Location

Home Support Office
Conference Room
3435 W Temple St
Los Angeles, CA 90026

This meeting is open to the public at Home Support Office's Conference Room at 3435 W. Temple St, Los Angeles, CA 90026.

The board meeting is also accessible at board member virtual locations via teleconference connection:

1818 Colby Ave, Los Angeles, CA 90025
633 W. 5th St. Los Angeles, CA 90071
601 West 5th street, Los Angeles, CA 90071
656 18th St, Manhattan Beach, CA 90266

Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to Sandra Herrera by email at Sandra.Herrera@CaminoNuevo.org or by telephone at 818-429-2514.

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. Procedures for public comment can be found at {<https://bit.ly/cncapubliccomment>}.

The CNCA Board can also be contacted via email at cnca.board@caminonuevo.org.

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:00 PM
A. Record Attendance		Tamara Powers	2 m
B. Call the Meeting to Order		Tamara Powers	2 m
II. Approve Minutes			4:04 PM
A. Approve September 24, 2025 Committee Meeting Minutes	Approve Minutes	Tamara Powers	1 m
B. Approve November 12, 2025 Committee Meeting Minutes	Approve Minutes	Tamara Powers	1 m
III. Public Comment			4:06 PM
A. Public Comment	Discuss	Tamara Powers	2 m
IV. Investment Committee			4:08 PM
A. Investment Committee	Discuss	Adriana Abich/Gil Flores	15 m
Discussion for possible start of Investment Committee.			
V. FY24-25 Financials			4:23 PM
A. Governor's January Budget Update	FYI	Sonia Oliva	15 m
B. November 2025 Financials	Discuss	Sonia Oliva	20 m

	Purpose	Presenter	Time
VI. Closing Items			4:58 PM
A. Adjourn Meeting	Vote	Tamara Powers	2 m

Coversheet

Approve September 24, 2025 Committee Meeting Minutes

Section:	II. Approve Minutes
Item:	A. Approve September 24, 2025 Committee Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Finance Committee Meeting on September 24, 2025



Camino Nuevo Charter Academy

Minutes

Finance Committee Meeting

Date and Time

Wednesday September 24, 2025 at 4:00 PM

Location

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Committee Members Present

D. Gidlow (remote), F. Jimenez (remote), G. Flores (remote), T. Powers (remote)

Committee Members Absent

None

Guests Present

A. Abich (remote), N. Cabrel (remote), R. Crisanto (remote), S. Herrera (remote), sonia oliva (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

T. Powers called a meeting of the Finance Committee of Camino Nuevo Charter Academy to order on Wednesday Sep 24, 2025 at 4:02 PM.

II. Approve Minutes

A. Approve March 26, 2025 Committee Meeting Minutes

D. Gidlow made a motion to approve the minutes from Finance Committee Meeting on 06-04-25.

T. Powers seconded the motion.

The committee **VOTED** unanimously to approve the motion.

III. Public Comment

A. Public Comment

There was no public comment.

IV. Update on Transition to First Bank

A. Update on Transition to First Bank

Discussed the transition of CNCA accounts from Wells Fargo to First Bank.

V. FY24-25 Financials

A. June 2025 Financials

Reviewed and discussed the organization's June, 2025 financials.

B. FY25-26 Budget Updates

Discussed budget updates for the 2025-2026 fiscal year.

C. Restricted One-Time funds summary

Reviewed and discussed the status of one-time fund balances.

VI. Review of Fiscal Policy Compliance and Internal Controls - BUR

A. Review of Fiscal Policy Compliance and Internal Controls - BUR

Discussed fiscal policy compliance and internal controls at the Burlington campus.

VII. 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 4:55 PM.

Respectfully Submitted,

T. Powers

G. Flores made a motion to adjourn.

D. Gidlow seconded the motion.

The committee **VOTED** unanimously to approve the motion.

Documents used during the meeting

- 06.25 - CNCA Consolidated - Financial Packet.pdf
- FY25-26 - CNCA Consolidated Budget Summary by LEA - 2025.09.13.pdf
- Restricted One-time Funds - Consolidated - 09.15.25.pdf

Coversheet

Approve November 12, 2025 Committee Meeting Minutes

Section:	II. Approve Minutes
Item:	B. Approve November 12, 2025 Committee Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Finance Committee Meeting on November 12, 2025



Camino Nuevo Charter Academy

Minutes

Finance Committee Meeting

Date and Time

Wednesday November 12, 2025 at 4:00 PM

Location

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Conference Room
3435 W Temple St
Los Angeles, CA 90026

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The CNCA Board can also be contacted via email at cnca.board@caminonuevo.org.

Committee Members Present

D. Gidlow (remote), F. Jimenez (remote), G. Flores (remote), T. Powers (remote)

Committee Members Absent

None

Guests Present

A. Abich (remote), N. Cabrel (remote), S. Herrera (remote), Sonia Oliva (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

T. Powers called a meeting of the Finance Committee of Camino Nuevo Charter Academy to order on Wednesday Nov 12, 2025 at 4:00 PM.

II. Approve Minutes

A. Approve September 24, 2025 Committee Meeting Minutes

Minutes to be approved at next meeting as not all members were able to access them.

III. Public Comment

A. Public Comment

No public comment.

IV. Update on Transition to First Bank

A. Update on Transition to First Bank

Discussed transition of CNCA accounts to First Bank.

V. Wells Fargo Accounts

A.

Wells Fargo Accounts

Committee recommended closing accounts effective end of year.

VI. FY24-25 Financials

A. September 2025 Financials

Reviewed and discussed September 2025 financials.

VII. Enrollment and ADA Update

A. Enrollment and ADA Update

Adriana Abich reviewed enrollment and ADA updates for 2025-2026 school year.

VIII. 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 4:50 PM.

Respectfully Submitted,

T. Powers

G. Flores made a motion to adjourn.

D. Gidlow seconded the motion.

The committee **VOTED** unanimously to approve the motion.

Coversheet

Governor's January Budget Update

Section:	V. FY24-25 Financials
Item:	A. Governor's January Budget Update
Purpose:	FYI
Submitted by:	
Related Material:	Governor's January Budget Slide.pdf

Governor's January Budget

COLA

- 2.41% → additional ~\$354/ADA on average state-wide
- Down from 3.02% projected at June 2025 Budget

Learning Recovery Emergency Block Grant

- Early payment of final two years of apportionment
- ~\$230/FY22 Unduplicated ADA

Student Support and PD Block Grant

- \$504/FY26 ADA
- Still tagged with “discretionary,” to support “attendance and enrollment declines”
- Options include PD, teacher recruitment and retention, career pathways

Deferrals

- Minor deferral elimination

Continued Funding of Existing Programs

- Ongoing funding for Community Schools, Universal Meals, and efforts to increase SpED base rates
- Guaranteed \$1,800 per pupil for Tier 2 ELOP Schools (less than 55% unduplicated), Tier 1 remains at \$2,750/pupil

Coversheet

November 2025 Financials

Section:	V. FY24-25 Financials
Item:	B. November 2025 Financials
Purpose:	Discuss
Submitted by:	
Related Material:	11.25 - CNCA Consolidated - Financial Packet.pdf

Camino Nuevo Charter Academy - Consolidated - Financial Dashboard (November 2025)

1

Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

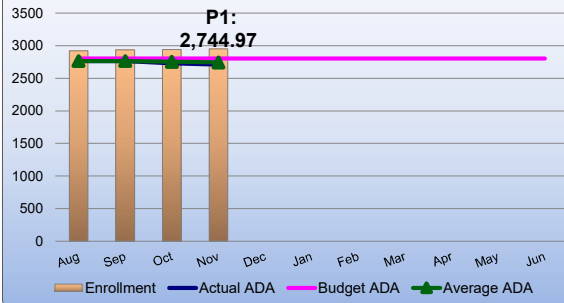


Year-End Cash



2

ADA & Enrollment



KEY POINTS

Enrollment is currently 43.54 students below budget, resulting in a \$473K decrease in LCFF Revenue.

Forecast includes \$3.92M of restricted one-time funds. An additional \$4.81M remains available to spend through FY27/28.

3

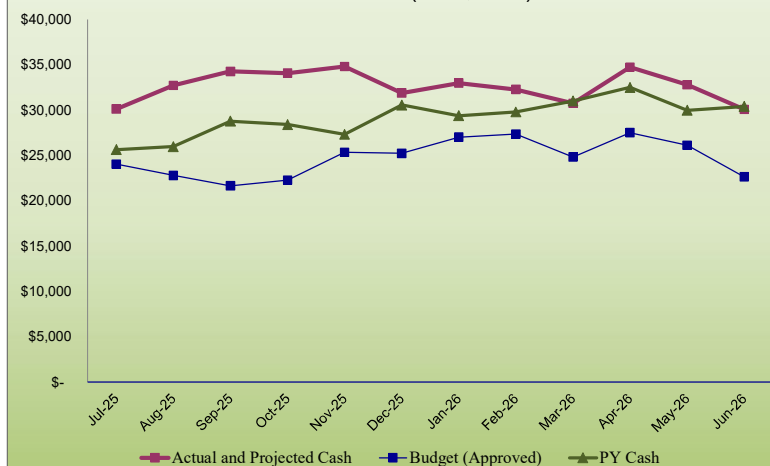
Attendance Analysis	Actual through Month 4	Forecasted P2	Budgeted P2	Budget Variance B/(W)	FY 24-25 P2
Enrollment	2,954	2,947	2,991	(44)	5,561
ADA %	93.6%	93.7%	93.7%	-0.1%	92.9%
Average ADA	2,744.97	2,753.27	2,803.98	(50.71)	5,246.18

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Income Statement	Actual through 11/30/25	Year-end Forecast as of 11/30/25	FY 25-26 Budget	Budget Variance B/(W)	FY 24-25
Local Control Funding Formula	15,600,162	43,705,883	44,178,393	(472,510)	43,236,362
Federal Revenue	629,292	5,543,022	5,853,600	(310,578)	7,528,934
State Revenue	13,281,756	14,583,717	13,691,308	892,409	11,129,991
Other Local Revenue	1,042,633	2,888,045	2,803,061	84,983	8,748,458
Grants/Fundraising	92,537	674,397	706,216	(31,819)	1,521,648
TOTAL REVENUE	30,646,381	67,395,064	67,232,578	162,486	72,165,393
<i>Total per ADA</i>		24,478	23,978	501	13,756
<i>w/o Grants/Fundraising</i>		24,233	23,726	508	13,466
Certificated Salaries	7,177,920	19,084,958	19,073,525	(11,433)	18,036,271
Classified Salaries	2,899,479	7,940,687	8,043,735	103,048	7,327,393
Benefits	3,373,753	9,005,474	8,938,829	(66,645)	8,103,133
Student Supplies	1,752,278	5,325,518	5,017,994	(307,523)	5,375,743
Operating Expenses	7,840,867	24,108,165	24,014,516	(93,649)	26,670,768
Other	663,463	1,526,016	1,661,344	135,328	1,644,527
TOTAL EXPENSES	23,707,760	66,990,818	66,749,943	(240,874)	67,157,836
<i>Total per ADA</i>		24,331	23,805	(526)	12,801
NET INCOME / (LOSS)	6,938,620	404,247	482,635	(78,388)	5,007,557
Op Inc Exclg Non-cash Lease Exp	7,449,624	1,602,546	1,816,262	(213,716)	6,316,071

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Cash Balance (in \$1,000's)



6

Balance Sheet	6/30/2025	10/31/2025	11/30/2025	6/30/2026 FC
Assets				
Cash, Operating	19,381,987	26,659,424	27,175,163	16,123,168
Cash, Restricted	11,026,059	7,418,622	7,643,622	13,947,757
Accounts Receivable	8,157,327	2,252,616	2,252,616	7,684,801
Due From Others	11,506	821,444	104,254	693
Deposits/Prepays	299,423	113,076	113,818	409,839
Net Fixed Assets	38,950,277	38,602,591	38,495,071	38,963,736
Lease Assets	23,530,977	23,373,580	23,333,899	23,088,464
Other Assets	0	0	0	0
Total Assets	101,357,556	99,241,353	99,118,442	100,218,457
Liabilities				
A/P & Payroll	4,241,555	3,476,742	4,033,233	6,024,456
Due to Others	927,215	393,093	215,902	99,048
Deferred Revenue	10,656,649	2,652,094	2,877,094	9,181,230
Lease Liabilities	23,267,091	23,054,139	22,998,013	22,665,457
Other Liabilities	433,266	433,266	433,266	433,266
Total Debt	9,023,118	8,813,653	8,813,653	8,602,093
Total Liabilities	48,548,894	38,822,987	39,371,160	47,005,549
Equity				
Beginning Fund Bal.	47,801,105	52,808,662	52,808,662	52,808,662
Net Income/(Loss)	5,007,557	7,609,704	6,938,620	404,247
Total Equity	52,808,662	60,418,366	59,747,283	53,212,909
Total Liabilities & Equity	101,357,556	99,241,353	99,118,443	100,218,458
Days Cash on Hand	108	148	151	90
Cash Reserve %	29.5%	40.6%	41.4%	24.6%

Year-End Cash Balance		
Projected	Budget	Variance
30,070,926	22,655,954	7,414,972

[illegible]

	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				Camino Nuevo Charter Academy - Consolidated		
1170 Teachers' Salaries - Substitute	117,565	132,809	(15,244)	168,728	188,386	(19,658)	144,430	158,983	(14,553)	61,250	101,963	(40,713)	115,165	140,435	(25,270)	-	607,138	722,577	(115,439)
1175 Teachers' Salaries - Stipend/Extra Duty	186,470	195,259	(8,789)	138,700	183,896	(45,196)	227,122	217,121	10,001	210,160	179,849	30,311	144,000	179,793	(35,793)	-	906,452	955,918	(49,466)
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	80,520	76,799	3,721	93,809	89,428	4,381	95,307	90,901	4,407	57,926	55,239	2,687	66,719	63,638	3,081	-	394,282	376,005	18,276
1299 Certificated Pupil Support - Other	258,325	255,140	3,186	210,959	208,007	2,952	214,329	211,439	2,890	130,264	128,486	1,778	150,039	148,027	2,012	-	963,916	951,098	12,818
1300 Certificated Supervisors' & Administrators' Salaries	897,386	897,683	(297)	755,517	758,547	(3,029)	987,788	1,004,301	(16,513)	539,624	541,865	(2,241)	836,143	801,473	34,670	-	4,016,458	4,003,868	12,590
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	3,797,793	3,786,150	11,643	4,226,067	4,266,495	(40,428)	4,770,098	4,691,741	78,358	2,854,899	2,967,869	(112,971)	3,424,668	3,372,702	51,966	-	19,073,525	19,084,958	(11,433)
2000 - Classified Salaries																			
2111 Instructional Aide & Other Salaries	569,379	588,969	(19,590)	592,385	557,892	34,492	603,348	581,367	21,980	436,747	467,492	(30,745)	315,376	274,525	40,851	-	2,517,233	2,470,245	46,988
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	51,600	42,702	8,898	-	51,600	42,702	8,898
2131 Classified Teacher Salaries	218,044	228,749	(10,705)	82,178	118,452	(36,275)	212,565	154,987	57,578	20,597	52,852	(32,254)	-	-	-	-	533,384	555,039	(21,656)
2200 Classified Support Salaries	218,835	212,184	6,651	159,567	169,405	(9,838)	212,760	216,538	(3,778)	122,775	127,012	(4,238)	111,624	106,416	5,208	-	825,561	831,555	(5,994)
2300 Classified Supervisors' & Administrators' Salaries	65,526	69,313	(3,787)	114,521	113,398	1,123	25,430	25,190	240	15,456	15,309	146	55,332	101,248	(45,916)	-	276,265	324,459	(48,194)
2400 Classified Office Staff Salaries	325,703	301,136	24,567	247,268	241,046	6,222	462,793	430,859	31,934	259,657	249,452	10,205	281,657	302,336	(20,679)	-	1,577,078	1,524,829	52,248
2900 Other Classified Salaries	395,548	408,649	(13,101)	477,522	478,109	(587)	557,565	539,265	18,300	368,221	359,290	8,931	463,759	406,544	57,214	-	2,262,615	2,191,857	70,758
Total 2000 - Classified Salaries	1,793,035	1,809,000	(15,965)	1,673,440	1,678,303	(4,863)	2,074,460	1,948,205	126,255	1,223,452	1,271,407	(47,954)	1,279,348	1,233,772	45,576	-	8,043,735	7,940,687	103,048
3000 - Employee Benefits																			
3111 STRS - State Teachers Retirement System	725,378	706,244	19,135	807,179	813,231	(6,053)	911,089	881,086	30,002	545,286	569,005	(23,720)	654,112	652,013	2,099	-	3,643,043	3,621,580	21,463
3212 PERS - Public Employee Retirement System	480,713	506,978	(26,265)	448,649	448,673	(24)	556,163	537,274	18,889	328,008	342,098	(14,091)	342,993	329,229	13,764	-	2,156,525	2,164,252	(7,726)
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	111,168	118,043	(6,875)	103,753	105,315	(1,562)	128,617	125,084	3,532	75,854	79,100	(3,246)	79,320	77,499	1,820	-	498,712	505,041	(6,330)
3331 MED - Medicare	81,067	80,786	281	85,543	85,905	(362)	99,246	95,965	3,281	59,136	61,347	(2,211)	68,208	67,102	1,106	-	393,200	391,105	2,095
3401 H&W - Health & Welfare	409,319	421,195	(11,876)	424,364	505,605	(81,241)	479,179	434,371	44,808	287,128	310,899	(23,771)	384,377	391,736	(7,359)	-	1,984,368	2,063,806	(79,438)
3501 SUI - State Unemployment Insurance	2,795	-	(949)	2,950	3,941	(991)	3,422	4,237	(814)	2,039	2,730	(691)	2,352	3,067	(715)	-	13,559	17,719	(4,160)
3601 Workers' Compensation Insurance	52,611	52,661	(50)	57,961	55,098	2,863	59,638	62,187	(2,549)	36,782	37,036	(254)	42,430	42,187	243	-	249,422	249,170	252
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	2	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	2,204	(2,204)	-	(15,642)	15,642	-	8,515	(8,515)	-	(10,121)	10,121	-	7,842	(7,842)	-	-	(7,201)	7,201
Total 3000 - Employee Benefits	1,863,052	1,891,855	(28,804)	1,930,399	2,002,129	(71,729)	2,237,354	2,148,720	88,634	1,334,232	1,392,095	(57,862)	1,573,792	1,570,676	3,116	-	8,938,829	9,005,474	(66,645)
4000 - Supplies																			
4111 Core Curricula Materials	156,580	156,580	-	148,234	148,234	-	195,501	205,251	(9,750)	54,580	62,620	(8,040)	62,141	112,141	(50,000)	-	617,036	684,826	(67,790)
4211 Books & Other Reference Materials	3,000	3,000	-	5,000	5,000	-	6,700	6,700	-	3,000	3,000	-	15,000	15,000	-	-	32,700	32,700	-
4311 Student Materials	83,222	82,862	360	81,563	81,563	-	94,859	93,798	1,061	65,285	84,451	(19,166)	98,643	78,643	20,000	-	423,572	421,317	2,255
4351 Office Supplies	12,000	12,000	-	21,600	21,600	-	25,020	26,520	(1,500)	13,800	13,800	-	18,000	18,000	-	-	90,420	91,920	(1,500)
4371 Custodial Supplies	59,400	59,400	-	44,880	44,880	-	52,800	52,800	-	36,960	36,960	-	57,660	57,660	-	-	251,700	251,700	-
4391 Food (Non Nutrition Program)	27,000	27,000	-	20,900	20,900	-	34,073	34,073	-	8,895	8,895	-	28,934	28,934	-	-	119,802	119,802	-
4392 Uniforms	5,000	5,000	-	2,600	2,600	-	11,251	11,251	-	2,000	5,075	(3,075)	7,500	7,500	-	-	28,351	31,426	(3,075)
4393 PE & Sports Equipment	5,000	5,000	-	-	560	(560)	3,800	3,800	-	3,000	3,000	-	2,500	2,500	-	-	14,300	14,860	(560)
4395 Before & After School Program Supplies	230,500	230,500	-	186,000	186,000	-	333,200	333,200	-	70,500	40,750	29,750	7,000	7,000	-	-	827,200	797,450	29,750
4399 All Other Supplies	12,184	12,166	18	20,889	22,465	(1,576)	29,530	29,473	57	14,604	14,604	-	47,165	47,165	-	-	124,371	125,872	(1,501)
4390 Other Supplies	279,684	279,666	18	230,389	232,525	(2,136)	411,854	411,797	57	98,999	72,324	26,675	93,099	93,099	-	-	1,114,025	1,089,411	24,614
4411 Non Capitalized Equipment	70,000	85,000	(15,000)	171,900	181,238	(9,338)	35,350	50,537	(15,187)	44,800	44,800	-	130,220	238,877	(108,657)	-	452,270	600,452	(148,182)
4711 Nutrition Program Food & Supplies	608,260	631,238	(22,978)	405,605	476,659	(71,054)	550,019	574,768	(24,749)	241,330	277,437	(36,204)	231,156	193,091	38,065	-	2,036,272	2,153,193	(116,921)
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	1,272,145	1,309,745	(37,600)	1,109,170	1,191,698	(82,528)	1,372,104	1,422,171	(50,067)	558,656	595,392	(36,735)	705,919	806,511	(100,592)	-	5,017,994	5,325,518	(307,523)
5000 - Operating Services																			
5211 Travel & Conferences	10,397	10,397	-	11,268	11,268	-	10,413	10,413	-	6,553	6,553	-	32,035	32,035	-	-	70,667	70,667	-
5311 Dues & Memberships	38,286	38,166	120	31,480	31,320	160	19,105	18,677	428	18,577	18,473	105	34,775	34,759	16	-	142,223	141,394	829
5451 General Insurance	-	-	-	-	-	-	61,489	61,489	-	-	-	-	1,904	1,904	-	-	63,393	63,393	-
5511 Utilities	223,362	223,362	-	163,883	163,883	-	264,634	264,634	-	207,219	207,219	-	201,541	201,541	-	-	1,060,639	1,060,639	-
5521 Security Services	153,233	153,233	-	1,500	8,801	(7,301)	3,000	11,330	(8,330)	1,500	8,669	(7,169)	94,467	94,467	-	-	253,700	276,500	(22,800)
5531 Housekeeping Services	105,150	121,606	(16,456)	93,845	93,845	-	103,397	124,397	(21,000)	131,280	131,280	-	92,645	92,645	-	-	526,318	563,774	(37,456)
5599 Other Facility Operations & Utilities	86,778	86,778	-	79,580	79,580	-	149,623	179,623	(30,000)	116,399	116,399	-	82,630	82,630	-	-	515,010	545,010	(30,000)
5611 School Rent - Private Facility	466,467	466,467	-	-	-	-	220,833	220,833	-	-	-	-	420,489	420,489	-	-	1,107,788	1,107,788	-
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	45,000	45,000	-	11,795	11,795	-	26,487	26,487	-	-	1,864	(1,864)	70,025	70,025	-	-	153,307	155,171	(1,864)
5621 Equipment Lease	52,441	52,441	-	29,755	29,755	-	67,184	67,184	-	25,035	25,035	-	57,353	57,353	-	-	231,768	231,768	-
5631 Vendor Repairs	275,054	275,054	-	193,571	202,971	(9,400)	201,773	209,973	(8,200)	219,058	219,058	-	179,750	205,750	(26,000)	-	1,069,205	1,112,805	(43,600)
5812 Field Trips & Pupil Transportation	235,000	235,000	-	207,700	210,500	(2,800)	257,590	257,590	-	114,161	109,361	4,800	138,341	138,341	-	-	952,792	950,792	2,000
5821 Legal	-	6,250	(6,250)	35,000	43,500	(8,500)	-												

	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				Camino Nuevo Charter Academy - Consolidated			
5859 All Other Consultants & Services	208,539	235,901	(27,362)	239,933	258,008	(18,075)	266,848	292,582	(25,733)	159,495	172,798	(13,303)	137,669	142,875	(5,206)	-	1,012,484	1,102,164	(89,680)	
5861 Non Instructional Software	91,227	91,227	-	118,918	118,918	-	121,634	128,595	(6,961)	74,739	74,739	-	82,348	114,924	(32,576)	-	488,865	528,402	(39,537)	
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	181	(181)	-	4,524	(4,524)	-	-	4,705	(4,705)	
5871 District Oversight Fees	88,846	89,144	(298)	101,891	101,114	777	103,857	100,591	3,265	62,536	62,203	333	84,654	84,006	648	-	441,784	437,059	4,725	
5872 Special Education Fees (SELPA)	136,227	134,998	1,229	158,488	155,463	3,025	161,228	154,341	6,887	97,974	96,540	1,434	112,887	111,713	1,174	-	666,803	653,054	13,750	
5881 Intra-Agency Fees	1,347,418	1,331,141	16,277	1,452,987	1,424,200	28,788	1,521,354	1,453,970	67,384	906,644	881,762	24,883	1,193,476	1,180,809	12,667	-	6,421,880	6,271,881	149,998	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5899 All Other Expenses	20,198	20,198	-	14,221	14,221	-	21,245	21,245	-	16,330	16,330	-	17,625	17,625	-	-	89,619	89,619	-	
5911 Office Phone	17,820	17,820	-	16,620	16,620	-	28,956	28,956	-	12,876	12,876	-	16,063	16,063	-	-	92,335	92,335	-	
5913 Mobile Phone	768	768	-	-	792	(792)	1,248	1,248	-	1,200	1,200	-	840	840	-	-	4,056	4,848	(792)	
5921 Internet	15,600	15,600	-	12,552	12,552	-	25,083	25,083	-	12,600	12,600	-	15,188	15,188	-	-	81,023	81,023	-	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	800	800	-	1,250	1,500	(250)	6,324	6,324	-	2,000	2,000	-	5,000	5,000	-	-	15,374	15,624	(250)	
5999 Other Communications	2,196	2,196	-	1,740	1,740	-	1,164	1,164	-	1,236	1,236	-	1,224	1,224	-	-	7,560	7,560	-	
Total 5000 - Operating Services	6,053,510	6,091,488	(37,978)	4,978,368	4,657,297	321,072	5,680,568	5,898,817	(218,249)	3,641,958	3,533,807	108,151	3,660,111	3,926,757	(266,645)	-	24,014,516	24,108,165	(93,649)	
6000 - Capital Outlay																				
6901 Depreciation Expense	284,328	229,980	54,348	677,169	654,688	22,481	215,778	180,892	34,887	122,156	106,746	15,410	183,544	175,343	8,202	-	1,482,976	1,347,649	135,328	
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay	284,328	229,980	54,348	677,169	654,688	22,481	215,778	180,892	34,887	122,156	106,746	15,410	183,544	175,343	8,202	-	1,482,976	1,347,649	135,328	
7000 - Other Outgo																				
7438 Interest Expense	-	-	-	178,368	178,368	-	-	-	-	-	-	-	-	-	-	-	-	178,368	178,368	-
Total 7000 - Other Outgo	-	-	-	178,368	178,368	-	-	-	-	-	-	-	-	-	-	-	-	178,368	178,368	-
TOTAL EXPENSE	15,063,863	15,118,218	(54,356)	14,772,982	14,628,979	144,003	16,350,362	16,290,545	59,817	9,735,354	9,867,315	(131,961)	10,827,383	11,085,761	(258,378)	-	66,749,943	66,990,818	(240,874)	
NET INCOME	80,796	183,222	102,426	149,840	37,231	(112,608)	135,328	98,860	(36,468)	39,015	4,292	(34,724)	77,656	80,642	2,986	-	482,635	404,247	(78,388)	
Beginning Cash Balance	4,451,870	7,291,372		4,392,537	5,759,507		7,349,806	9,175,327	-	2,875,510	3,688,426		4,053,997	4,118,991		374,422	23,295,529	30,408,046		
Cash Flow from Operating Activities																				
Net Income	80,796	183,222		149,840	37,231		135,328	98,860	-	39,015	4,292		77,656	80,642		-	482,635	404,247		
Change in Accounts Receivable																				
Prior Year Accounts Receivable	1,959,486	1,000,288		1,498,025	966,949		1,942,628	2,354,097	-	1,447,446	1,678,421		903,814	1,652,696		-	7,751,399	7,652,451		
Current Year Accounts Receivable	(1,739,837)	(1,638,912)		(1,473,057)	(1,570,153)		(1,678,599)	(1,902,843)	-	(1,157,258)	(1,122,967)		(1,006,995)	(945,050)		-	(7,055,745)	(7,179,926)		
Change in Due from	-	2,591		-	(200)		-	4,978	-	-	(46)		-	1,697		1,792	-	10,813		
Change in Accounts Payable	(21,264)	(30,769)		(12,493)	(36,998)		(33,685)	(52,462)	-	(23,799)	348,227		(10,916)	(15,263)	(220)	(109,349)	212,514			
Change in Due to	(82,730)	(85,106)		(153,458)	(152,059)		(229,821)	(156,274)	-	(172,337)	(117,391)		(346,908)	(147,382)	(169,955)	(985,254)	(828,167)			
Change in Accrued Vacation	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Change in Payroll Liabilities	-	314,871		-	349,511		-	394,447	-	-	252,950		-	269,442	(10,835)	-	1,570,387			
Change in Current Lease Payable	7,149	(3,324)		-	(10,826)		-	(17,791)	-	-	-		-	-		-	-	-		
Change in Lease Assets	162,631	173,104		-	10,826		-	17,791	-	-	-		-	-		-	-	-		
Change in Prepaid Expenditures	(71,120)	(24,184)		(57,692)	(16,946)		(130,328)	(27,048)	-	(32,902)	(20,016)		(68,564)	(13,978)	(8,245)	(454,236)	(110,416)			
Change in Deposits	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Change in Deferred Revenue	(285,874)	694,964		(197,056)	(491,362)		(232,085)	(902,156)	-	(69,080)	(311,897)		(73,532)	(464,969)		(857,626)	(1,475,419)			
Change in Other Long Term Assets	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Change in Other Long Term Liabilities	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Change in OPEB / Net Pension Liability	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Change in Long Term Lease Liabilities	(233,757)	(233,757)		-	-		-	-	-	-	-		-	-		-	-	-		
Depreciation Expense	284,328	229,980		677,169	654,688		215,778	180,892	-	122,156	106,746		183,544	175,343	-	1,482,976	1,347,649			
Cash Flow from Investing Activities																				
Capital Expenditures	-	(439,833)		-	(112,000)		(264,000)	(456,412)	-	(60,000)	(128,137)		-	(224,725)		-	(324,000)	(1,361,107)		
Cash Flow from Financing Activities																				
Source - Sale of Receivables	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Use - Sale of Receivables	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Source - Loans	-	-		-	-		-	-	-	-	-		-	-		-	-	-		
Use - Loans	-	-		(421,026)	(421,026)		-	-	-	-	-		-	-		-	(421,026)	(421,026)		
Ending Cash Balance	4,511,679	7,434,509		4,402,789	4,967,143		7,075,022	8,711,406		2,968,751	4,378,608		3,712,098	4,487,444		186,959	22,805,302	30,230,045		



Camino Nuevo Charter Academy - Consolidated Financial Analysis November 2025

Net Income

Camino Nuevo Charter Academy - Consolidated is projected to achieve a net income of \$404K in FY25-26 compared to \$483K in the board approved budget. Reasons for this negative \$78K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of November 30, 2025, the school's unrestricted cash balance was \$27.18M. By June 30, 2026, the school's unrestricted cash balance is projected to be \$16.12M, which represents a 25% reserve. In addition to this, CNCA is projected to have \$13.9M of restricted cash. This includes \$4.9M of Employee Retention Credit (ERC) funds.

As of November 30, 2025, the Accounts Receivable balance was \$2.25M.

As of November 30, 2025, the Accounts Payable balance, including payroll liabilities, totaled \$4.03M, compared to \$3.48M in the prior month.

As of November 30, 2025, CNCA had a debt balance of \$8.81M. An additional \$212K will be paid this fiscal year. This debt is related to Prop 55/Kayne Siart construction loan.

Income Statement

Revenue

Total revenue for FY25-26 is projected to be \$67.40M, which is \$163K or 0.2% over budgeted revenue of \$67.23M.

All Other Federal Revenue (8299) \$346K decrease due to 21st Century afterschool grant passing through CNCA. This reduction is based on the total payments being made to vendor based on billing.

Prop 28 Arts & Music (8596) \$214K increase based on increased spending toward this fund. All schools are planning to add expenses for this fund in order to maximize their FY23-24 award that expires at the end of this year.

State Revenue - Other (8599) \$628K increase is primarily due to the use of one-time funds that were released during the FY24-25 school year as well as additional Learning Recovery funds that were reinstituted.

Expenses

Total expenses for FY25-26 are projected to be \$66.99M, which is \$241K or 0.4% over budgeted expenditures of \$66.75M.

Teachers' Salaries - Substitute (1170) \$115K over budget, which includes an additional resident sub teacher at the Cisneros site. This position was added to combat the increased costs of third-party substitute companies.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$75,000 and 10%.



Non Capitalized Equipment (4411) \$148K over largely due to Dalzell Lance purchasing instruments with their Prop 28 Arts and Music in School funds.

Contracted Substitute Teachers (5841) \$114K over budget because of teacher vacancies and absenteeism.

Special Education Services (5842) \$339K over budget. This increase is large due to substitute expenses related to SPED staff.

Non Public School (5843) \$88K under budget largely due to Cisneros no longer needing this service for one student.

ADA

Budgeted P2 ADA is 2,803.98 based on enrollment of 2,991 and a 93.7% attendance rate.

Forecast P2 ADA is 2,753.27 based on enrollment of 2,947 and a 93.7% attendance rate.

Actual ADA through Month 4 is 2,744.97 with ending enrollment of 2,954 and a 93.6% attendance rate.

In Month 4, ADA was 2,709.79 with a 92.0% attendance rate.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$75,000 and 10%.

Camino Nuevo Charter Academy - Consolidated 2025-26 Cash Flow Forecast Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED														
	2025-26 Trend	Actuals as of 11/30/2025												
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual
		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25								
# of School Days in Month		0	15	20	20	15	10	17	19	20	17	21	9	
Enrollment	2,947													
Unduplicated Pupil Percentage	97.62%													
ADA	2,753.27													
ADA Rate	93.68%													
Income														
8011-8098 · Local Control Funding Formula Sources														
8011 Local Control Funding Formula	26,281,872	1,335,314	1,335,314	2,403,566	2,403,566	2,403,566	2,403,566	2,403,566	2,301,748	2,301,748	2,301,748	2,301,748	-	2,386,422
8012 Education Protection Account	5,806,753	-	-	1,488,078	-	-	-	1,488,081	-	-	1,365,310	-	-	1,465,283
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	11,617,258	145,249	1,992,035	949,904	193,666	949,904	949,941	949,941	1,817,185	908,592	908,592	908,592	908,592	35,064
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources	43,705,883	1,480,563	3,327,349	4,841,548	2,597,232	3,353,470	3,353,507	4,841,588	4,118,933	3,210,340	4,575,651	3,210,340	908,592	3,886,769
8100-8299 · Federal Revenue														
8181 Special Education - Federal (IDEA)	709,876	8,876	121,723	58,043	11,834	58,045	58,046	58,046	111,040	55,520	55,520	55,520	55,520	2,143
8221 Child Nutrition - Federal	1,952,919	-	-	-	-	39,730	119,939	214,392	217,693	159,512	106,341	180,780	202,048	712,485
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	1,301,684	-	-	255,805	-	-	-	325,421	-	-	325,421	-	-	395,037
8292 Title II	140,053	-	-	-	27,816	-	-	35,013	-	-	35,013	-	-	42,211
8294 Title III	162,955	-	-	-	29,650	-	-	40,739	-	-	40,739	-	-	51,828
8295 Title IV, SSAE	101,876	-	-	-	17,770	-	-	25,469	-	-	25,469	-	-	33,168
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	1,173,659	-	-	-	-	-	-	-	-	-	880,245	-	-	293,415
Total 8100-8299 · Other Federal Income	5,543,022	8,876	121,723	313,848	87,070	97,775	177,986	699,080	328,732	215,031	1,468,747	236,300	257,568	1,530,285
8300-8599 · Other State Revenue														
8520 Child Nutrition - State	505,259	-	-	-	-	10,058	29,685	55,825	55,897	41,460	27,640	46,988	52,516	185,189
8550 Mandate Block Grant	75,608	-	-	-	-	-	75,608	-	-	-	-	-	-	75,608
8561 State Lottery - Non Prop 20	546,887	-	-	-	-	-	-	136,722	-	-	136,722	-	-	273,444
8562 State Lottery - Prop 20	236,025	-	-	-	-	-	-	-	-	-	-	-	-	236,025
8560 Lottery Revenue	782,912	-	-	-	-	-	-	136,722	-	-	136,722	-	-	509,469
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	746,474	-	-	-	-	-	-	373,237	-	-	186,618	-	-	186,618
8592 State Mental Health	234,662	11,941	11,941	21,494	21,494	21,494	21,494	21,494	21,277	21,120	21,120	21,120	-	18,675
8593 After School Education & Safety	813,931	-	-	-	-	-	-	-	-	-	203,483	-	-	610,449
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	5,689,093	2,176,873	233,144	419,660	419,660	419,660	419,660	419,660	498,958	512,018	512,018	512,018	-	(854,237)
8596 Prop 28 Arts & Music	475,768	1,032,817	30,843	55,519	55,519	55,519	55,519	55,519	47,752	42,819	42,819	42,819	-	(1,041,696)
8599 State Revenue - Other	5,260,010	7,335,490	-	-	660,775	287,855	-	-	-	-	1,315,002	-	-	(4,339,113)
Total 8300-8599 · Other State Income	14,583,717	10,557,121	275,928	496,673	1,157,448	794,586	601,966	1,062,457	623,884	617,417	2,445,423	622,945	52,516	(4,724,647)
8600-8799 · Other Local Revenue														
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	191,968	-	5,252	12,750	7,348	4,537	39,206	724	11,589	-	50,726	227	27,136	32,473
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	647,023	-	50,000	15,092	6,092	7,700	4,675	1,218	752	-	8,988	1,316	439,926	111,264
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	15,000	509	2,746	7,550	60	2,788	300	2,991	648	1,145	24	2,440	3,490	2,681
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate	64,818	331	65	65	-	5,800	5,599	5,599	5,599	5,599	5,599	5,599	15,569	9,396
8698 SELPA Grants	8,691	-	-	-	-	8,691	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	218,326	1,991	(218,326)	15	-	-	-	-	-	-	-	-	0
8792 Transfers of Apportionments - Special Education	2,555,392	31,950	438,178	208,945	42,600	208,946	208,954	208,954	399,718	199,859	199,859	199,859	199,859	7,713
Total 8600-8799 · Other Income-Local	3,482,894	251,116	498,232	26,076	56,115	238,463	258,734	219,485	418,306	206,603	265,196	209,440	685,981	163,527

FORECAST	Budget Variance	
Jul-25 - Jun-26	Better / (Worse)	% Better / (Worse)
183		
2,947	(44)	-1%
97.62%		
2,753.27	(50.71)	
93.68%		
26,281,872	(1,433,033)	-5%
5,806,753	1,007,290	21%
-	-	
11,617,258	(46,766)	0%
-	-	
43,705,883	(472,510)	-1%
709,876	(20,898)	-3%
1,952,919	50,732	3%
-	-	
1,301,684	7,346	1%
140,053	2,651	2%
162,955	(5,979)	-4%
101,876	1,867	2%
-	-	
-	-	
1,173,659	(346,297)	-23%
5,543,022	(310,578)	-5%
505,259	35,977	8%
75,608	555	1%
546,887	(12,484)	-2%
236,025	(4,124)	-2%
782,912	(16,608)	-2%
-	-	
746,474	-	
234,662	7,764	3%
813,931	-	
-	-	
5,689,093	23,424	0%
475,768	213,738	82%
5,260,010	627,558	14%
14,583,717	892,409	7%
-	-	
-	-	
-	-	
-	-	
191,968	56,968	42%
-	-	
-	-	
-	-	
647,023	(44,192)	-6%
-	-	
27,374	12,374	82%
-	-	
64,818	0	
8,691	8,691	100%
2,006	2,006	100%
2,555,392	(47,851)	-2%
3,497,273	(12,004)	0%

Camino Nuevo Charter Academy - Consolidated																	
2025-26 Cash Flow Forecast																	
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	2025-26	Actuals as of 11/30/2025													FORECAST	Budget Variance	
	Trend	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual	Jul-25 - Jun-26	Better / (Worse)	% Better / (Worse)
Prior Year Adjustments																	
8999 Other Prior Year Adjustment	65,168	-	-	1,329	46,504	17,336	-	-	-	-	-	-	-	-	65,168	65,168	100%
Total Prior Year Adjustments	65,168	-	-	1,329	46,504	17,336	-	-	-	-	-	-	-	-	65,168	65,168	100%
TOTAL INCOME	67,380,685	12,297,676	4,223,232	5,679,474	3,944,369	4,501,630	4,392,192	6,822,611	5,489,854	4,249,392	8,755,018	4,279,026	1,904,657	855,934	67,395,064	162,486	0%
Expense																	
1000 - Certificated Salaries																	
1110 Teachers' Salaries	12,046,708	-	1,021,427	1,044,643	1,051,692	1,062,808	1,095,155	1,095,155	1,095,155	1,095,155	1,095,155	1,095,155	1,095,155	-	11,846,657	101,082	1%
1120 Teachers' Hourly	238,280	5,539	10,862	17,468	20,814	23,112	19,531	14,323	24,739	26,042	22,135	27,344	16,927	-	228,834	8,706	4%
1170 Teachers' Salaries - Substitute	659,022	14,802	35,481	97,700	98,948	63,949	19,531	53,237	67,433	70,982	60,335	74,531	46,138	-	722,577	(115,439)	-19%
1175 Teachers' Salaries - Stipend/Extra Duty	1,113,336	293,420	76,788	7,004	18,023	23,582	193,238	10,130	15,636	16,324	14,259	17,012	270,502	-	955,918	(49,466)	-5%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	396,655	33,054	26,712	28,852	28,852	27,153	33,055	33,055	33,055	33,055	33,055	33,055	33,055	-	376,005	18,276	5%
1299 Certificated Pupil Support - Other	944,641	67,767	80,868	82,011	81,650	81,229	78,808	79,504	78,808	79,504	79,504	79,156	79,504	1,741	951,098	12,818	1%
1300 Certificated Supervisors' & Administrators' Salaries	4,023,155	324,399	331,787	327,599	344,814	323,114	339,594	334,594	334,594	334,594	334,594	334,594	339,594	-	4,003,868	12,590	0%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	19,421,796	738,981	1,583,923	1,605,276	1,644,794	1,604,946	1,813,662	1,605,801	1,649,420	1,655,655	1,639,037	1,660,847	1,880,875	1,741	19,084,958	(11,433)	0%
2000 - Classified Salaries																	
2111 Instructional Aide & Other Salaries	2,631,854	30,120	133,671	212,373	227,918	197,323	234,351	159,700	261,049	275,379	236,819	287,494	210,356	3,692	2,470,245	46,988	2%
2121 After School Staff Salaries	50,400	-	1,172	3,116	3,738	2,729	4,131	3,030	5,233	5,508	4,682	5,784	3,580	-	42,702	8,898	17%
2131 Classified Teacher Salaries	752,357	124,014	15,200	30,623	28,910	20,882	40,096	50,788	53,461	55,442	56,134	60,089	-	-	555,039	(21,656)	-4%
2200 Classified Support Salaries	840,445	56,580	66,343	71,453	69,452	60,575	73,046	68,341	66,924	72,837	71,338	70,630	70,501	13,534	831,555	(5,994)	-1%
2300 Classified Supervisors' & Administrators' Salaries	330,401	17,875	26,487	29,251	29,261	25,619	27,738	26,564	28,065	28,729	28,007	28,758	27,045	1,060	324,459	(48,194)	-17%
2400 Classified Office Staff Salaries	1,572,044	109,487	115,602	118,847	123,530	116,980	135,622	129,976	126,753	134,514	133,002	131,390	130,985	18,144	1,524,829	52,248	3%
2900 Other Classified Salaries	2,262,610	111,177	150,734	190,363	200,086	177,991	188,992	166,505	194,282	207,427	193,786	207,675	181,343	21,496	2,191,857	70,758	3%
Total 2000 - Classified Salaries	8,440,111	449,252	509,208	656,026	682,894	602,099	703,976	583,518	733,092	777,856	713,077	787,864	683,899	57,926	7,940,687	103,048	1%
Total 1000-2000 - Salaries	27,861,907	1,188,233	2,093,131	2,261,302	2,327,688	2,207,046	2,517,637	2,189,319	2,382,512	2,433,511	2,352,114	2,448,710	2,564,775	59,667	27,025,645	91,615	0%
3000 - Employee Benefits																	
3111 STRS - State Teachers Retirement System	3,709,563	154,147	294,898	298,439	302,336	297,515	346,409	306,708	315,039	316,230	313,056	317,222	359,247	332	3,621,580	21,463	1%
3212 PERS - Public Employee Retirement System	2,262,794	146,868	139,088	178,693	184,018	164,037	188,736	156,441	196,542	208,543	191,176	211,226	183,353	15,530	2,164,252	(7,726)	0%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	523,287	34,831	32,710	42,199	44,228	38,518	43,646	36,178	45,452	48,227	44,211	48,848	42,402	3,591	505,041	(6,330)	-1%
3331 MED - Medicare	403,998	19,884	29,537	31,938	32,904	31,093	36,506	31,745	34,546	35,286	34,106	35,506	37,189	865	391,105	2,095	1%
3401 H&W - Health & Welfare	2,109,563	365,562	130,518	151,364	174,574	(63,883)	176,192	352,880	159,256	159,256	159,256	-	139,573	-	2,063,806	(79,438)	-4%
3501 SUI - State Unemployment Insurance	13,931	3,897	2,030	1,136	1,104	1,078	1,191	1,259	1,095	1,217	1,176	1,224	1,282	30	17,719	(4,160)	-31%
3601 Workers' Compensation Insurance	256,525	88,159	-	44,080	(15,309)	22,040	22,040	22,040	22,040	22,040	22,040	-	-	-	249,170	252	0%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2	(2)	100%
3902 Other Benefits	-	2,045	-	58	(42,441)	9,857	3,326	3,326	3,326	3,326	3,326	3,326	3,326	-	(7,201)	7,201	100%
Total 3000 - Employee Benefits	9,279,661	815,397	628,781	747,907	681,413	500,255	818,114	910,412	777,393	794,125	768,346	776,608	626,800	159,922	9,005,474	(66,645)	-1%
Total 1000-3000 - Salaries & Benefits	37,141,568	2,003,630	2,721,912	3,009,209	3,009,101	2,707,300	3,335,752	3,099,732	3,159,905	3,227,636	3,120,460	3,225,319	3,191,574	219,589	36,031,119	24,970	0%
4000 - Supplies																	
4111 Core Curricula Materials	684,826	80,298	19,956	19,429	35,933	59,907	67,043	67,043	67,043	67,043	67,043	67,043	67,043	-	684,826	(67,790)	-11%
4211 Books & Other Reference Materials	32,700	4,580	5,264	(917)	1,100	1,996	2,954	2,954	2,954	2,954	2,954	2,954	2,954	-	32,700	-	-
4311 Student Materials	421,317	67,826	63,401	76,376	44,437	21,270	21,144	21,144	21,144	21,144	21,144	21,144	21,144	-	421,317	2,255	1%
4351 Office Supplies	91,920	6,493	5,845	5,450	7,187	7,250	8,528	8,528	8,528	8,528	8,528	8,528	8,528	-	91,920	(1,500)	-2%
4371 Custodial Supplies	251,700	7,583	15,791	17,704	16,098	7,182	26,763	26,763	26,763	26,763	26,763	26,763	26,763	-	251,700	(0)	0%
4391 Food (Non Nutrition Program)	119,802	933	23,750	41,598	6,460	15,862	4,457	4,457	4,457	4,457	4,457	4,457	4,457	-	119,802	(0)	0%
4392 Uniforms	31,426	5,342	498	5,534	-	927	2,732	2,732	2,732	2,732	2,732	2,732	2,732	-	31,426	(3,075)	-11%
4393 PE & Sports Equipment	14,860	513	1,213	302	1,033	951	1,550	1,550	1,550	1,550	1,550	1,550	1,550	-	14,860	(560)	-4%
4395 Before & After School Program Supplies	797,450	23,055	17,655	26,599	40,189	29,937	94,288	94,288	94,288	94,288	94,288	94,288	94,288	-	797,450	29,750	4%
4399 All Other Supplies	125,872	6,850	12,658	10,188	7,032	8,741	11,486	11,486	11,486	11,486	11,486	11,486	11,486	-	125,872	(1,501)	-1%
4390 Other Supplies	1,089,411	36,692	55,773	84,221	54,714	56,416	114,514	114,514	114,514	114,514	114,514	114,514	114,514	-	1,089,411	24,614	2%
4411 Non Capitalized Equipment	600,452	183,965	32,608	29,633	28,605	5,738	45,700	45,700	45,700	45,700	45,700	45,700	45,700	-	600,452	(148,182)	-33%
4711 Nutrition Program Food & Supplies	2,153,193	16,689	131,302	60,741	103,683	274,060	161,216	111,036	188,761	210,968	222,071	188,761	233,175	250,731	2,153,193	(116,921)	-6%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	5,325,518	404,126	329,940	292,637	291,757	433,818	447,862	397,682	475,407	497,614	508,717	475,407	519,821	250,731	5,325,518	(307,523)	-6%
5000 - Operating Services																	
5211 Travel & Conferences	70,667	2,816	3,433	791	778	1,633	8,745	8,745	8,745	8,745	8,745	8,745	8,745	-	70,667	0	0%

Camino Nuevo Charter Academy - Consolidated																	
2025-26 Cash Flow Forecast																	
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		Actuals as of 11/30/2025														Budget Variance	
	2025-26 Trend	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual	FORECAST Jul-25 - Jun-26	Better / (Worse)	% Better / (Worse)
5311 Dues & Memberships	141,394	55,763	5,871	5,932	6,224	2,780	9,261	9,261	9,261	9,261	9,261	9,261	9,261	-	141,394	829	1%
5451 General Insurance	63,393	38,578	-	-	-	1,904	-	-	-	-	-	11,455	11,455	-	63,393	-	
5511 Utilities	1,060,639	25,221	56,639	51,880	159,919	47,432	89,944	89,944	89,944	89,944	89,944	89,944	89,944	89,944	1,060,639	-	
5521 Security Services	276,500	42,497	34,903	25,019	17,316	21,021	19,392	19,392	19,392	19,392	19,392	19,392	19,392	-	276,500	(22,800)	-9%
5531 Housekeeping Services	563,774	7,150	31,205	17,151	9,356	29,661	67,036	67,036	67,036	67,036	67,036	67,036	67,036	-	563,774	(37,456)	-7%
5599 Other Facility Operations & Utilities	545,010	25,811	21,396	28,723	48,150	13,758	58,168	58,168	58,168	58,168	58,168	58,168	58,168	-	545,010	(30,000)	-6%
5611 School Rent - Private Facility	1,107,788	90,810	90,810	90,810	106,810	90,810	91,106	91,106	91,106	91,106	91,106	91,106	91,106	-	1,107,788	-	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	155,171	1,542	2,876	1,632	4,251	30,186	16,383	16,383	16,383	16,383	16,383	16,383	16,383	-	155,171	(1,864)	-1%
5621 Equipment Lease	231,768	29,243	46,719	8,301	20,081	1,109	18,045	18,045	18,045	18,045	18,045	18,045	18,045	-	231,768	0	
5631 Vendor Repairs	1,112,805	64,959	108,249	54,842	59,009	60,402	95,668	95,668	95,668	95,668	95,668	95,668	95,668	95,668	1,112,805	(43,600)	-4%
5812 Field Trips & Pupil Transportation	950,792	2,223	8,744	28,115	42,334	120,791	106,941	106,941	106,941	106,941	106,941	106,941	106,941	-	950,792	2,000	0%
5821 Legal	67,307	1,874	(6,166)	1,642	4,825	3,969	9,770	9,770	9,770	9,770	9,770	9,770	9,770	-	74,531	(39,531)	-113%
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5831 Advertisement & Recruitment	68,712	58	504	2,253	463	145	9,327	9,327	9,327	9,327	9,327	9,327	9,327	-	68,712	(6,000)	-10%
5841 Contracted Substitute Teachers	169,279	5,144	5,070	18,720	39,660	39,921	7,596	7,596	7,596	7,596	7,596	7,596	7,596	7,596	169,279	(113,629)	-204%
5842 Special Education Services	2,010,235	31,431	26,528	72,129	145,241	252,641	168,154	187,730	187,730	187,730	187,730	187,730	187,730	187,730	2,010,235	(338,970)	-20%
5843 Non Public School	222,985	-	-	4,390	-	67,700	21,556	21,556	21,556	21,556	21,556	21,556	21,556	-	222,985	87,687	28%
5844 After School Services	813,931	-	-	-	147,987	73,994	81,922	81,922	81,922	81,922	81,922	81,922	81,922	18,498	813,931	0	
5849 Other Student Instructional Services	4,704,038	200,250	-	25,000	746,571	718,595	438,534	422,075	422,075	422,075	422,075	422,075	422,075	42,636	4,704,038	427,904	8%
5852 PD Consultants & Tuition	448,369	1,500	32,115	34,899	6,500	-	53,336	53,336	53,336	53,336	53,336	53,336	53,336	-	448,369	(11,729)	-3%
5854 Nursing & Medical (Non-IEP)	28,110	-	-	2,798	1,479	-	3,405	3,405	3,405	3,405	3,405	3,405	3,405	-	28,110	0	
5859 All Other Consultants & Services	1,102,164	58,035	133,134	106,579	54,261	245,632	46,943	76,263	76,263	76,263	76,263	76,263	76,263	-	1,102,164	(89,680)	-9%
5861 Non Instructional Software	528,402	292,171	15,608	98,670	28,264	1,550	13,163	13,163	13,163	13,163	13,163	13,163	13,163	-	528,402	(39,537)	-8%
5865 Fundraising Cost	4,705	3,600	-	924	-	181	-	-	-	-	-	-	-	-	4,705	(4,705)	100%
5871 District Oversight Fees	437,059	5,218	72,669	34,616	6,958	34,616	40,426	40,426	40,426	40,426	40,426	40,426	40,426	-	437,059	4,725	1%
5872 Special Education Fees (SELPA)	653,054	8,166	111,980	53,396	10,886	53,396	52,244	52,244	103,580	51,790	51,790	51,790	51,790	-	653,054	13,750	2%
5881 Intra-Agency Fees	6,271,881	-	1,605,470	-	-	(3,801)	458,747	461,886	774,653	588,768	440,378	702,580	443,593	799,607	6,271,881	149,998	2%
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	-	-	28	(28)	-	-	-	-	-	-	-	-	-	-	-	
5899 All Other Expenses	89,619	1,074	10,687	1,438	21,187	6,779	6,922	6,922	6,922	6,922	6,922	6,922	6,922	-	89,619	0	
5911 Office Phone	92,335	5,553	1,925	7,509	2,424	-	10,703	10,703	10,703	10,703	10,703	10,703	10,703	-	92,335	0	
5913 Mobile Phone	4,848	363	-	1,052	-	-	490	490	490	490	490	490	490	-	4,848	(792)	-20%
5921 Internet	81,023	6,400	6,400	6,400	-	6,400	7,918	7,918	7,918	7,918	7,918	7,918	7,918	-	81,023	(0)	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	15,624	71	858	1,417	1,101	242	1,705	1,705	1,705	1,705	1,705	1,705	1,705	-	15,624	(250)	-2%
5999 Other Communications	7,560	645	640	655	645	630	621	621	621	621	621	621	621	-	7,560	0	
Total 5000 - Operating Services	24,100,941	1,008,163	2,428,268	787,709	1,692,652	1,924,075	2,014,170	2,049,746	2,413,849	2,176,174	2,027,783	2,301,442	2,042,454	1,241,679	24,108,165	(93,649)	0%
6000 - Capital Outlay																	
6901 Depreciation Expense	1,350,292	116,198	116,366	116,356	116,793	107,520	110,440	110,738	110,870	110,138	110,138	111,134	110,959	-	1,347,649	135,328	9%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay	1,350,292	116,198	116,366	116,356	116,793	107,520	110,440	110,738	110,870	110,138	110,138	111,134	110,959	-	1,347,649	135,328	9%
7000 - Other Outgo																	
7438 Interest Expense	178,368	-	-	90,231	-	-	-	-	-	88,137	-	-	-	-	178,368	-	
Total 7000 - Other Outgo	178,368	-	-	90,231	-	-	-	-	-	88,137	-	-	-	-	178,368	-	
TOTAL EXPENSE	68,096,686	3,532,116	5,596,486	4,296,142	5,110,302	5,172,713	5,908,223	5,657,897	6,160,031	6,099,699	5,767,099	6,113,301	5,864,808	1,711,999	66,990,818	(240,874)	0%
NET INCOME	(716,001)	8,765,560	(1,373,255)	1,383,332	(1,165,933)	(671,083)	(1,516,032)	1,164,713	(670,176)	(1,850,307)	2,987,919	(1,834,275)	(3,960,151)	(856,065)	404,247	(78,388)	-16%
Operating Income															1,751,895		
Beginning Cash Balance	30,408,047	30,408,047	30,126,213	32,726,705	34,267,984	34,078,046	34,818,785	31,897,343	33,005,207	32,278,607	30,755,852	34,730,387	32,786,279	30,070,926	30,408,047	7,112,518	
Cash Flow from Operating Activities																	
Net Income	(716,001)	8,765,560	(1,373,255)	1,383,332	(1,165,933)	(671,083)	(1,516,032)	1,164,713	(670,176)	(1,850,307)	2,987,919	(1,834,275)	(3,960,151)	(856,065)	404,247	(78,388)	
Change in Accounts Receivable																	
Prior Year Accounts Receivable	-	3,470,544	1,404,016	711,271	318,880	-	246,231	-	-	441,420	1,017,005	55,479	(12,393)	-	7,652,451	(98,948)	
Current Year Accounts Receivable	(7,179,926)	-	-	-	-	-	-	-	-	-	-	-	-	(7,179,926)	(7,179,926)	(124,181)	
Change in Due from	-	(345,481)	(94,955)	(221,734)	(147,768)	717,190	100,688	-	-	-	2,873	-	-	-	10,813	10,813	

Camino Nuevo Charter Academy - Consolidated 2025-26 Cash Flow Forecast Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED														
	2025-26	Actuals as of 11/30/2025												
	Trend	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual
Change in Accounts Payable	212,514	(1,576,286)	1,629,762	(2,021,982)	27,646	(99,101)	(915,695)	-	-	-	-	-	1,456,172	1,711,999
Change in Due to	(828,167)	(523,954)	1,475	(7,236)	(4,407)	(177,191)	(2,142)	(2,142)	-	-	(130,953)	-	(1,472)	19,856
Change in Current Lease Payable	(26,707)	(51,597)	(53,500)	(51,861)	(55,994)	(56,127)	(47,662)	(47,784)	(47,907)	(48,031)	(48,155)	(48,279)	(44,738)	545,992
Change in Lease Assets	423,350	39,151	39,283	39,415	39,548	39,681	35,216	35,339	35,462	35,585	35,709	35,833	32,293	-
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	1,570,387	(462,768)	652,820	282,978	703,018	655,591	(261,252)	-	-	-	-	-	-	-
Change in Prepaid Expenditures	(110,416)	203,979	(5)	(9,014)	(8,613)	(742)	-	-	-	-	-	-	(296,021)	-
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	(1,475,419)	(9,897,691)	324,811	1,568,326	-	225,000	-	-	-	-	-	-	-	6,304,136
Change in OPEB / Net Pension Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Long Term Lease Liabilities	(545,992)	-	-	-	-	-	-	-	-	-	-	-	-	(545,992)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	1,347,649	116,198	116,366	116,356	116,793	107,520	110,440	110,738	110,870	110,138	110,138	111,134	110,959	-
Cash Flow from Investing Activities														
Capital Expenditures	(1,361,107)	(19,488)	(46,325)	(39,107)	(13,107)	-	(671,233)	(153,000)	(154,848)	-	-	(264,000)	-	-
Cash Flow from Financing Activities														
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	(421,026)	-	-	(209,465)	-	-	-	-	-	(211,560)	-	-	-	-
Ending Cash Balance	21,297,185	30,126,213	32,726,705	34,267,984	34,078,046	34,818,785	31,897,343	33,005,207	32,278,607	30,755,852	34,730,387	32,786,279	30,070,926	30,070,926

FORECAST		Budget Variance	
Jul-25 - Jun-26	Better / (Worse)	Better / (Worse)	% Better / (Worse)
212,514	321,863		
(828,167)	157,087		
(55,642)			
442,514			
-	-		
1,570,387	1,570,387		
(110,416)	343,821		
-	-		
(1,475,419)	(617,793)		
-			
(545,992)	-		
-			
-			
1,347,649	(135,328)		
(1,361,107)	(1,037,107)		
-	-		
-	-		
-	-		
(421,026)	-		
30,070,926			