Camino Nuevo Charter Academy

CNCA Regular Board Meeting

Published on October 2, 2026 at 6:04 AM PDT

Date and Time

Tuesday October 6, 2026 at 4:30 PM PDT

Location

Dalzell Lance High School
MPR
3500 W Temple St
Los Angeles, CA 90004

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

One board member will log in virtually from 5037 W. 138th St, Hawthorne, CA 90250

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**			**4:30 PM**
A.	Record Attendance	Discuss	Gil Flores	1 m
B.	Call the Meeting to Order	Discuss	David Gidlow	1 m
II.	**Approve Minutes**			**4:32 PM**
A.	Approve 8/11/2026 CNCA Regular Board Meeting Minutes	Approve Minutes	David Gidlow	1 m
III.	**Public Comment**			**4:33 PM**
A.	2-Minute Limit per Speaker			5 m
IV.	**Consent Items**			**4:38 PM**
A.	Williams Resolution	Vote	Colleen Trejo	1 m
	CNCA is requesting that the Board adopt a resolution, as part of an annual Williams Act requirement, related to the availability of textbooks and instructional materials for all pupils.			
B.	Burlington College Field Trip	Vote	Lindsey Rojas	1 m
	The Board will vote on approving the proposal for the Burlington Campus College field trip.			
C.	Kayne Siart College Field Trip	Vote	Lindsey Rojas	1 m
	The Board will vote on approving the proposal for the Kayne Siart Campus College field trip.			

		Purpose	Presenter	Time
D.	Math Yogis Contract	Vote	Rachel Hazlehurst	1 m

The Board will vote to approve the renewal of a high dosage tutoring contract for Dalzell Lance, Kayne Siart, and Eisner.

E.	Fiscal Policies Approval	Vote	Brent Lowry	1 m

The Board will vote to approve the CNCA Fiscal Policies.

V. Roof Repairs Vendor Approval — 4:43 PM

A.	Roof Repairs Proposal Approval	Vote	Brent Lowry	8 m

The Board will vote to approve the proposal to make roof repairs ahead of the El Nino season at all sites. Bids and risks will be presented.

VI. Math Placement Act Report — 4:51 PM

A.	Math Placement Act Report	FYI	Colleen Trejo	8 m

The Board will receive an update on 26-27 Math Placement Act & Intervention.

VII. School and Academic Updates — 4:59 PM

A.	Attendance & Enrollment Updates	FYI	Jeannette Sandoval and Katerin Ortiz	15 m

Student and Family Services team members will share enrollment updates for the first month of school.

B.	CAO Update	FYI	Rachel Hazlehurst	10 m

CNCA will present beginning of the year iReady data, as well as the network's plans to use this data for academic intervention.

C.	CNCA Launch Lab Summary	FYI	Charles Miller	10 m

The Board will receive a summary of our first CNCA Launch Lab, which serves as a collaborative and comprehensive review of each school’s progress towards our goals.

VIII. Financials — 5:34 PM

A.	Finance Committee Update	FYI	Tamara Powers	2 m

The Finance Committee Chair will give an update from the Finance Committee.

		Purpose	Presenter	Time
B.	June 2026 Financials	FYI	Sonia Oliva	8 m
	The Board will review the current unaudited June 2026 Financials.			
C.	FY25-26 Unaudited Actuals as Submitted to LAUSD	Vote	Sonia Oliva	5 m
	The board will vote to approve the Fiscal Year 25-26 Unaudited Actuals as Submitted to LAUSD for CNCA, CNCA#2, CNCA#3, CNCA#4 and CNHS#2.			
D.	FY26-27 Financials	FYI	Bryson Wilson	8 m
	ExED will present Fiscal Year 26-27 financials.			

IX. CEO Update — 5:57 PM

A.	CEO Update	FYI	Adriana Abich	10 m
	The CEO will share updates on 2026-27 org-wide goals and on the Avance Teacher Residency.			

X. Brown Act Training — 6:07 PM

A.	Brown Act Training	FYI	John Lemmo	30 m
	John Lemmo from YM&C will provide Brown Act training for the Board of Directors.			

XI. Closed Session — 6:37 PM

A.	Public Employee Performance Evaluation CEO G.C. 54957(b)(1	Discuss	Adriana Abich	5 m
B.	Conference with Labor Negotiators: (Gov Codesection 54957.6)	Discuss	David Gidlow	15 m
	Agency designated representative(s): Board Chair, David Gidlow. Unrepresented employee: CEO			

XII. CEO Compensation — 6:57 PM

A.	CEO Compensation	Vote	David Gidlow	2 m
	The Board will approve the CEO's 2026-27 compensation retroactive to July 1, 2026.			

XIII. Closing Items — 6:59 PM

		Purpose	Presenter	Time
A.	Adjourn Meeting	Vote	David Gidlow	1 m

Coversheet

Approve 8/11/2026 CNCA Regular Board Meeting Minutes

Section:	II. Approve Minutes
Item:	A. Approve 8/11/2026 CNCA Regular Board Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for CNCA Regular Board Meeting on August 11, 2026

APPROVED

Camino Nuevo Charter Academy

Minutes

CNCA Regular Board Meeting

Date and Time
Tuesday August 11, 2026 at 4:30 PM

Location
Dalzell Lance High School
MPR
3500 W Temple St
Los Angeles, CA 90004

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

A board members will log in virtually from the following locations:
5037 W. 138th St, Hawthorne, CA 90250

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.

Directors Present
A. Arevalo, A. Medina, D. Gidlow, F. Jimenez, K. Carbajal, L. Jennings, R. Arenas, T. Powers, V. Salcedo

Directors Absent
G. Flores

Directors who left before the meeting adjourned
A. Arevalo

Guests Present
A. Abich, B. Lowry, S. Herrera

I. Opening Items

A. Record Attendance

A. Arevalo left at 6:00 PM.

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 Aug 11, 2026 at 4:36 PM.

II. Approve Minutes

A. Approve 6/16/26 CNCA Regular Board Meeting Minutes

L. Jennings made a motion to approve the minutes from CNCA Regular Board Meeting on 06-16-26.
A. Arevalo seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

G. Flores	Absent
T. Powers	Aye

Roll Call

L. Jennings	Aye
R. Arenas	Aye
K. Carbajal	Abstain
D. Gidlow	Aye
F. Jimenez	Aye
A. Arevalo	Aye
V. Salcedo	Abstain
A. Medina	Aye

III. Public Comment

A. 2-Minute Limit per Speaker

There was no public comment.

IV. Election of New Board Members

A. Election of New Board Members

D. Gidlow made a motion to elect Kenneth Carbajal and Victor Salcedo to the CNCA Board for a 1-year provisional term.
A. Medina seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

G. Flores	Absent
A. Medina	Aye
T. Powers	Aye
R. Arenas	Aye
A. Arevalo	Aye
F. Jimenez	Aye
V. Salcedo	Abstain
D. Gidlow	Aye
L. Jennings	Aye
K. Carbajal	Abstain

V. Consent Items

A. Fiscal Policy Updates

A. Arevalo made a motion to approve all items contained in the consent agenda.
F. Jimenez seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

G. Flores	Absent
R. Arenas	Aye

Roll Call

D. Gidlow Aye
T. Powers Aye
L. Jennings Aye
K. Carbajal Aye
V. Salcedo Aye
F. Jimenez Aye
A. Arevalo Aye
A. Medina Aye

B. Prop 28 Certification

C. Woodcraft Rangers - Dalzell Lance Contract Approval

D. Instructional Continuity Plan

E. AI Policy

VI. School and Academic Updates

A. Enrollment Update

Jessica Cuellar, VP of Student and Family Supports, gave an update on anticipated enrollment for SY2026-27.

B. SBAC data - CAO Update

Rachel Hazlehurst, CAO, gave an update on SBAC, ELPI and CAST test results for SY2025-2026, as well as academic strategies for SY2026-2027.

VII. Charter Petition Renewal Update

A. Charter Petition Renewal Update

Natasha Barriga, VP of Strategies and Operations, gave an update on the status of the Cisneros renewal petition.

VIII. IT Cyber Security Update

A. IT Cyber Security Update

Naomi Juaregui, Director of IT, gave an update on current cyber security measures at CNCA, with emphasis on steps being taken to reduce phising.

IX. Critical Infrastructure Assessment

A. Critical Infrastructure Assessment

Brent Lowry, VP of Finance and Business Services, gave on update on the critical infrastructure assessment survey currently in process at all sites.

X. Financials

A. Finance Committee Update

Tamara Powers, Chair of the Finance Committee and Chair of the EDG Board, gave an update on the most recent committee meeting.

B. Sandra Cisneros Budget Update

L. Jennings made a motion to approve the itemized spending plan for the additional $750,000 approved for the Cisneros campus at the previous board meeting, and the corresponding amended budget for SY2026-2027.
R. Arenas seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

K. Carbajal	Aye
V. Salcedo	Aye
D. Gidlow	Aye
T. Powers	Aye
G. Flores	Absent
A. Arevalo	Absent
A. Medina	Aye
L. Jennings	Aye
F. Jimenez	Aye
R. Arenas	Aye

C. May 2026 Financials

Sonia Oliva, VP of ExED, gave an update on the May 2026 financials.

XI. CEO Update

A. CEO Update

Adriana Abich, CEO of CNCA, presented an update on schoolwide strategies and priorities for SY2026-2027.

XII. Mandated Training Overview

A. Mandated Training Overview

David Gidlow, Chair of the CNCA Board, gave an update on mandatory trainings for board members.

XIII. Closed Session

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

The board moved into closed session at 6:27PM.

The board returned to open session at 7:20PM.

No action was taken.

B. Conference with Labor Negotiators: (Gov Code section 54957.6)

XIV. Closing Items

A. Adjourn Meeting

D. Gidlow made a motion to adjourn the meeting.
T. Powers seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

L. Jennings	Aye
T. Powers	Aye
F. Jimenez	Aye
G. Flores	Absent
D. Gidlow	Aye
K. Carbajal	Aye
A. Medina	Aye
V. Salcedo	Aye
R. Arenas	Aye
A. Arevalo	Absent

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:22 PM.

Respectfully Submitted,
D. Gidlow

Coversheet

Williams Resolution

Section: IV. Consent Items
Item: A. Williams Resolution
Purpose: Vote
Submitted by:
Related Material: SY26-27 CNCA Williams Resolution.pdf

Camino Nuevo Charter Academy

RESOLUTION REGARDING SUFFICIENCY OR INSUFFICIENCY OF INSTRUCTIONAL MATERIALS FOR SY 2026-2027

Whereas, the governing board of Camion Nuevo Charter Academy (CNCA) network of schools, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on October 6, 2026, at 4:30PM o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district or county office has a bargaining unit) in the public hearing, and;

FOR A FINDING OF SUFFICIENT INSTRUCTIONAL MATERIALS:

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district/county office of education, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

> NOTE: The definition of sufficient textbooks or instructional materials no longer includes the phrase "to complete required homework assignments." Students must now be able to take their instructional materials home.

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

> NOTE: To insure that complete and accurate information has been provided upon which to base the board's findings, governing boards may wish to include in their resolution the names of the textbooks or instructional materials programs, or both, that have been adopted by the governing board and were provided to pupils in the district to determine the sufficiency.

- Mathematics
- Science
- History-social science
- English/language arts, including the English language development component of an adopted program

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the 2026-27 school year, the Camino Nuevo Charter Academy network of schools has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

© California Department of Education, February, 22, 2005 Revised October, 2008

California Department of Education

Coversheet

Burlington College Field Trip

Section: IV. Consent Items
Item: B. Burlington College Field Trip
Purpose: Vote
Submitted by:
Related Material:
Burlington College Field Trip - Placeholder Agreement, Washington D.C. & New York City.pdf

PLACEHOLDER AGREEMENT

LAUSD Vendor ID: 1000008766
EF GroupTrip ID: 3000610ES
Two Education Circle
Cambridge, MA 02141
800.503.2323

DATE: **8/31/2026**

For: **Camino Nuevo Charter Academy**
Tour: Washington D.C. & New York City
Duration: 5 days
Requested Dates: 3/22/2027 - 3/26/2027

ATTN: SCHOOL SAA
Camino Nuevo Charter Academy
3435 West Temple Street
Los Angeles, CA 90026 US

DESCRIPTION	QTY.	UNIT PRICE	TOTAL
Total trip program fee for **student travelers**, which includes round trip airfare, 4 hotel nights, entrance fees, all meals, Tour Director services, emergency services, and transportation costs.	40	$2,800	$112,000
Free chaperone spots based on the 10:1 student to chaperone ratio, which includes round trip airfare, 4 hotel nights, entrance fees, all meals, Tour Director services, emergency services, and transportation costs.	4	$0	$0
Single room upgrades for adults.	4	$360	$1,440
	Balance Due By	**1/21/2027**	**$113,440**

Payment Instructions:
Make all checks payable to **EF Explore America**
Pay by credit card payment at www.exploreamerica.com on your personal website or by phone at **1-888-333-9756**

Mailing Address:
EF Explore America
Attn: Lilly Beardsley
Two Educational Circle
Cambridge, MA 02141

If you have any questions concerning this quote, contact **Miranda.Montgomery@ef.com**
Thank you for traveling with EF Explore America!

Placeholder Agreement

I *(printed name)*_____, agree to committing to the above tour and allow EF to set **40 placeholders** to reserve my students' and chaperones' spots on tour. **Camino Nuevo Charter Academy** will host a fall 2026 parent meeting to ensure all placeholders are replaced with enrolled travelers by **November 20, 2026**.

Signature _____

Date _____

Coversheet

Kayne Siart College Field Trip

Section: IV. Consent Items
Item: C. Kayne Siart College Field Trip
Purpose: Vote
Submitted by:
Related Material: Camino Nuevo Kayne March 2027 D.C. & NYC trip.pdf



Washington, D.C. and New York City History & Culture in 5 days (2 nights in NYC)

WorldStrides
Educational Travel & Experiences

DEPART DATE: 3/20/27

RETURN DATE: 3/24/27

TRIP PRICE: $ 3,110 per student
40 students = $124,400

Pricing based on 1:10 free chaperone ratio

YOUR DAY-BY-DAY ADVENTURE

DAY 1
Arrive **Washington, D.C**

White House - picture stop Home of the U.S. president.

Washington Monument - picture stop Turn your gaze up at world's tallest stone monument, which honors our nation's first president.

Dinner

Lincoln, Vietnam and Korean Veterans Memorials

DAY 2
Breakfast

Capitol Hill Grounds tour Explore the exterior grounds of Capitol Hill, including scenic gardens and walking past the Supreme Court building, Library of Congress, and other historic landmarks.

World War II Memorial Reflect on the sacrifices made by the over 400,000 American service members who died during World War II as well as those who supported the war effort from home.

National Archives Museum visit At the home of the original U.S. Constitution, Bill of Rights, and Declaration of Independence, immerse yourself in interactive exhibits with original, historic documents.

Lunch

Ford's Theatre visit Explore this landmark theater to see the box where President Lincoln was assassinated in 1865 and learn about poignant insights on his legacy as one of our most celebrated presidents.

Georgetown University College Tour

Dinner

Jefferson, FDR and MLK Memorials

DAY 3
Breakfast & Hotel check-out.

Mount Vernon Education Center and Grounds Tour Immerse yourself in George Washington's landmark estate, with interactive exhibits about his life and presidency, and picturesque grounds with gardens and historic buildings.

Arlington National Cemetery visit Pay respects in America's most famous military cemetery, seeing the Changing of the Guard, Tomb of the Unknown Soldier, Kennedy Gravesites, and Space Shuttle Challenger Memorial.

Lunch

Depart for **New York City.**

Midtown Manhattan Take a walking tour through the humming streets of New York's Midtown which is the home of famous sights such as Times Square, Rockefeller Center, Madison Square Garden and some of the city's most revered museums and institutions.

Dinner

Observation Deck visit Explore one of the tall buildings in NYC such as The Empire State Building, The Edge, Top of the Rock, or One World Observatory.

DAY 4
Breakfast

Central Park This famous park has hosted iconic events throughout the city's history. Enjoy exploring the landscapes, structures, and bodies of water that make up New York City's favorite urban oasis.

Fifth Ave Stroll through the famous stores that line this iconic New York street.

Lunch

Bryant Park Tour the location that brings designers and celebrities together for fashion shows during New York Fashion Week.

NY Public Library Journey to a quieter pocket of the city with a visit to the library.

Times Square Take in the sights and sounds of the lively center of New York City's theatre district known as the crossroads of the world.

Dinner

Broadway Show Immerse yourself in the magic of live theater and the vibrant culture of New York City as you attend a world-class Broadway performance and create memories that will last a lifetime.

Times Square Group Photo

DAY 5
Breakfast & hotel check out

Statue of Liberty and Ellis Island Feel the breeze against your face and admire the city skyline as you ferry across the bay to view the Statue of Liberty and Ellis Island, two enduring symbols of New York City's history.

Lower Manhattan Tour Lower Manhattan, where industry, immigration, and colonial history converge. Visit Trinity Church, once the tallest building in the city which holds the grave of Alexander Hamilton and other Revolutionary luminaries and Battery Park, the immigration entry point for the city until the operation moved to Ellis Island.

Wall Street & Financial District Take a stroll through America's financial center, which is home to the New York Stock Exchange, the Federal Reserve Bank of New York, and Chase Manhattan Bank.

Lunch

9/11 Memorial and Museum Reflect on the events and aftermath of 9/11 at this memorial on the site of the former World Trade Center and honor the legacy of the brave legions of first responders.

NYU Tour - optional

Dinner

Depart for home

WorldStrides all-inclusive *experience*

- **Round trip transportation**
- **Admission & fees for scheduled activities**
- **Expertly trained course leaders**
- **Three meals a day** *(Unless otherwise stated)*
- **Hotel accommodations**
- **Academic credit**
- **24 hour emergency support**
- **Transportation to/from activities**
- **Learning through Exploration & Active Participation**

Itinerary is representative; changes or substitutions may be made at WorldStrides' discretion as deemed necessary or desirable.

Coversheet

Math Yogis Contract

Section: IV. Consent Items
Item: D. Math Yogis Contract
Purpose: Vote
Submitted by:
Related Material: Camino Nuevo Updated Contract The Math Yogis SY 26-27.pdf

THE MATH YOGIS

MATH TUTORING AGREEMENT

This Math Education Consultant Agreement (this "Agreement") is made as of 9/25/2026, by and between Camino Nuevo Charter Academy (the "Client"), and The Math Yogis Inc., a California C Corporation (the "Consultant").

1. **Consulting Relationship.** During the Term (as defined below) of this Agreement, Consultant will provide consulting services to the Client as agreed upon in **Exhibit A** (including any Consultant notes incorporated by reference)(hereinafter collectively "Services"). Consultant represents that it has the qualifications, the experience and the ability to properly perform the Services. Consultant shall use Consultant's best efforts to perform the Services such that the results are satisfactory to the Client.

2. **Fees.** As consideration for the Services to be provided by Consultant and other obligations, the Client shall pay to Consultant the amounts specified in **Exhibit A** hereto at the times specified therein.

2.1 *Refund & Cancellation Policy - Once a payment is received to reserve Consultant's Services, Consultant allots time for Client's project and denies subsequent projects that would infringe on Client's project timeline. As such, payments or deposits made are non-refundable where planning has already commenced. Where planning has not yet commenced, Client shall be entitled to a full refund of any payments or deposits.*

3. **Expenses.** Client shall be responsible for all reasonable and necessary expenses related to Consultant Services, which shall be discussed between the Parties prior to engagement and specified in **Exhibit B**.

4. **Term and Termination.**

(a) **Term.** The term of this Agreement shall last for as long as is agreed upon between Client and Consultant and memorialized in **Exhibit A** (or any Consultant notes attached thereto).

(b) **Termination (Material Breach).** Either Party may terminate this Agreement with no further obligations to the other, by delivering written notice of termination to the other Party, only if there is a material breach of the terms herein, and such breach has not been cured within five (5) calendar days after written notice thereof.

(c) **Effect of Termination** - *Notwithstanding Consultant's Refund & Cancellation Policy stated in Section 2.1,* after the termination of this Agreement or the expiration of the Term, the Client shall pay the Consultant for any portion of the Services that have been performed prior to the termination in accordance with Consultant's hourly rate stated in **Exhibit A**.

5. **Independent Contractor.** The parties are independent contractors. Nothing in this Agreement shall be deemed to constitute a partnership, joint venture, or employment relationship between the parties.

6. **Method of Provision of Services.** Consultant shall be solely responsible for determining the method, details and means of performing the Services. Consultant may, at Consultant's own expense, employ or engage the services of such employees, subcontractors, partners or agents, as Consultant deems

necessary to perform the Services (collectively, the "Assistants"). The Assistants are not and shall not be employees of the Client, and Consultant shall be wholly responsible for the professional performance of the Services by the Assistants such that the results are satisfactory to the Client.

(a) **No Authority to Bind Client.** Consultant acknowledges and agrees that Consultant and its Assistants have no authority to enter into contracts that bind the Client or create obligations on the part of the Client without the prior written authorization of the Client.

(b) **No Benefits.** Consultant acknowledges and agrees that Consultant and its Assistants shall not be eligible for any Client employee benefits and, to the extent Consultant otherwise would be eligible for any Client employee benefits but for the express terms of this Agreement, Consultant (on behalf of itself and its employees) hereby expressly declines to participate in such Client employee benefits.

(c) **Withholding; Indemnification.** Consultant shall have full responsibility for applicable withholding taxes for all compensation paid to Consultant or its Assistants under this Agreement, and for compliance with all applicable labor and employment requirements with respect to Consultant's self-employment, sole proprietorship or other form of business organization, and with respect to the Assistants, including state worker's compensation insurance coverage requirements and any U.S. immigration visa requirements. Consultant agrees to indemnify, defend and hold the Client harmless from any liability for, or assessment of, any claims or penalties with respect to such withholding taxes, labor or employment requirements, including any liability for, or assessment of, withholding taxes imposed on the Client by the relevant taxing authorities with respect to any compensation paid to Consultant or its Assistants.

7. **Supervision of Consultant's Services.** All of the services to be performed by Consultant, including but not limited to the Services, will be as agreed between Consultant and the Client's CEO, Consultant will be required to report to the CEO concerning the Services performed under this Agreement. The nature and frequency of these reports will be left to the discretion of the CEO.

8. **Non-Circumvent.** Notwithstanding anything to the contrary in this Agreement, Client agrees for itself and its affiliates and related parties that it will not engage in any transaction or disclose any trade secret information that will interfere with, or deprive Consultant of the business opportunities disclosed pursuant to this Agreement, namely payment of fees in accordance with this Agreement.

9. **Confidential Information.** During the Term and for an indefinite period of time thereafter, all proprietary and confidential business, marketing, technical, and/or other information, disclosed to a Party (the "Receiving Party") by the other (the "Disclosing Party") hereunder, which the Receiving Party should reasonably have known to be confidential information at the time of disclosure or which is marked as "confidential" at the time of disclosure, or, if disclosed or obtained orally or visually (or otherwise in a non-written form), which was described by summary in writing or otherwise in a tangible form by the Disclosing Party as confidential and forwarded to the Receiving Party within thirty (30) days of such disclosure (collectively, "Confidential Information"), shall be deemed to be confidential and shall be treated as such by the Receiving Party and shall not be disclosed or used in all or in part by the Receiving Party to any third Person, except as expressly permitted by this Agreement and shall be used only for the purposes of this Agreement. The mutual obligations of confidentiality under this Section 8.1 shall not apply to any information to the extent that such information is:

- independently developed by such Party as documented by prior written records outside the scope and not in violation of this Agreement;
- legally in the public domain at the time of its receipt or thereafter legally becoming part of the public domain through no fault of the Receiving Party;
- received without an obligation of confidentiality from a Person having the right to disclose such information; or
- released from the restriction of this Section 6.1 by the expressed written consent of the Disclosing Party.

Notwithstanding the above, Consultant may generally use in any advertising or promotional literature or publish any articles related to Consultant's Services for Client.

10. **Conflicts with this Agreement.** Consultant represents and warrants that neither Consultant nor any of its Assistants is under any pre-existing obligation in conflict or in any way inconsistent with the provisions of this Agreement. Consultant represents and warrants that Consultant's performance of all the terms of this Agreement will not breach any agreement to keep in confidence proprietary information acquired by Consultant in confidence or in trust prior to commencement of this Agreement. Consultant warrants that Consultant has the right to disclose and/or or use all ideas, processes, techniques and other information, if any, which Consultant has gained from third parties, and which Consultant discloses to the Client or uses in the course of performance of this Agreement, without liability to such third parties. Notwithstanding the foregoing, Consultant agrees that Consultant shall not bundle with or incorporate into any deliveries provided to the Client herewith any third party products/rights, intellectual property, ideas, processes, or other techniques, without the express, written prior approval of the Client. Consultant represents and warrants that Consultant has not granted and will not grant any rights or licenses to any intellectual property that would conflict with Consultant's obligations under this Agreement. Consultant will not knowingly infringe upon any copyright, trademark, trade secret, patent or other property right of any client, former client, employer or third party in the performance of the Services.

11. **Insurance.** Contractor shall, at its own expense, procure and maintain at all times it performs any portion of the tutoring.

(a) **Commercial General Liability and Automobile Liability Insurance.** Commercial General Liability. Insurance and Automobile Liability Insurance that shall protect Contractor, Client, and the State from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments. 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 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.

(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 the client.

(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.

(e) **Limits of Insurance.** Commercial General Liability Insurance: $1,000,000 combined single limit per occurrence for bodily injury, personal injury, and property damage; $2,000,000 general aggregate. ii. 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. iii. Professional Liability (Errors and Omissions) Insurance: $1,000,000 single limit per claim; $1,000,000 general aggregate. iv. Sexual Abuse & Molestation Insurance. $2,000,000 per claim and in aggregate if this coverage is applicable to the Tutoring provided. $2,000,000 single limit per claim; $3,000,000 general aggregate.

12. **Miscellaneous.**

(a) **Governing Law.** The validity, interpretation, construction and performance of this Agreement, and all acts and transactions pursuant hereto and the rights and obligations of the parties hereto shall be governed, construed and interpreted in accordance with the laws of the state of California, without giving effect to principles of conflicts of law.

(b) **Binding Mediation.** The Parties shall attempt in good faith to resolve any dispute arising under this Agreement. If the Parties are unable to resolve the dispute within a reasonable period then the dispute shall be finally settled by binding mediation in Los Angeles, California in accordance with the Commercial Rules of the American Arbitration Association. The cost for mediation shall initially be split evenly among the parties. The mediation shall be conducted by one mediator appointed in accordance with said rules. The mediator shall apply California law to resolve any dispute. The award rendered by the mediator may include costs of mediation, reasonable attorneys' fees, and costs for witnesses. Judgment on the award rendered by the mediator may be entered in any court having jurisdiction thereof. Notwithstanding the foregoing, the Parties may apply to any court of competent jurisdiction for preliminary or interim equitable relief, or to compel mediation, in accordance with this paragraph, without breach of this mediation provision.

(c) **Entire Agreement.** This Agreement sets forth the entire agreement and understanding of the parties relating to the subject matter herein and supersedes all prior or contemporaneous discussions, understandings and agreements, whether oral or written, between them relating to the subject matter hereof.

(d) **Disclaimer of Liability.** In addition, the Client agrees that if, as a result of Consultant's Services it is able to enter to into a contract with any 3rd party, that such 3rd party shall be solely liable for any claims, losses, damages, liabilities, and expenses, including reasonable attorneys' fees and costs, resulting from any such occurrences. Consultant shall bear no responsibility or liability for any and all 3rd parties hired or contracted with by the Client for the services rendered or non-performance of services regardless of whether such 3rd parties were recommended by Consultant.

(e) **Limitation of Liability.** In the event that Consultant is held liable for any acts undertaken in connection with this Agreement, Consultant's liability shall be limited to the compensation that it receives as outlined in **Exhibit A** or in any Consultant notes incorporated herein by reference.

(f) **Amendments and Waivers.** No modification of or amendment to this Agreement, nor any waiver of any rights under this Agreement, shall be effective unless in writing signed by the parties to this Agreement. No delay or failure to require performance of any provision of this Agreement shall constitute a waiver of that provision as to that or any other instance.

(g) **Successors and Assigns.** No party to this Agreement may assign, whether voluntarily or by operation of law, any of its rights and obligations under this Agreement, except with the prior written consent of the other party.

(h) **Notices.** Any notice, demand or request required or permitted to be given under this Agreement shall be in writing and shall be deemed sufficient when delivered personally or by overnight courier or sent by email, or 48 hours after being deposited in the U.S. mail as certified or registered mail with postage prepaid, addressed to the party to be notified at such party's address as set forth on the signature page, as subsequently modified by written notice, or if no address is specified on the signature page, at the most recent address set forth in the Client's records.

(i) **Severability.** If one or more provisions of this Agreement are held to be unenforceable under applicable law, the parties agree to renegotiate such provision in good faith. In the event that the parties cannot reach a mutually agreeable and enforceable replacement for such provision, then (i) such provision shall be excluded from this Agreement, (ii) the balance of the Agreement shall be interpreted as if such provision were so excluded and (iii) the balance of the Agreement shall be enforceable in accordance with its terms.

(j) **Construction.** This Agreement is the result of negotiations between and has been reviewed by each of the parties hereto and their respective counsel, if any; accordingly, this Agreement shall be deemed to be the product of all of the parties hereto, and no ambiguity shall be construed in favor of or against any one of the parties hereto.

(k) **Counterparts.** This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, and all of which together shall

constitute one and the same agreement. Execution of a facsimile copy will have the same force and effect as execution of an original, and a facsimile signature will be deemed an original and valid signature.

(l) **Electronic Delivery.** The Parties agree to deliver any documents related to this Agreement or any notices required by applicable law by email or any other electronic means. The Parties hereby consent to (i) conduct business electronically; (ii) receive such documents and notices by such electronic delivery; and (iii) sign documents electronically and agree to participate through an on-line or electronic system established and maintained by a third party mutually agreed to by the Parties.

(m) **Unused Hours.** Any unused tutoring or instructional hours during the current academic year shall be carried over and credited to the Client for use in the following academic year. The parties have executed this Agreement as of the date first written above. The parties have executed this Agreement as of the date first written above.

The parties have executed this Agreement as of the date first written above.

The Math Yogis

By: Signed by: Neeraj Satyal CFB59294524C4F6...

Print Name/Title: Neeraj R. Satyal CEO

Date: 9/25/2026

Camino Nuevo Charter Academy

By: _____

Print Name/Title: _____

Date: _____

EXHIBIT A

DESCRIPTION OF TUTORING SERVICES

The Math Yogis
Camino Nuevo Charter Academy
Scope of Work: High Dosage Math Tutoring
October, 2026 – May, 2027

The scope of the work will center around supporting student academic achievement. Specifically providing high dosage tutoring.

- Up to 5-8 scholars per tutor. We encourage schools to prioritize ELs and SWD if possible.
- Scholars who are enrolled must attend consistently.
- Tutoring occurs during the school day when possible.
- Tutoring does NOT replace the core content of math class.
- There is an adult at school actively monitoring scholars during tutoring sessions.
- The tutoring company and/or school will be responsible for keeping track of attendance, scholar engagement, and mastery of the material covered.

Tutors will adhere to the following organizational principles while tutoring:

Data-Driven

- Utilizing data for tutoring that prioritizes students that are "almost" at grade level and would benefit the most from intensive support.

Accountability

- A formulated tutoring scope and sequence with an emphasis on priority standards based on interim assessment results. Tutors, students and the school will have a shared understanding of accountability in order to move achievement forward.

Relationships and Care

- High-Dosage Tutoring comes to your schools to provide in-person tutoring directly for your students.

Cost Breakdown High Dosage Tutoring $125 an hour Pre-tutoring consulting, Insurance, Compliance, Legal, On-Site Supervision, Data Analysis Systems, Materials, and Risk Management. High Dosage Tutoring.	
500 hours - Algebra I tutoring 160 hours - CAASPP tutoring	**$82,500**
Cost: 660 total tutoring hours	**$82,500**

The Math Yogis

Camino Nuevo - Kayne Siart Campus

Scope of Work: High Dosage Math Tutoring

October, 2026 - May, 2027

The scope of the work will center around supporting student academic achievement. Specifically providing high dosage tutoring.

- Up to 5-8 scholars per tutor. We encourage schools to prioritize ELs and SWD if possible.
- Scholars who are enrolled must attend consistently.
- Tutoring occurs during the school day when possible.
- Tutoring does NOT replace the core content of math class.
- There is an adult at school actively monitoring scholars during tutoring sessions.
- The tutoring company and/or school will be responsible for keeping track of attendance, scholar engagement, and mastery of the material covered.

Tutors will adhere to the following organizational principles while tutoring:

Data-Driven

- Utilizing data for tutoring that prioritizes students that are "almost" at grade level and would benefit the most from intensive support.

Accountability

- A formulated tutoring scope and sequence with an emphasis on priority standards based on interim assessment results. Tutors, students and the school will have a shared understanding of accountability in order to move achievement forward.

Relationships and Care

- High-Dosage Tutoring comes to your schools to provide in-person tutoring directly for your students.

Cost Breakdown High Dosage Tutoring $125 an hour Pre-tutoring consulting, Insurance, Compliance, Legal, On-Site Supervision, Data Analysis Systems, Materials, and Risk Management. High Dosage Tutoring.	
3 tutors, 3 hours. 1 tutor, 5 hours. 40 sessions each. 560 total tutoring hours.	**$70,000**
Cost	**$70,000**

The Math Yogis

Camino Nuevo - Jane Eisner Middle School

Scope of Work: High Dosage Math Tutoring

October, 2026 - May, 2027

The scope of the work will center around supporting student academic achievement. Specifically providing high dosage tutoring.

- Up to 5-8 scholars per tutor. We encourage schools to prioritize ELs and SWD if possible.
- Scholars who are enrolled must attend consistently.
- Tutoring occurs during the school day when possible.
- Tutoring does NOT replace the core content of math class.
- There is an adult at school actively monitoring scholars during tutoring sessions.
- The tutoring company and/or school will be responsible for keeping track of attendance, scholar engagement, and mastery of the material covered.

Tutors will adhere to the following organizational principles while tutoring:

Data-Driven

- Utilizing data for tutoring that prioritizes students that are "almost" at grade level and would benefit the most from intensive support.

Accountability

- A formulated tutoring scope and sequence with an emphasis on priority standards based on interim assessment results. Tutors, students and the school will have a shared understanding of accountability in order to move achievement forward.

Relationships and Care

- High-Dosage Tutoring comes to your schools to provide in-person tutoring directly for your students.

Cost Breakdown High Dosage Tutoring $125 an hour Pre-tutoring consulting, Insurance, Compliance, Legal, On-Site Supervision, Data Analysis Systems, Materials, and Risk Management. High Dosage Tutoring.	
2 tutors, 2 hours, 2 days a week. 20 weeks. 160 total tutoring hours.	**$20,000**
Cost	**$20,000**

Coversheet

Fiscal Policies Approval

Section: IV. Consent Items
Item: E. Fiscal Policies Approval
Purpose: Vote
Submitted by:
Related Material: CNCA Fiscal Policies 08.11.26.pdf

Fiscal Policies & Procedures

Camino Nuevo Charter Academy

Approved by the Board of Directors, August 11th, 2026

CNCA Fiscal Policies & Procedures

Table of Contents

Introduction 1

Accounting Procedures 1
Basis of Accounting 1
Bank Reconciliations 1
Record Keeping 2

Internal Controls 2
Lines of Authority 2
Segregation of Duties 3

Financial Planning & Reporting 3
Budgeting Process 3
Internal Financial Reports 4
Audit 4
Tax Compliance 5
Exempt Organization Returns *5*
Quarterly/Annual Payroll Reports *5*

Revenue & Accounts Receivable 6
Cash Receipts 6
Deposits 7

Expense & Accounts Payable 7
Payroll 7
Time Sheet Preparation & Approval *7*
Time and Effort Reporting *8*
Payroll Additions, Deletions, and Changes *9*
Payroll Preparation & Approval *10*
Pay Upon Termination *10*
Purchases & Procurement 11
Credit Cards 15
Debit Cards 16
Gift Cards 16
Independent Contractors 18
Invoice Approval & Processing 18
Cash Disbursements 19
Petty Cash 20
Employee and Volunteer Expense Reimbursements 20
Travel Expenses *20*
Governing Board Expenses *20*

Asset Management 21
Cash Management and Investments 21
Capital Equipment 21
Loans 23
Insurance 23
Parking Lot Liability 23
Operating Reserves 24

CNCA FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, Revised August 11, 2026

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 completing the approval tab of the bank reconciliation workbook.

CNCA FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, Revised August 11, 2026

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 until the prior year audit has been completed.
- ExED will make the financial records available 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.
- Paper financial records, to the extent that they exist, will be shredded at the end of their retention period and the organization will keep a general record of what was destroyed.
- 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 establishment, closing, or modification of organization credit lines and business credit card accounts. Delegates authority to the Chief Executive Officer (CEO) to assign authorized cardholders, issue cards, and set individual user spending limits within approved limits.
- Reviews and approves the annual budget.
- Reviews annual and monthly financial statements, including 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 auditor approved by the State of California.
- Approves the annual financial audit before submission, when possible, but otherwise no later than by January 31, unless there has been an approved audit extension, in which case the audit will be accepted as soon as possible following completion.
- Appoints someone else to perform the duties of the Chief Executive Officer in the case of absence and/or approves the appointment of someone who has been so assigned by the Executive Director.

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 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.
- 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 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.
- 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 to the Governing Board. ExEd will work with the organization's leadership to prepare updated financial statements for presentation to the Governing Board in alignment with the Board's schedule of regular meetings.

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 also provide a 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.
- ExEd and/or The Director of Finance and Business Services and/or 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. The State Controller's Office publishes a list of registered auditors (which can be found at https://cpads.sco.ca.gov/) from which the audit firm should be selected (per Education Code 41020).

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). The State Controller's Office publishes a list of registered auditors (which can be found at https://cpads.sco.ca.gov/) from which the audit firm should be selected (per Education Code 41020).

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. However, no staff members of the organization and any person with expenditure authorization or recording responsibilities within the organization may not serve on the committee. The Board Treasurer, due to their direct involvement in financial oversight, shall also not serve on the committee. Other officers may serve on the Audit Committee, but their inclusion should be carefully considered to maintain the committee's independence and avoid any potential conflicts of interest.
- 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 accept the audit no later than January 31.
- The audit firm will be responsible for submitting the audit to all reporting agencies no later than December 15, unless an approved audit extension is in place

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 and the organization to complete the organization's tax returns.
    - The Chief Executive Officer or Director of Finance or Fiscal Designee will review the tax returns before submitting to the Governing Board for review prior to submission. The tax returns will include an explanation of the method by which the Governing Board receives the returns prior to submission.
- 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: Paycom 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:

- Paycom will prepare and file employee W2s by January 31 each year. If this date falls on a Saturday, Sunday, or legal holiday, the deadline will be the next business day.
- Paycom will deposit and file federal, state withholding and state disability taxes and quarterly tax returns.
- Paycom will deposit and file state unemployment taxes and quarterly payroll tax reports by the filing deadline.
- Paycom will deposit and file all federal and state taxes and tax returns.

Revenue & Accounts Receivable

Cash Receipts

Policy: Cash receipts (including check or cash payments received via mail or in person and 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, 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 secured courier services on scheduled pick-ups.
- 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 will be made within 30 days from time of receipt. (*Exceptions to timeframe include holiday breaks and school closures).

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, 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 using software from the organization's banking institution 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 or incorrect 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. If no timesheet is submitted, the organization will pay the employee for the best estimate of hours worked and will update to the accurate hours as soon as possible.

- 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:

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

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 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 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.

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 or designee will review electronic time cards within the payroll system to ensure they are complete and approved for that pay period. Time Recorded will include:
    - 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
- 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 3rd party payroll provider for check and direct deposit processing.
- If applicable, the 3rd 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 or otherwise ensure that employees have access to pay stubs.

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.
- 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, 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.

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.

Cooperative Purchasing
The Organization may procure goods and services through competitively solicited cooperative purchasing agreements, including but not limited to OMNIA Partners, Axia Cooperative, Sourcewell, NASPO ValuePoint, California Multiple Award Schedules (CMAS), or other legally recognized cooperative purchasing organizations.

When utilizing an approved cooperative purchasing agreement, the Organization is not required to conduct a separate competitive solicitation, provided the underlying cooperative contract was awarded through a procurement process that complies with applicable federal, state, and local procurement requirements.

Management shall maintain documentation supporting the use of the cooperative purchasing agreement and shall determine that utilizing the cooperative contract is in the best interest of the Organization. All purchases remain subject to the Organization's approval authorities, budgetary controls, and applicable grant requirements.

Procedures:
- All purchases over $500 require a purchase requisition.
- The Chief Executive Officer, 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.

- School Operations Manager (SOM) Approvals: School Operations Managers are authorized to approve purchase requisitions, operational supplies, repairs, and materials up to $2,500 per transaction, provided the expenditure falls within the approved site budget and is categorized under SACS Object Codes 4300 (Materials/Supplies), 4400 (Non-Capitalized Equipment), 4700 (Food Services/Meetings), 5200 (Travel/Mileage), 5600 (Rentals/Repairs), 5800 (Services/Operating), or 5900 (Communications)
  - Segregation of Duties for SOM Approvals: To maintain strict internal controls, purchase requisitions must be entered into the accounting system by a cross-trained site office staff member (e.g., Office Manager, Registrar, or Attendance Clerk). An SOM may not approve a purchase requisition that they themselves initiated; any requisition initiated directly by an SOM must route to the Principal or Assistant Principal for approval.
  - Invoice Splitting: Splitting single purchases or contract commitments into multiple transactions to remain under the $2,500 SOM threshold or higher approval thresholds is strictly prohibited.

Parent Meetings Coffee with the Principal (Cafecitos) Workshops	Allowable	Light snacks
Staff Professional Development Up to $20 per employee breakfast* Up to $30 per employee lunch* Up to $8 per employee snacks* *Including tax and tips/fees **Full Day Professional Development (6-7 hours duration)** One meal will be provided to attendees. (either breakfast or lunch). Snacks will also be provided. **Half-Day Professional Development (1-5 hours duration)** Snacks will be provided for attendees.	Allowable	Tips should not be more than15% Do not tip if delivery fee is included Receipt must show the tip included Preorder food from a vendor Gratuity (tip) paid in excess of the charter school policy is unallowed, unless automatically assessed by the restaurant.
Celebrations Baby Showers/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.

- 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.

Staff Development and Team Building Activities:
This section outlines the policies governing allowable staff development expenses, including team-building activities, in compliance with state funding requirements and organizational goals.

Staff development activities, including team building exercises, are allowable expenses when they are directly related to the improvement of school operations, staff performance, and the achievement of program goals. All expenses must be reasonable and necessary.

Allowable Activities
Allowable staff development expenses may include, but are not limited to:
- Professional training and workshops
- Coaching and mentoring sessions
- Team building activities that foster collaboration, communication, and morale (e.g., bowling, escape rooms, structured group challenges)
- Off-site strategic planning retreats for school leadership

Conditions for Allowability
Team building activities must meet the following criteria:
- Serve a documented business purpose aligned with school/program goals
- Be pre-approved by the designated approving authority
- Be supported by an agenda, sign-in sheet, and written justification of the intended outcomes
- Not be purely recreational or entertainment in nature

Expense Caps and Guidelines
To ensure fiscal responsibility and compliance:
- Annual cap: Total expenditures on team building activities should not exceed $4,000 per school site per fiscal year.

Documentation Requirements
Each expense must be supported by:
- A description of the event and its connection to staff development goals
- An itemized receipt or invoice
- List of participants
- Pre-approval documentation (if applicable)

- Evaluation or feedback from attendees (recommended)

Unallowable Costs

Unallowable costs include:

- Activities that are purely social, recreational, or entertainment-based (e.g., amusement parks, parties)
- Alcoholic beverages
- Personal expenses not directly tied to program objectives

Contracts

- The Chief Executive Officer, Fiscal Designee, Senior Leadership, or Site Principals will consider in-house capabilities to accomplish services before contracting for them.
- The Chief Executive Officer, Fiscal Designee, Senior Leadership, 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. If multiple vendors are not available or do not provide bids, evidence of this will be kept in lieu of additional bids or quotes.
- The Chief Executive Officer, Fiscal Designee, Senior Leadership, 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). The Chief Executive Officer, Fiscal Designee, or Site Principals will keep a record of all searches.
- The Chief Executive Officer, Fiscal Designee, Senior Leadership, 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.
- Contract service providers will be paid in accordance with approved contracts as work is performed.
- The Chief Executive Officer, Fiscal Designee, VP of Human Resources, Senior Leadership, 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 Member(s) of the Governing Board, as well as any other employee participating in any procurement decision, will abide by all relevant Conflict of Interest laws, including insuring that those with the conflict will excuse themselves from discussions and from voting on the contract.

Delegation of Contractual Authority:

This section establishes guidelines for the delegation of authority to school Principals and Senior Leadership to enter into agreements on behalf of the organization, with the goal of improving

operational efficiency while maintaining compliance with legal, financial, and regulatory requirements.
To streamline decision-making and improve responsiveness at the school site level, Principals are delegated authority to sign and execute contracts and agreements up to a monetary limit of **$20,000** per agreement, and Senior Leadership up to a monetary limit of $30,000 per agreement, subject to the terms and conditions outlined below.

Scope of Authority
Under this policy, Principals and Senior Leadership are authorized to:

- Enter into agreements for goods, services, and activities directly related to school operations and programmatic needs
- Sign contracts or memoranda of understanding (MOUs) with vendors or service providers, up to a total value of **$20,000** per agreement for principals and $30,000 for Senior Leadership.

Limitations and Restrictions
The following limitations apply:

- No contract may be split or structured to circumvent the $20,000 cap.
- Agreements exceeding $20,000 for Principals and $30,000 for Senior Leadership must be submitted to the **Chief Executive Officer (CEO)** for review and approval.
- Principals and Senior Leadership may not enter into any agreement involving:
    - Real estate transactions
    - Employment or personnel matters
    - Legal settlements or liabilities
    - Agreements requiring board approval by policy or law

Pre-Approval and Review

- All agreements must be reviewed for fiscal impact and legal compliance by Finance or designee prior to signature.
- Standardized contract templates should be used whenever possible.
- The CEO retains the right to revoke or modify this delegation at any time.

Documentation and Recordkeeping
Each Principal and Senior Leader must maintain a file of all executed agreements signed under this delegation, including:

- A copy of the signed agreement
- Supporting documentation and rationale
- Proof of fiscal and legal review (if applicable)
- Date of execution and term of agreement

Oversight and Compliance

- The Finance Department shall periodically audit agreements to ensure compliance with this policy.
- Any violations may result in revocation of delegation authority and/or disciplinary action, as appropriate.

Emergency Expenditures Policy (Immediate Crisis Authority)

In rare, severe situations where delaying procurement or vendor engagement to wait for standard purchase requisitions or Purchase Orders (POs) would cause critical operational failure, property destruction, or direct danger to student/staff health and safety, authorized site and organizational leaders are empowered to take immediate action first outside the standard prior-approval workflow.

Emergency spending authority is strictly limited to unpredictable events requiring immediate response to:

1. Prevent imminent danger to life, health, or physical safety of students, staff, or campus visitors.
2. Halt active physical property damage or destruction (e.g., active flooding, sewage backup, structural hazards).
3. Resolve severe facility or utility failures preventing the school from safely opening or conducting mandatory instructional operations the following business day.

Qualifying vs. Non-Qualifying Circumstances

- Qualifying Emergency Examples: Active main water or gas line leaks, major electrical failure affecting fire/security systems, structural/roof damage during a storm, total HVAC failure in extreme weather, severe biohazards/sewage backups, or compromised main perimeter entry locks.
- Non-Qualifying Circumstances: Emergency authority strictly may not be used for routine maintenance, late vendor submissions, missed deadlines, ordering curriculum/technology supplies, or circumventing competitive procurement requirements. Poor planning or administrative delay does not constitute an emergency.

Tiered Emergency Authority Limits (Per Incident)

When an immediate emergency occurs, leaders are authorized to commit funds up to the following single-incident thresholds without prior PO generation:

Role / Position	Single-Incident Emergency Spending Cap
School Operations Managers (SOMs)	Up to $2,500
Assistant Principals (APs)	Up to $2,500

Principals	Up to $10,000
Senior Leadership Team (SLT / VPs)	Up to $25,000
Chief Executive Officer (CEO)	Exceeding $25,000 (up to standard board-delegated authority)

Post-Incident Workflow & Board Ratification

Because emergency commitments bypass the pre-approval PO process, strict post-incident controls are required to maintain compliance, protect against authorizer/LAUSD audit findings, and ensure full board transparency:

1. Immediate Execution & Dispatch: The authorized official dispatches the emergency vendor, secures the campus, and resolves the immediate threat.
2. Same Or Next Day Notification: The leader notifies the Finance Team and CEO/VP and submits itemized invoices/receipts through the standard accounting system no later than the next business day.

Credit Cards

Policy: Organization credit card accounts and lines of credit shall only be established with formal approval of the Governing Board. Upon board approval of a credit line or card account, the Chief Executive Officer or designee is authorized to assign individual cards to designated employees, assign user access levels, set spending limits, and establish operational guidelines for card usage and receipt submission.

Procedures:

- Purchase requisition and other documentation requirements apply to credit card purchases above $500.
- The Chief Executive Officer is responsible for deciding which employees may have an organization credit card and will set expectations for the use of the card and all related supporting records. Employees who are not able to consistently meet these expectations should not have an organization credit card and will relinquish access and use of card.
- 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. The Useof 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 Human Resources.

Credit Card – Tiered Access by Role and Seniority

Tier	Seniority Level	Eligible Roles	Credit Card Limit	Notes
Tier 1	Executive & School Leadership	CEO, Vice Presidents, Senior Directors, Principals	**$20,000**	Strategic leadership; large-scale operational needs.
Tier 2	Upper-Mid Management	Directors, Regional Operations Managers	**$15,000**	Campus- or department-level oversight; frequent purchasing or travel.
Tier 3	Program & Site Leads	Assistant Directors	**$5,000**	Lead school programs or initiatives requiring purchasing authority.
Tier 4	Admin & Operations Support	Executive Assistants, Office Managers	**$2,000–$3,000**	Admin and site-level logistics, supplies, and support needs.

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.

Approved by the Board of Directors, Revised August 11, 2026

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 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 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

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, 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, Fiscal Designee, or Site Principals of any unexpected or unauthorized expense.
    - The Office Manager will code invoices to the correct budget line.
- 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.
- If the vendor is a sole proprietor or a partnership (including LP, and LLP) providing a service, the Office Manager will obtain a W-9 from the vendor prior to submitting any requests for payments to ExED.
- ExED will review the invoice for sufficient supporting documentation, verify the coding, and process payment.

Cash Disbursements

Policy: Vendor payments will be issued upon receipt of appropriate documentation (e.g. vendor invoice, purchase order, packing slip, etc.).

Procedures: Two methods are used to issue vendor payments:

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.
- The ExED AM or VP will review the supporting documentation for completeness and the check for accuracy and will sign the check with the Chief Executive Officer's facsimile signature stamp, which is maintained in a secured location when not in use.
- ExED will distribute the check as follows:
    - Original – mailed or delivered to payee
    - Duplicate or voucher – saved electronically by an ExED accountant.
- Should a check need to be voided, "VOID" will be written in ink on the signature line of the check or added digitally to the check image, if image in the check was not yet printed.
- Hand checks may be signed by the Chief Executive Officer or designee and by the Chief Administrative Officer; as long as there is complete invoice documentation or employee pay calculation documentation.
- The Chief Executive Officer may sign hand-checks up to $10,000.
- Bank Checks will be considered stale dated in alignment with the timeline for Nvoicepay/Corpay, which is currently 180 days. The organization will provide ExED with direction regarding re-issuing payments for each stale dated item in timely manner and will complete any steps required to void the bank check, such as a Stop Payment order with the bank.

Nvoicepay/Corpay (outsourced payment provider)

- 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.

- 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: No Petty cash will be kept on site.

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 within 30 days of incurring the expense to the Chief Executive Officer, 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 via either a signature, email, or through Spendbridge.
- The Office Manager will submit the approved expense report and copies of the supporting documentation to ExED.
- ExED will issue a reimbursement check during the next regular check run following receipt of appropriate and complete documentation.

- Employees and volunteers 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, 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.

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 or group ride services may be more economical. Employees should choose between long-term parking or a taxi/ride service 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, Fiscal Designee, or Site Principals for approval and then on to ExED for processing.
- **Travel Exceptions:** Notwithstanding the provisions above, the Chief Executive Officer (CEO) may approve exceptions to this policy on a case-by-case basis when the expenditure supports organizational priorities or advances the mission of the school. Such exceptions may include, but are not limited to, approval of lodging, meals, or travel expenses for employees who are presenting, facilitating, or representing the organization at conferences, convenings, or professional events, even when such events are local or located within 50 miles of the employee's residence or school site. All approved exceptions must be documented in writing and retained with the applicable expense report.

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.

Capital Equipment

Policy: The organization capitalizes any item, purchased or donated, with a value of $5,000 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 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.
- The organization is responsible for maintaining compliant inventory lists of all items required under state or federal program guidelines, including items which fall below the capitalization threshold listed above.

Leases

Policy: All contracts that meet the following criteria shall be reported as a lease in accordance with ASC 842:

1. The contract conveys the right to control the use of an identified asset (land, buildings, equipment) for a period of time greater than 12 months in exchange for payment.
2. The net present value (NPV) of the leased asset over the term of the lease, including any options to renew, exceeds the organization's capitalization threshold ($5,000)

Leases are classified as either finance or operating. The lease classification determines the accounting requirements. If the organization is not sure whether a contract contains a lease, it will seek guidance from legal counsel and/or their audit firm to make the determination.

Procedures:

- The Chief Executive Officer or fiscal designee will notify ExED of leases that meet the requirements listed above as they arise, but no later than the quarter end, by completing the ExED Lease Data Collection Form. The form assists in determining if a lease is a finance or operating lease.
- ExED will recognize and initially measure all leases as of the lease commencement date by recording a right-of-use asset and a lease liability on the balance sheet.
- To determine the (NPV) of the lease asset, the organization will:
    - use the rate implicit in the lease when readily determinable.
    - In cases where the implicit rate is not readily determinable, employ a risk-free discount rate corresponding to the lease term, referencing SLGS Daily Rate Table for the risk-free determination.
- ExED will record all subsequent entries as required by the type of lease (operating or finance) on a monthly or annual basis.

Loans & Lines of Credit

Policy: The Governing Board will approve all loans or Lines of Credit 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 or Line of Credit agreement 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.
- Any draw of funds from a Line of Credit shall require written approval from the Executive Director and the Board Treasurer.

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:
- 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 as part of each financial report presented to the Board..
- 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 the use of the Operating Reserves.

Coversheet

Roof Repairs Proposal Approval

Section: V. Roof Repairs Vendor Approval
Item: A. Roof Repairs Proposal Approval
Purpose: Vote
Submitted by:
Related Material: CNCA Roof Repair Awards - Board 2026-10-06.pdf
El Nino Preparedness - Roof Recommendations for Board.pdf
653 Burlington - Syntech GE.pdf
697 Burlington - Syntech GE.pdf
661 Burlington - Sol Roofing.pdf
Kayne Siarte - Sol Roofing.pdf
Dalzell Lance - Syntech GE.pdf

Roof Repair Awards

Getting our roofs ready for the El Niño winter

Board of Directors | October 6, 2026

Brent Lowry, VP of Finance and Business Services
Recommended by Jesus Rivas, Facilities Consultant

Please Approve Roof Repairs from ‘Rainy Day’ Funds

Five CNCA sites, approved by vendor, all work complete by November 15

$278,443

Combined authorization, not to exceed

- Funded from reserves
- Capitalized over 10 years
- Complete by November 15, 2026

Sol Roofing & Consulting (with SIECO Electric) — **$100,072**

2 sites: $89,350 + $10,722 contingency

Syntech Roofing and Waterproofing — **$178,371**

3 sites: $159,260 + $19,111 contingency

Total awards before contingency — **$248,610**

5 CNCA sites

Recommended awards by vendor

Each vendor is approved as one not-to-exceed amount

Vendor / site	Work	Basis	Amount
Sol Roofing & Consulting (with SIECO Electric)			
661 S Burlington	Full recoat, ~4,000 SF	Low bid	**$69,850**
Kayne Siart	Maintenance repairs	Low bid	**$19,500**
Subtotal $89,350 + 12% contingency $10,722		Not to exceed	**$100,072**
Syntech Roofing and Waterproofing (GE materials)			
Dalzell Lance HS	Maintenance, silicone roof	$2,360 over low bid; broader scope	**$61,135**
697 S Burlington	Full recoat, ~6,400 SF	Low bid	**$62,689**
653 S Burlington	Spot repairs, 2 roofs	$1,278 over low bid; balances crews	**$35,436**
Subtotal $159,260 + 12% contingency $19,111		Not to exceed	**$178,371**

Total awards $248,610; combined authorization $278,443. "Low bid" is the lowest full-scope price; Reycrest bid maintenance only.

Why these vendors

Low bid at three of five sites, with two deliberate exceptions

1 Two balanced crews

Splitting the work evenly lets both vendors run in parallel and finish before the rains.

2 Prequalified

Both carry license, insurance and workers' comp, have worked for CNCA before, and meet CNCA fiscal requirements.

3 Low bid at 3 of 5

The two exceptions below cost $3,638 combined over the low bids.

4 Dalzell: +$2,360

Silicone roof with bubbling and new problem areas found 9/25. Syntech's scope is far broader and its GE system matches the roof.

5 653 Burlington: +$1,278

Moving 653 to Syntech balances the workload between the two crews for a small price difference.

6 Open schools, warranties

Work proceeds while buildings are occupied. All awards are warrantied; 661 and 697 recoats up to 12 years.

Bids received

Recommended award highlighted at each site

Site	Reycrest (maint. only)	Sol / SIECO	Syntech GE	Syntech Tremco
Dalzell	$9,598	$58,775	**$61,135**	$67,645
661 Burlington	$12,877	**$69,850**	$142,682	$83,524
697 Burlington	$8,748	$101,575	**$62,689**	$120,461
653 Burlington	$8,835	$34,158	**$35,436**	$41,988
Kayne Siart	$8,794	**$19,500**	$21,821	$25,553

Reycrest priced minimum maintenance (cleaning and sealing) and is shown for reference.

For information: Castellanos and Cisneros

Maintenance only, CEO signature authority. No board action needed.

Castellanos

$19,428

Reycrest Roofing

Full restoration bids: $159,594 to $342,097

Cisneros

$10,778

Reycrest Roofing

Full restoration bids: $48,993 to $51,798

$30,206 combined

- Both campuses are in LAUSD-owned buildings and up for charter renewal. Renewal is not certain.
- A full restoration is not a prudent use of funds until renewal is settled.
- This work clears drains and reseals seams, flashing and penetrations to get the roofs through the winter. It will not extend their useful life.
- Castellanos has soft spots and wet insulation. If renewed, a full restoration will come back to the board.

Path to November 15

About six weeks from approval to completion



Oct 6

Board approval

Week of Oct 6

Contracts signed, work starts

October

Both crews in parallel

Nov 15

All work complete

40 days

From board approval to completion

2 crews

Working in parallel across five sites

5 CNCA sites

Dalzell, 653, 661, 697 Burlington, Kayne Siart

Recommended Approval

1

Sol Roofing & Consulting (with SIECO Electric Inc.)

Approve $89,350 in roof repair contracts plus a 12% contingency of $10,722, funded from reserves

Not to exceed

$100,072

2

Syntech Roofing and Waterproofing

Approve $159,260 in roof repair contracts plus a 12% contingency of $19,111, funded from reserves

Not to exceed

$178,371

For both: authorize the CEO or designee to execute the contracts and approve change orders within that vendor's contingency. Combined authorization: $278,443.

Appendix: Scope of work

Syntech Roofing and Waterproofing (1 of 2)

Dalzell Lance HS, 3500 W Temple

Syntech (GE materials) | $61,135

- Clean drains and valleys; pressure wash ~15,400 SF across two roofs
- Reseal 163 coping seams and 790 coping screw heads
- Remove failed sealant and reseal 1,116 LF of roof-to-wall flashing
- A/C duct seam repairs (4 crew-days allocated)
- Repair 168 pad corners, pipe penetrations and seams (18 crew-days)
- Remove bubbles in silicone membrane; patch with GE silicone and fabric

697 S Burlington Ave

Syntech (GE materials) | $62,689

- Scaffold access; clean drains; pressure wash ~6,355 SF
- Seal ~40 roof penetrations with reinforced sealer
- Primer, fabric-reinforced base coat and finish coat over roof and walls
- Seal ~40 coping cap seams and screw heads
- Reseal mechanical unit bases at metal equipment pads

Appendix: Scope of work

Syntech Roofing and Waterproofing (2 of 2)

653 S Burlington Ave (upper and lower)

Syntech (GE materials) | $35,436

- Lower: seal 102 penetrations and pad corners with reinforced sealer
- Lower: reseal 30 coping seams; replace sealant at 294 LF of wall transitions
- Lower: clean drain basins and remove debris from past A/C work
- Upper gravel roof: sweep, pressure wash and patch ~100 spot areas
- Upper: resurface 175 LF of roof edge curb, tied into existing roof
- Upper: seal 24 split A/C plenum seams; reseal 28 coping seams
- Access through the 661 building roof hatch

Appendix: Scope of work

Sol Roofing & Consulting

661 S Burlington Ave

Sol Roofing | $69,850

- Clean drains and scuppers; replace baskets; verify drainage
- Pressure wash ~4,000 SF and let dry before coating
- Repair pitch pockets with reinforced Tremco seam sealer
- Tremco SP primer (~300 SF/gal)
- Tremlastic S (~20 SF/gal), fully reinforced with RapidSet fabric
- Tremco ICE finish top coat (~25 SF/gal)
- Reseal flashing; seal ~30 coping seams and fasteners

Kayne Siart

Sol Roofing | $19,500

- Inspect drains and scuppers; clean basins and remove debris
- Replace drain baskets as needed; verify drainage on completion
- Repair and reseal HVAC curbs, pipes, vents and penetrations
- Inspect and repair valleys and drainage areas to stay watertight
- Final walkthrough; remove debris and leave roofs broom-clean

Roof Repair Awards: Board Recommendation

Staff recommends the board approve roof repair contracts with two vendors, Sol Roofing & Consulting (in association with SIECO Electric Inc.) and Syntech Roofing and Waterproofing, at five CNCA sites totaling **$250,360** plus a 10% contingency, funded from reserves, with all work complete by November 15, ahead of the El Niño winter.

Recommended motions

Approval is requested by vendor. Each amount includes a 10% contingency for change orders, and both are funded from reserves.

1. **Sol Roofing & Consulting**, in association with SIECO Electric Inc.: approve roof repair contracts totaling $91,100, plus a 10% contingency of $9,110, for a total not to exceed **$100,210**.
2. **Syntech Roofing and Waterproofing**: approve roof repair contracts totaling $159,260, plus a 10% contingency of $15,926, for a total not to exceed **$175,186**.

For both, authorize the CEO or designee to execute the contracts and approve change orders within that vendor's contingency. Combined authorization: $275,396.

Recommended awards

Awards are grouped by vendor, matching the motions above.

Vendor	Site	Work	Amount ($)	Basis
Sol Roofing & Consulting	661 S Burlington	Full recoat, ~4,000 SF	69,850	Low bid
Sol Roofing & Consulting	Kayne Siart	Maintenance repairs	21,250	Low bid
	Sol subtotal		**91,100**	
	Contingency (10%)		9,110	
	Sol not to exceed		**100,210**	
Syntech	Dalzell Lance HS (3500 W Temple)	Maintenance repairs, silicone roof (GE materials)	61,135	$2,360 above low bid; broader scope on a technical roof
Syntech	697 S Burlington	Full recoat, ~6,400 SF (GE materials)	62,689	Low bid

Vendor	Site	Work	Amount ($)	Basis
Syntech	653 S Burlington	Spot repairs, upper and lower roofs (GE materials)	35,436	$1,278 above low bid; balances the two crews
	Syntech subtotal		**159,260**	
	Contingency (10%)		15,926	
	Syntech not to exceed		**175,186**	
	Total awards		**250,360**	
	Total authorization		**275,396**	

"Low bid" means the lowest price for the full scope. Reycrest Roofing bid minimum maintenance only (cleaning and sealing, $8,748–$12,877 per site), so its prices are not comparable. Castellanos and Cisneros are covered below under CEO signature authority.

Why these contractors

- **Two balanced crews so the work finishes in time.** Splitting the awards lets both vendors work at the same time and finish before the rains.
- **Both are prequalified.** Both carry license, insurance and workers' comp, have done prior work for CNCA, and can work within CNCA's fiscal requirements.
- **Low bid at three of five sites.** The two exceptions cost $3,638 combined.
- **Dalzell ($2,360 above low bid).** Its existing roof is a silicone membrane with bubbling and several problem areas found on the 9/25 re-inspection. Syntech's scope covers 163 coping seams, 1,116 linear feet of flashing sealant and 18 crew-days of pad and penetration repairs. Sol's lower bid covers cleaning and penetration sealing only. Syntech's GE silicone materials also match the existing roof.
- **653 Burlington ($1,278 above low bid).** Moving it to Syntech balances the workload between the two crews for a small difference in price.
- **Schools stay open.** The Tremco and GE systems can be applied while buildings are occupied. Some noise is expected, but it should not disrupt school operations.
- **Written warranties.** Every award carries a written warranty. The full recoats (661 and 697 Burlington) carry a manufacturer warranty of up to 12 years.

Bids received

The recommended award at each site is in bold. Amounts are in dollars.

Site	Reycrest (maintenance only)	Sol / SIECO	Syntech (GE)	Syntech (Tremco)
Dalzell	9,598	58,775	**61,135**	67,645
661 Burlington	12,877	**69,850**	142,682	83,524
697 Burlington	8,748	101,575	**62,689**	120,461
653 Burlington	8,835	34,158	**35,436**	41,988
Kayne Siart	8,794	**21,250**	21,821	25,553

For information: Castellanos and Cisneros

Staff will award maintenance repairs at Castellanos ($19,428) and Cisneros ($10,778) to Reycrest Roofing, $30,206 in total, under the CEO's signature authority, because the combined amount is under $100,000. No board action is needed.

Both campuses are in LAUSD-owned buildings and up for charter renewal. Full restorations were bid at $159,594–$342,097 for Castellanos and $48,993–$51,798 for Cisneros. Staff does not consider that a prudent use of funds for now. The Reycrest work cleans drains, reseals seams, flashing and penetrations, and is meant to get these roofs through the coming winter. It will not extend their useful life. Castellanos has soft spots and wet insulation, so a full restoration will likely come back to the board if the charters are renewed.

Schedule and funding

- **Board action:** October 6, 2026.
- **Completion:** All work finished by November 15, 2026, with both vendors working in parallel.
- **Work hours:** Syntech works weekdays, 6:00 a.m.–2:30 p.m. Sol/SIECO includes weekend work.
- **Funding:** Reserves, capitalized and depreciated over 10 years (about $25,000 a year on $250,360 of awards).
- **Contracting party:** CNCA signs and pays at every site.

Appendix A: Scope of work for awarded sites

Scopes are summarized from each contractor's proposal. Contract documents will incorporate the full proposals.

Dalzell Lance High School, 3500 W Temple St | Syntech (GE materials), $61,135

Same scope as Syntech's proposal dated 8/26/2026, priced with GE materials in place of Tremco.

- Clean roof drains and valleys; pressure wash about 15,400 SF across the two roofs.
- Reseal 163 open parapet coping seams and 790 coping screw heads with silicone.
- Remove failed sealant and reseal 1,116 linear feet of roof-to-wall flashing.
- Repair A/C duct seams (4 crew-days allocated) with reinforced seam sealer.

- Repair 168 mechanical pad corners, pipe penetrations and horizontal seams (18 crew-days allocated).
- Remove bubbles in the existing silicone membrane and patch with GE silicone membrane and reinforcing fabric.

661 S Burlington Ave | Sol Roofing, $69,850

- Inspect and clean roof drains and scuppers; replace drain baskets as needed and verify drainage.
- Pressure wash about 4,000 SF of roof and let it dry before coating.
- Repair roof and wall pitch pockets with reinforced Tremco seam sealer.
- Apply Tremco SP primer (about 300 SF per gallon).
- Apply Tremco Tremlastic S (about 20 SF per gallon), fully reinforced with RapidSet fabric.
- Apply Tremco ICE finish top coat (about 25 SF per gallon).
- Secure and reseal flashing and transitions; seal about 30 coping cap seams and fasteners with silicone.

697 S Burlington Ave | Syntech (GE materials), $62,689

- Access by scaffold tower; clean drain basins and pressure wash the full roof, about 6,355 SF.
- Seal about 40 roof penetrations with reinforced seam sealer.
- Prime, then apply a fabric-reinforced base coat and a finish top coat over roof and walls.
- Seal about 40 coping cap seams and screw heads with silicone.
- Reseal mechanical unit bases where they meet the metal equipment pads.

653 S Burlington Ave (upper and lower roofs) | Syntech (GE materials), $35,436

- Lower roof: seal 102 roof penetrations and mechanical pad corners with reinforced seam sealer.
- Lower roof: reseal 30 coping cap seams and screw heads; replace failed sealant at 294 linear feet of brick/concrete wall transitions.
- Lower roof: clean drain basins and remove old screws and debris from past A/C work.
- Upper gravel roof: sweep and pressure wash about 100 spot-repair areas and apply adhesive roofing material.
- Upper gravel roof: prepare and resurface 175 linear feet of roof edge curb, tied one foot into the existing roof.
- Upper gravel roof: seal 24 split A/C compressor-to-plenum seams with reinforced sealer; reseal 28 coping cap seams and screw heads.
- Access is through the 661 building's roof hatch.

Kayne Siart | Sol Roofing, $21,250

- Inspect roof drains and scuppers; clean drain basins and remove accumulated dirt and debris.
- Replace drain baskets as needed and verify proper drainage on completion.
- Repair and reseal HVAC curbs, pipes, vents and other roof penetrations, reinforcing or wrapping where required.
- Inspect and repair valleys and drainage areas to keep the roofs watertight.
- Final walkthrough; remove roofing debris and leave work areas broom-clean.

Terms common to the SIECO / Sol proposals

- **Warranty:** 12-year manufacturer warranty (per manufacturer terms) and 5-year workmanship warranty.
- **Payment requested:** 30% down payment.
- **Excluded:** permits, prevailing wage, union labor, concealed deterioration, structural or deck work, wet insulation, hazardous materials, engineering, and plenum or duct repair. Unforeseen conditions require a written change order.

Syntech Roofing and Waterproofing
4775 Oakwood Pl
Riverside, CA 92506 US
rockyp@syntechbuilding.com

Estimate

ADDRESS
Brent Lowry VP Finance & Facilities Camino & Pueblo Nuevo Charter Academy 3435 West Temple St. Los Angeles, CA 90026

ESTIMATE #	DATE	EXPIRATION DATE
653 Upper &Lower	09/21/2026	12/31/2026

ACTIVITY	DESCRIPTION	AMOUNT
GENERAL CONDITIONS AND SAFETY	653 (UPPER & LOWER) GE 3525 ENDURIS SPOT ROOF MAINTENANCE REPAIRS: *After inspecting the roofs we propose the following maintenance repairs. MOBILIZATION: The mobilization phase of the project encompasses the required time for both proper mobilization and demobilization. It also includes the duration needed for effective project supervision and the provision of necessary equipment and materials to support mobilization and supervision. To ensure safety and maintain a controlled work environment, safety delineators will be installed to protect the work area and prevent pedestrian access. All work will be performed during regular working hours. The specific lay down and storage area will be determined at the project's commencement. _____	0.00
LOCALIZED SPOT ROOF REPAIRS	653 (LOWER) GE 3525 ENDURIS SPOT ROOF MAINTENANCE REPAIRS: 1. We have allocated (102ea.) roof penetration and mechanical pad corners. The locations will be prepared followed by installing GE 3525 ENDURACE silicone membrane, embedded with GE RF100 reinforcing fabric. 2. Along the parapet wall will install new GE2000 silicone sealant at the (30ea.) coping cap joint seams and screw heads. 3. The (294'lf) of horizontal brick and concrete to vertical wall transitions will have the deteriorated sealants removed and install new silicone sealant. 4. The existing drain basins currently have debris within them, we will clean the areas along with the old screws laying on the roof system from past A/C maintenance repairs. We will clean up these issues. _____	14,995.00
LOCALIZED SPOT ROOF	653 (UPPER) GE 3525 ENDURIS SPOT ROOF MAINTENANCE REPAIRS:	20,441.00

ACTIVITY	DESCRIPTION	AMOUNT
REPAIRS	1. We have allocated (100ea.) roof penetration and mechanical pad corners. We will remove the loose gravel and pressure wash the locations, followed by installing GE 3525 ENDURACE silicone membrane, embedded with GE RF100 reinforcing fabric. 2. The (175'lf) of roof edge curb will be prepared and install GE 3525 ENDURACE silicone membrane, embedded with GE RF100 reinforcing fabric. The new roofing material will extend one foot and tie into the existing roofing system. 3. The existing A/C compressor to ducting plenum seams are split and open. We will install Tremco Acrylic Seam Sealer, reinforced with PermaFab fabric to the allocated (24ea.) locations. 4. Along the parapet wall will install new GE2000 silicone sealant at the (28ea.) coping cap joint seams and screw heads. _____	
PROJECT SPECIFIC QUALIFICATIONS	QUALIFICATIONS: 1.We require access through the 661 buildings roof hatch to gain access to the 653 neighboring roofs. 2. Ownership to provide electrical, restrooms, daily parking and access to water. 3. Color bleed through from the original roofing system may occur. _____	0.00
TERMS OF CONTRACT	The following General Conditions of Contract shall be an integral part of the waterproofing proposal presented by Syntech Roofing and Waterproofing to the “Customer”. for the project located in California. These conditions outline the rights and responsibilities of both parties and provide a comprehensive framework for the smooth execution of the work. 1. PAYMENT TERMS The Contract Price shall be paid on a monthly basis upon receipt of an invoice for the work completed during that specific month. Should any invoice remain unpaid beyond the 20th day following receipt by Customer, Contractor reserves the right to charge interest at a rate of ten percent (10%) per annum from the due date until the payment is made. 2. CHANGES IN THE WORK Recognizing that the nature of the specified work in this Agreement may require modifications as the project progresses, any changes shall be undertaken by the Contractor in consultation with the Customer. Both parties must reach a written agreement that covers the alterations in the scope of work, including adjustments to the Contract Price and the time required for completion. 3. DELAYS AND CLAIMS A. Contractor's Liability Limited to Controllable Acts Contractor shall not be held liable for any direct, incidental, or consequential damages arising from delays or failures in performance, except in cases where such delays or failures are caused by the Contractor or are within the direct control of the Contractor. This includes delays caused by strikes, fires, accidents, acts of God, or delays resulting from the actions of Contractor's suppliers and carriers. B. Timely Notice of Claims To preserve their rights, any claims by the Customer against the Contractor must be submitted in writing with detailed information within twenty days of their occurrence. Failure to provide timely notice shall release the Contractor from any responsibility or liability associated with such claims. 4. SECURITY FOR PAYMENT The Customer acknowledges that if payment is not received, the Contractor may exercise its right to assert a lien against the property. The Contractor shall issue waivers	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	of its lien rights only upon receipt of full payment. 5. TAXES All applicable taxes imposed on the work or materials included in this contract, as required by law, are incorporated into the Contractor's price. These taxes may be separately itemized on invoices. 6. INSURANCE AND INDEMNIFICATION A. Insurance Obligations of the Customer The Customer shall obtain and maintain property insurance on its property and liability insurance to cover the acts or omissions of its agents and employees at the project site. B. Insurance Coverage of the Contractor The Contractor maintains insurance coverage per CSLB guidelines. Prior to commencing work at the site, the Contractor shall provide the Customer with a certificate indicating the coverage limits and carriers. C. Indemnification The Contractor agrees to indemnify the Customer against any loss, damage, or expense incurred by the Customer due to claims asserted by third parties arising from the Contractor's work at the site, to the extent caused by the negligent acts or omissions of the Contractor. Likewise, the Customer agrees to indemnify the Contractor for any loss, damage, or expense suffered by the Contractor due to claims asserted by third parties arising from the Customer's activities at the site, to the extent caused by the negligent acts or omissions of the Customer.	
TERMS OF CONTRACT (CONT...)	7. LIMITED WARRANTY AND EXCLUSIVE REMEDIES A. Warranty on Workmanship For a period of one year from the substantial completion date of the Contractor's Work covered under this contract, the Contractor warrants that any improper or defective workmanship performed by the Contractor shall be promptly repaired or replaced. This warranty is contingent upon the Contractor having received full payment for all work performed and having received written notice from the Customer regarding any such defective workmanship within 20 days of the Customer's awareness of the issue. B. Warranty on Materials The Contractor warrants the use of new materials, unless otherwise specified in this Contract, and shall provide the Customer with the standard warranties issued by the manufacturers of the materials, if available. The Contractor shall have no obligation under any manufacturer's warranty, and any changes to the terms of such standard warranties shall not be required. C. Disclaimer of Other Warranties The warranties provided in paragraphs A and B above are the sole and exclusive warranties provided to the Customer, and they supersede any other express or implied warranties, including any implied warranty of merchantability or fitness for a particular purpose. D. Mold Exclusion The Contractor explicitly excludes any warranty against the growth, infestation, or spread of mold, mildew, or any other fungal, bacterial, or biological substances, regardless of the cause. 8. OBLIGATIONS OF CUSTOMER AT SITE OF WORK A. Site Conditions The Customer shall provide the Contractor with sufficient and appropriate space for handling and storing materials and equipment, adequate power and water supply for the performance of the Work, and the removal of any obstructions that hinder the efficient execution of the Work.	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	B. Unforeseen Conditions In the event that the Contractor encounters unforeseen conditions or structural features that were not reasonably detectable during the inspections permitted by the Customer, the Contractor shall promptly notify the Customer. The parties shall then collaborate to reach a mutually agreeable adjustment to the Work, Contract Price, and completion time before resuming the work. C. Asbestos, Lead, Mold, and PCB The Contractor explicitly states that the abatement of any hazardous materials, including but not limited to asbestos, lead, mold, or polychlorinated biphenyl ("PCB"), is not within the scope of this Contract. The Customer warrants that the Work will not expose the Contractor's workers or any other individuals to contact with or exposure to such substances. If the Contractor encounters any materials reasonably believed to be asbestos, lead, mold, or PCB, work in the affected area shall immediately cease, and the condition shall be reported to the Customer. Resumption of work in the affected area shall only occur with written agreement between the Customer and the Contractor, either when the hazardous substance is absent or when it has been rendered harmless. The costs associated with testing, removal, or rendering hazardous substances harmless shall be the sole responsibility of the Customer. 9. DEFAULT BY CUSTOMER In the event of Customer default, including failure to make timely payments, preventing the Contractor from completing the work in a timely and uninterrupted manner, or non-compliance with any term, condition, or provision of this Contract, the Contractor reserves the right to exercise any available remedy under this Contract or as provided by law. 10. REMEDIES OF CONTRACTOR Upon Customer default, after providing reasonable notice and an opportunity to rectify the situation within a period not exceeding seven (7) days, the Contractor may suspend all work at the site, demand payment of the contract price minus the cost of any outstanding labor and materials, remove its equipment and any unused materials from the premises, or terminate the Contract.	
TERMS OF CONTRACT (CONT....)	11. DISPUTE RESOLUTION. The parties shall make sincere efforts to resolve any disputes that may arise between them. If necessary, they shall involve higher-ranking officials from their respective organizations before resorting to legal action. Prior to initiating any legal proceedings, both parties agree to engage in a mediation process facilitated by a mutually acceptable mediator or, if needed, a mediator appointed by the court. This mediation session shall have a minimum duration of five hours. Each party shall bear their own expenses related to the dispute resolution. Should a legal action be initiated to enforce the terms of this Contract, the prevailing party shall be entitled to seek reasonable attorney's fees from the opposing party. 12. WORKING HOURS. The Contractor is obligated to perform the Work strictly within their regular working hours. They shall not be held responsible for working beyond these standard hours, unless explicitly agreed upon. However, in the event that the Customer requires work to be conducted outside of the regular working hours, the Customer shall compensate the Contractor separately for such additional time, in addition to the agreed-upon contract price, at the applicable premium rates of pay. 13. ENTIRE AGREEMENT. This Contract constitutes the complete and exclusive agreement between the parties involved. No representations, statements, correspondence, or discussions between the Contractor and the Customer or the Customer's Representative shall be considered binding unless specifically referenced in this Contract.	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	14. MODIFICATION. Any waiver, alteration, or modification of the terms and conditions of this Contract shall only be effective if it is set forth in writing and duly signed by authorized representatives from both parties. No changes shall be deemed valid unless documented in a written agreement endorsed by the respective parties.	
ACCEPTANCE	Upon affixing their signature to this proposal, the Purchaser acknowledges and agrees to the enforceability of all terms and conditions contained herein. This encompasses both the General Conditions and the Special Conditions provided on this page, as well as any Continuation Pages accompanying this proposal. It is important to note that this Proposal will expire automatically unless the aforementioned purchaser submits a duly signed copy of this Proposal to Syntech on or before the 30th day from the date stated here. Please be aware that any modifications made by the Purchaser to this Proposal or the General Conditions will not be incorporated into the contract unless explicitly agreed upon in writing by Syntech. Any such modifications will render this Proposal null and void. PLEASE SIGN BELOW AS ACCEPTANCE OF THIS ENTIRE AGREEMENT: CUSTOMER SIGNATURE: _____ CONTRACTOR SIGNATURE _____	0.00

Thank you for your business! We accept the following payment types:

TOTAL **$35,436.00**

1. ACH payments (Click the "Pay Now")
2. Paper Checks

Please Mail Checks to:
Syntech Roofing and Waterproofing
4775 Oakwood Pl, Riverside, CA 92506

Contact us with any questions!
Upon affixing their signature to this proposal, the Purchaser acknowledges and agrees to the enforceability of all terms and conditions contained herein. This encompasses both the General Conditions and the Special Conditions provided on this page, as well as any Continuation Pages accompanying this proposal. It is important to note that this Proposal will expire automatically unless the aforementioned purchaser submits a duly signed copy of this Proposal to Syntech on or before the 30th day from the date stated here. Please be aware that any modifications made by the Purchaser to this Proposal or the General Conditions will not be incorporated into the contract unless explicitly agreed upon in writing by Syntech. Any such modifications will render this Proposal null and void.

PLEASE SIGN BELOW AS ACCEPTANCE OF THIS ENTIRE AGREEMENT:

CUSTOMER SIGNATURE:

_____

CONTRACTOR SIGNATURE

_____

Accepted By

Accepted Date

Syntech Roofing and Waterproofing
4775 Oakwood Pl
Riverside, CA 92506 US
rockyp@syntechbuilding.com

Estimate

ADDRESS
Brent Lowry VP Finance & Facilities Camino & Pueblo Nuevo Charter Academy 3435 West Temple St. Los Angeles, CA 90026

ESTIMATE #	DATE	EXPIRATION DATE
697 GE -Full Coat	09/23/2026	12/31/2026

ACTIVITY	DESCRIPTION	AMOUNT
GENERAL CONDITIONS AND SAFETY	697 GE 3525 ENDURACE FULL ROOF RECOAT (6355SF): *After inspecting the roof, and examining the existing failures, we propose the following repairs. MOBILIZATION: The mobilization phase of the project encompasses the required time for both proper mobilization and demobilization. It also includes the duration needed for effective project supervision and the provision of necessary equipment and materials to support mobilization and supervision. To ensure safety and maintain a controlled work environment, safety delineators will be installed to protect the work area and prevent pedestrian access. All work will be performed during regular working hours. The specific lay down and storage area will be determined at the project's commencement. _____	62,689.00
12-YEAR WARRANTY TREMCO ROOF	697 GE 3525 ENDURACE FULL ROOF RECOAT (6355SF): 1. We will access the roof using a scaffolding tower located in the school parking lot. 2. The existing roof drain basins will be cleaned and the entire (6355sf.) of roof will be pressure washed. 2. The (40ea.) roof penetrations will be installed with GE3525 ENDURACE silicone membrane, reinforced with 6" GE RF100 fabric. 3. The (2300'lf) of existing cap sheet seams will be detail installed with GE3525 ENDURACE silicone membrane, reinforced with 4" GE RF100 fabric. 4. Once the details are completed, we will install one coat of GE3525 silicone coating at a rate of 2.5glns. per 100sf to the entire roof and walls. 6. We have included installing GE2000 silicone on the (40ea.) coping cap seams and screw heads. 7. Included we will install new GE2000 silicone sealant to the identified various	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	mechanical unit bases that have deteriorated sealant. _____	
PROJECT SPECIFIC QUALIFICATIONS	QUALIFICATIONS: 1. We require installing a scaffold tower in the school courtyard. 2. Owner to provide water, electrical, restroom use and daily crew parking. 3. Working hours are Monday-Friday 6am-2:30pm. Weekend or off hour working shifts are not included. 4. The scaffold rental is based on a one month (30-day) rate. Any extensions or delays that extend the scaffold rental, the added cost to be charged to ownership. 5. The proposal cost is based on a non-prevailing wage price. 6. The new roof coating system may be slippery when completed. Walk pads or non-slip coating systems are not included in this proposal. 7. Color bleed through from the original roof system may occur. _____	0.00
TERMS OF CONTRACT	The following General Conditions of Contract shall be an integral part of the waterproofing proposal presented by Syntech Roofing and Waterproofing to the “Customer”. for the project located in California. These conditions outline the rights and responsibilities of both parties and provide a comprehensive framework for the smooth execution of the work. 1. PAYMENT TERMS The Contract Price shall be paid on a monthly basis upon receipt of an invoice for the work completed during that specific month. Should any invoice remain unpaid beyond the 20th day following receipt by Customer, Contractor reserves the right to charge interest at a rate of ten percent (10%) per annum from the due date until the payment is made. 2. CHANGES IN THE WORK Recognizing that the nature of the specified work in this Agreement may require modifications as the project progresses, any changes shall be undertaken by the Contractor in consultation with the Customer. Both parties must reach a written agreement that covers the alterations in the scope of work, including adjustments to the Contract Price and the time required for completion. 3. DELAYS AND CLAIMS A. Contractor's Liability Limited to Controllable Acts Contractor shall not be held liable for any direct, incidental, or consequential damages arising from delays or failures in performance, except in cases where such delays or failures are caused by the Contractor or are within the direct control of the Contractor. This includes delays caused by strikes, fires, accidents, acts of God, or delays resulting from the actions of Contractor's suppliers and carriers. B. Timely Notice of Claims To preserve their rights, any claims by the Customer against the Contractor must be submitted in writing with detailed information within twenty days of their occurrence. Failure to provide timely notice shall release the Contractor from any responsibility or liability associated with such claims. 4. SECURITY FOR PAYMENT The Customer acknowledges that if payment is not received, the Contractor may exercise its right to assert a lien against the property. The Contractor shall issue waivers of its lien rights only upon receipt of full payment. 5. TAXES All applicable taxes imposed on the work or materials included in this contract, as	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	required by law, are incorporated into the Contractor's price. These taxes may be separately itemized on invoices. 6. INSURANCE AND INDEMNIFICATION A. Insurance Obligations of the Customer The Customer shall obtain and maintain property insurance on its property and liability insurance to cover the acts or omissions of its agents and employees at the project site. B. Insurance Coverage of the Contractor The Contractor maintains insurance coverage per CSLB guidelines. Prior to commencing work at the site, the Contractor shall provide the Customer with a certificate indicating the coverage limits and carriers. C. Indemnification The Contractor agrees to indemnify the Customer against any loss, damage, or expense incurred by the Customer due to claims asserted by third parties arising from the Contractor's work at the site, to the extent caused by the negligent acts or omissions of the Contractor. Likewise, the Customer agrees to indemnify the Contractor for any loss, damage, or expense suffered by the Contractor due to claims asserted by third parties arising from the Customer's activities at the site, to the extent caused by the negligent acts or omissions of the Customer.	
TERMS OF CONTRACT (CONT...)	7. LIMITED WARRANTY AND EXCLUSIVE REMEDIES A. Warranty on Workmanship For a period of one year from the substantial completion date of the Contractor's Work covered under this contract, the Contractor warrants that any improper or defective workmanship performed by the Contractor shall be promptly repaired or replaced. This warranty is contingent upon the Contractor having received full payment for all work performed and having received written notice from the Customer regarding any such defective workmanship within 20 days of the Customer's awareness of the issue. B. Warranty on Materials The Contractor warrants the use of new materials, unless otherwise specified in this Contract, and shall provide the Customer with the standard warranties issued by the manufacturers of the materials, if available. The Contractor shall have no obligation under any manufacturer's warranty, and any changes to the terms of such standard warranties shall not be required. C. Disclaimer of Other Warranties The warranties provided in paragraphs A and B above are the sole and exclusive warranties provided to the Customer, and they supersede any other express or implied warranties, including any implied warranty of merchantability or fitness for a particular purpose. D. Mold Exclusion The Contractor explicitly excludes any warranty against the growth, infestation, or spread of mold, mildew, or any other fungal, bacterial, or biological substances, regardless of the cause. 8. OBLIGATIONS OF CUSTOMER AT SITE OF WORK A. Site Conditions The Customer shall provide the Contractor with sufficient and appropriate space for handling and storing materials and equipment, adequate power and water supply for the performance of the Work, and the removal of any obstructions that hinder the efficient execution of the Work. B. Unforeseen Conditions In the event that the Contractor encounters unforeseen conditions or structural features that were not reasonably detectable during the inspections permitted by the Customer, the Contractor shall promptly notify the Customer. The parties shall then collaborate to	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	reach a mutually agreeable adjustment to the Work, Contract Price, and completion time before resuming the work. C. Asbestos, Lead, Mold, and PCB The Contractor explicitly states that the abatement of any hazardous materials, including but not limited to asbestos, lead, mold, or polychlorinated biphenyl ("PCB"), is not within the scope of this Contract. The Customer warrants that the Work will not expose the Contractor's workers or any other individuals to contact with or exposure to such substances. If the Contractor encounters any materials reasonably believed to be asbestos, lead, mold, or PCB, work in the affected area shall immediately cease, and the condition shall be reported to the Customer. Resumption of work in the affected area shall only occur with written agreement between the Customer and the Contractor, either when the hazardous substance is absent or when it has been rendered harmless. The costs associated with testing, removal, or rendering hazardous substances harmless shall be the sole responsibility of the Customer. 9. DEFAULT BY CUSTOMER In the event of Customer default, including failure to make timely payments, preventing the Contractor from completing the work in a timely and uninterrupted manner, or non-compliance with any term, condition, or provision of this Contract, the Contractor reserves the right to exercise any available remedy under this Contract or as provided by law. 10. REMEDIES OF CONTRACTOR Upon Customer default, after providing reasonable notice and an opportunity to rectify the situation within a period not exceeding seven (7) days, the Contractor may suspend all work at the site, demand payment of the contract price minus the cost of any outstanding labor and materials, remove its equipment and any unused materials from the premises, or terminate the Contract.	
TERMS OF CONTRACT (CONT....)	11. DISPUTE RESOLUTION. The parties shall make sincere efforts to resolve any disputes that may arise between them. If necessary, they shall involve higher-ranking officials from their respective organizations before resorting to legal action. Prior to initiating any legal proceedings, both parties agree to engage in a mediation process facilitated by a mutually acceptable mediator or, if needed, a mediator appointed by the court. This mediation session shall have a minimum duration of five hours. Each party shall bear their own expenses related to the dispute resolution. Should a legal action be initiated to enforce the terms of this Contract, the prevailing party shall be entitled to seek reasonable attorney's fees from the opposing party. 12. WORKING HOURS. The Contractor is obligated to perform the Work strictly within their regular working hours. They shall not be held responsible for working beyond these standard hours, unless explicitly agreed upon. However, in the event that the Customer requires work to be conducted outside of the regular working hours, the Customer shall compensate the Contractor separately for such additional time, in addition to the agreed-upon contract price, at the applicable premium rates of pay. 13. ENTIRE AGREEMENT. This Contract constitutes the complete and exclusive agreement between the parties involved. No representations, statements, correspondence, or discussions between the Contractor and the Customer or the Customer's Representative shall be considered binding unless specifically referenced in this Contract. 14. MODIFICATION. Any waiver, alteration, or modification of the terms and conditions of this Contract shall only be effective if it is set forth in writing and duly signed by authorized representatives from both parties. No changes shall be deemed valid unless documented in a written agreement endorsed by the respective parties.	0.00

ACTIVITY	DESCRIPTION	AMOUNT
ACCEPTANCE	Upon affixing their signature to this proposal, the Purchaser acknowledges and agrees to the enforceability of all terms and conditions contained herein. This encompasses both the General Conditions and the Special Conditions provided on this page, as well as any Continuation Pages accompanying this proposal. It is important to note that this Proposal will expire automatically unless the aforementioned purchaser submits a duly signed copy of this Proposal to Syntech on or before the 30th day from the date stated here. Please be aware that any modifications made by the Purchaser to this Proposal or the General Conditions will not be incorporated into the contract unless explicitly agreed upon in writing by Syntech. Any such modifications will render this Proposal null and void. PLEASE SIGN BELOW AS ACCEPTANCE OF THIS ENTIRE AGREEMENT: CUSTOMER SIGNATURE: _____ CONTRACTOR SIGNATURE _____	0.00

Thank you for your business! We accept the following payment types:

TOTAL **$62,689.00**

1. ACH payments (Click the "Pay Now")
2. Paper Checks

Please Mail Checks to:
Syntech Roofing and Waterproofing
4775 Oakwood Pl, Riverside, CA 92506

Contact us with any questions!
Upon affixing their signature to this proposal, the Purchaser acknowledges and agrees to the enforceability of all terms and conditions contained herein. This encompasses both the General Conditions and the Special Conditions provided on this page, as well as any Continuation Pages accompanying this proposal. It is important to note that this Proposal will expire automatically unless the aforementioned purchaser submits a duly signed copy of this Proposal to Syntech on or before the 30th day from the date stated here. Please be aware that any modifications made by the Purchaser to this Proposal or the General Conditions will not be incorporated into the contract unless explicitly agreed upon in writing by Syntech. Any such modifications will render this Proposal null and void.

PLEASE SIGN BELOW AS ACCEPTANCE OF THIS ENTIRE AGREEMENT:

CUSTOMER SIGNATURE:

_____

CONTRACTOR SIGNATURE

_____

Accepted By

Accepted Date

SIECO
ELECTRIC INC.

9834 Newville Ave Downey, Ca. 90240
Web: SiecoElectric.com
E-mail: Siecoelectric@yahoo.com
Electrical License Num. 988132
B License Num. B1092487
Sol Roofing & Consulting License Num. 1158206

9-23-26

Burlington Campus
661 S Burlington Ave.
Los Angeles, CA 90057

Attention: Jess Rivas
Subject: Roof Repairment
Reference: Burlington K-8

Thank you for the opportunity to bid your project. After reviewing and walking the sites, SIECO Electric Inc. and Sol Roofing & Consulting came up with a base price to do the following:
$ 69,850.00

PAYMENTS:

30% Down Payment

SCOPE OF WORK/INCLUSIONS

ROOF CLEANING & PREP

- Inspect roof drains and scuppers.
- Clean existing roof drain basins and remove accumulated dirt and debris.
- Replace drain baskets as needed, and verify proper drainage upon completion.
- Repair and reseal HVAC curbs, pipes, vents, vertical penetrations, and other roof penetrations. (Reinforce or wrap where required).
- Inspect and repair valleys and drainage areas as necessary to maintain a watertight condition.
- Pressure washing approximately 4,000 SF of roof area to remove dirt, loose material, and contaminants.
- Allow the roof to dry before starting repair and coating work.

PITCH POCKET & DETAIL REPAIRS

- Prep existing roof and wall pitch pockets as needed.
- Apply Tremco Acrylic Seam Sealer or approved equal with PermaFab reinforcing fabric at designated areas to provide a reinforced watertight repair.

ROOF PRIMER

- Apply Tremco SP Primer or approved equal over approximately 4,000 SF of prepared roof area.
- Apply at approximately 300 SF per gallon or per manufacturer requirements.

REINFORCED ROOF COATING

- After primer has cured, apply Tremco Tremlastic S or approved equal over the designated roof and wall areas.
- Apply at approximately 20 SF per gallon.
- Fully reinforce the coating with RapidSet fabric to create a continuous reinforced roof system.

ICE FINISH TOP COAT

- Once the reinforced roof coating has properly cured, apply Tremco ICE Finish as the final protective top coat.
- Apply at approximately 25 SF per gallon or per manufacturer requirements.

COPING CAP SEAMS & FASTENERS

Approx. 30 Locations

- Inspect roof flashing, caps, and transitions. Secure, repair, and reseal as required.
- Prep and seal approximately 30 coping cap seams.
- Seal associated screws and fastener heads with compatible silicone sealant to help prevent water intrusion.

FINAL CLEANUP

- Perform a final visual inspection of the completed work.
- Remove roofing debris generated by our work.
- Leave affected roof areas broom-clean.
- Perform all work in accordance with standard roofing practices and applicable manufacturer requirements.
- Protect occupied areas during construction and remove all roofing-related debris upon completion.
- Insurance

- Safety director
- Weekend work

CLARIFICATIONS, EXCLUSIONS & CONDITIONS

- Pricing is based on visible and reasonably accessible conditions at the time of estimating and is subject to added field verification.
- Concealed deterioration, structural/deck replacement, wet insulation, hazardous materials, asbestos/lead abatement, mold remediation, engineering, and work by other trades are excluded unless specifically included.
- Permits, testing, special inspections, bonds, prevailing wage, night work, and owner/GC-specific administrative requirements are excluded unless specifically identified.
- Additional work resulting from unforeseen conditions or owner-requested changes will be performed only upon written authorization and may require a change order.
- Weather delays and conditions outside the contractor's reasonable control may affect scheduling.
- Remove lifting existing AC or exhaust fan
- Plenum and ducts repair not included
- Permits
- Prevailing wage
- Union shop

WARRANTY	
Manufacturer Warranty	(12) years / Per manufacturer's published terms and approved system requirements.
Workmanship Warranty	(5) years from substantial completion, subject to written warranty terms.
Warranty Exclusions	Damage from abuse, alterations by others, structural movement, severe weather/events, ponding or drainage conditions outside contracted scope, and lack of required maintenance unless otherwise stated.

Thank you for the opportunity to provide this proposal. We appreciate your consideration of SIECO Electric Inc. and look forward to working with you on this project. Please do not hesitate to contact me if you have any questions or need additional information.

Respectfully,

Sal Islas
Principal
SIECO Electric Inc.

SIECO
ELECTRIC INC.

9834 Newville Ave Downey, Ca. 90240
Web: SiecoElectric.com
E-mail: Siecoelectric@yahoo.com
Electrical License Num. 988132
B License Num. B1092487
Sol Roofing & Consulting License Num. 1158206

9-28-26

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

Attention: Jess Rivas
Subject: Kayne Roofing Repairs
Reference: Kayne Siart K-8

Thank you for the opportunity to bid your project. After reviewing and walking the sites SIECO Electric Inc. and Sol Roofing & Consulting came up with a base price to do the follow:
$ 19,500.00

PAYMENTS:

30% Down Payment

SCOPE OF WORK/INCLUSIONS

- Inspect roof seams, ceiling flashing, ceiling caps, and roof curbs.
- Perform the necessary TPO roof maintenance in accordance with the roofing manufacturer's requirements.
- Protect occupied areas during construction.
- Conduct a final walkthrough of the completed work.
- Remove debris generated by our work and leave affected roof areas broom-clean.
- Insurance.
- Safety director.
- Weekend work.

CLARIFICATIONS, EXCLUSIONS & CONDITIONS

- Pricing is based on visible and reasonably accessible conditions at the time of estimating and is subject to added field verification.

- Concealed deterioration, structural/deck replacement, wet insulation, hazardous materials, asbestos/lead abatement, mold remediation, engineering, and work by other trades are excluded unless specifically included.
- Permits, testing, special inspections, bonds, prevailing wage, night work, and owner/GC-specific administrative requirements are excluded unless specifically identified.
- Additional work resulting from unforeseen conditions or owner-requested changes will be performed only upon written authorization and may require a change order.
- Weather delays and conditions outside the contractor's reasonable control may affect scheduling.
- Remove lifting existing AC or exhaust fan.
- Plenum and ducts repair not included.
- Permits.
- Prevailing wage.
- Union shop.

WARRANTY	
Manufacturer Warranty	(12) years / Per manufacturer's published terms and approved system requirements.
Workmanship Warranty	(5) years from substantial completion, subject to written warranty terms.
Warranty Exclusions	Damage from abuse, alterations by others, structural movement, severe weather/events, ponding or drainage conditions outside contracted scope, and lack of required maintenance unless otherwise stated.

Thank you for the opportunity to bid your project. We appreciate your consideration of SIECO Electric Inc. and look forward to working with you on this project. Please do not hesitate to contact me if you have any questions or need additional information.

Respectfully,

Sal Islas
Principal
SIECO Electric Inc.

Syntech Roofing and Waterproofing
4775 Oakwood Pl
Riverside, CA 92506 US
rockyp@syntechbuilding.com

Estimate

ADDRESS
Brent Lowry VP Finance & Facilities Camino & Pueblo Nuevo Charter Academy 3435 West Temple St. Los Angeles, CA 90026

ESTIMATE #	DATE	EXPIRATION DATE
Dalzell GE3525	09/21/2026	12/31/2026

ACTIVITY	DESCRIPTION	AMOUNT
GENERAL CONDITIONS AND SAFETY	DALZELL (MAIN & OFFICE ROOF) GE 3525 ENDURACE MAINTENANCE ALLOWANCE REPAIRS: *After walking the roofs we recommend the following maintenance repairs. MOBILIZATION: The mobilization phase of the project encompasses the required time for both proper mobilization and demobilization. It also includes the duration needed for effective project supervision and the provision of necessary equipment and materials to support mobilization and supervision. To ensure safety and maintain a controlled work environment, safety delineators will be installed to protect the work area and prevent pedestrian access. All work will be performed during regular working hours. The specific lay down and storage area will be determined at the project's commencement.	61,135.00
Roof Maintenance	DALZELL (MAIN & OFFICE ROOF) GE 3525 ENDURACE MAINTENANCE ALLOWANCE REPAIRS: 1. The existing roof drains and valley locations currently are filled with dirt and debris. We will sweep clean, bag and dispose the debris. We have included pressure washing (15,400SF) between the two different roofs. 2. Parapet wall (163ea.) coping cap seams are open. We will prep and install a new hand-cast band of GE2000 silicone sealant. We also included installing a silicone sealant to the existing (790ea.) coping cap attachment screw heads. 3. The horizontal top edge (1,116'lf) of roof to wall flashing will have the deteriorated existing sealant removed, followed by installing GE2000 WHITE silicone sealant. 3. We have ALLOCATED four mandays of time to conduct various A/C duct seam repairs. These will be prepared, followed by installing Tremco Acrylic Seam Sealer embedded with 4" PermaFab reinforcing fabric.	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	4. We have ALLOCATED eighteen mandays of time to conduct spot repairs to the (168ea.) mechanical pad corners along with multiple roof pipe penetrations and flat roof horizontal seam repairs. These will be prepared, followed by installing GE 3525 ENDURACE silicone membrane, embedded with GE RF100 reinforcing fabric. 5. One area of the existing silicone roofing membrane currently has multiple bubbles. These will be removed followed by installing GE3525 silicone liquid membrane, embedded with reinforcing fabric. _____	
RECOMMENDATIONS	RECOMMENDATIONS: 1. Set up a quarterly roof drain maintenance clean up with the facility maintenance staff. 2. Conduct an annual roof pressure washing. 3. Continue to budget to complete the A/C unit duct seam repairs as they become necessary. _____	0.00
PROJECT SPECIFIC QUALIFICATIONS	QUALIFICATIONS: 1. Working hours Monday-Friday 6am-2:30pm 2. Restroom use, electrical and water provided by ownership. 3. Use of the schools dumpster, as needed for roof debris disposal. 4. Color bleed through from the original roof system may occur. 5. We require roof hatch access to conduct the work. _____	0.00
TERMS OF CONTRACT	The following General Conditions of Contract shall be an integral part of the waterproofing proposal presented by Syntech Roofing and Waterproofing to the “Customer”. for the project located in California. These conditions outline the rights and responsibilities of both parties and provide a comprehensive framework for the smooth execution of the work. 1. PAYMENT TERMS The Contract Price shall be paid on a monthly basis upon receipt of an invoice for the work completed during that specific month. Should any invoice remain unpaid beyond the 20th day following receipt by Customer, Contractor reserves the right to charge interest at a rate of ten percent (10%) per annum from the due date until the payment is made. 2. CHANGES IN THE WORK Recognizing that the nature of the specified work in this Agreement may require modifications as the project progresses, any changes shall be undertaken by the Contractor in consultation with the Customer. Both parties must reach a written agreement that covers the alterations in the scope of work, including adjustments to the Contract Price and the time required for completion. 3. DELAYS AND CLAIMS A. Contractor's Liability Limited to Controllable Acts Contractor shall not be held liable for any direct, incidental, or consequential damages arising from delays or failures in performance, except in cases where such delays or failures are caused by the Contractor or are within the direct control of the Contractor. This includes delays caused by strikes, fires, accidents, acts of God, or delays resulting from the actions of Contractor's suppliers and carriers. B. Timely Notice of Claims To preserve their rights, any claims by the Customer against the Contractor must be submitted in writing with detailed information within twenty days of their occurrence. Failure to provide timely notice shall release the Contractor from any responsibility or	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	liability associated with such claims. 4. SECURITY FOR PAYMENT The Customer acknowledges that if payment is not received, the Contractor may exercise its right to assert a lien against the property. The Contractor shall issue waivers of its lien rights only upon receipt of full payment. 5. TAXES All applicable taxes imposed on the work or materials included in this contract, as required by law, are incorporated into the Contractor's price. These taxes may be separately itemized on invoices. 6. INSURANCE AND INDEMNIFICATION A. Insurance Obligations of the Customer The Customer shall obtain and maintain property insurance on its property and liability insurance to cover the acts or omissions of its agents and employees at the project site. B. Insurance Coverage of the Contractor The Contractor maintains insurance coverage per CSLB guidelines. Prior to commencing work at the site, the Contractor shall provide the Customer with a certificate indicating the coverage limits and carriers. C. Indemnification The Contractor agrees to indemnify the Customer against any loss, damage, or expense incurred by the Customer due to claims asserted by third parties arising from the Contractor's work at the site, to the extent caused by the negligent acts or omissions of the Contractor. Likewise, the Customer agrees to indemnify the Contractor for any loss, damage, or expense suffered by the Contractor due to claims asserted by third parties arising from the Customer's activities at the site, to the extent caused by the negligent acts or omissions of the Customer.	
TERMS OF CONTRACT (CONT...)	7. LIMITED WARRANTY AND EXCLUSIVE REMEDIES A. Warranty on Workmanship For a period of one year from the substantial completion date of the Contractor's Work covered under this contract, the Contractor warrants that any improper or defective workmanship performed by the Contractor shall be promptly repaired or replaced. This warranty is contingent upon the Contractor having received full payment for all work performed and having received written notice from the Customer regarding any such defective workmanship within 20 days of the Customer's awareness of the issue. B. Warranty on Materials The Contractor warrants the use of new materials, unless otherwise specified in this Contract, and shall provide the Customer with the standard warranties issued by the manufacturers of the materials, if available. The Contractor shall have no obligation under any manufacturer's warranty, and any changes to the terms of such standard warranties shall not be required. C. Disclaimer of Other Warranties The warranties provided in paragraphs A and B above are the sole and exclusive warranties provided to the Customer, and they supersede any other express or implied warranties, including any implied warranty of merchantability or fitness for a particular purpose. D. Mold Exclusion The Contractor explicitly excludes any warranty against the growth, infestation, or spread of mold, mildew, or any other fungal, bacterial, or biological substances, regardless of the cause.	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	8. OBLIGATIONS OF CUSTOMER AT SITE OF WORK A. Site Conditions The Customer shall provide the Contractor with sufficient and appropriate space for handling and storing materials and equipment, adequate power and water supply for the performance of the Work, and the removal of any obstructions that hinder the efficient execution of the Work. B. Unforeseen Conditions In the event that the Contractor encounters unforeseen conditions or structural features that were not reasonably detectable during the inspections permitted by the Customer, the Contractor shall promptly notify the Customer. The parties shall then collaborate to reach a mutually agreeable adjustment to the Work, Contract Price, and completion time before resuming the work. C. Asbestos, Lead, Mold, and PCB The Contractor explicitly states that the abatement of any hazardous materials, including but not limited to asbestos, lead, mold, or polychlorinated biphenyl ("PCB"), is not within the scope of this Contract. The Customer warrants that the Work will not expose the Contractor's workers or any other individuals to contact with or exposure to such substances. If the Contractor encounters any materials reasonably believed to be asbestos, lead, mold, or PCB, work in the affected area shall immediately cease, and the condition shall be reported to the Customer. Resumption of work in the affected area shall only occur with written agreement between the Customer and the Contractor, either when the hazardous substance is absent or when it has been rendered harmless. The costs associated with testing, removal, or rendering hazardous substances harmless shall be the sole responsibility of the Customer. 9. DEFAULT BY CUSTOMER In the event of Customer default, including failure to make timely payments, preventing the Contractor from completing the work in a timely and uninterrupted manner, or non-compliance with any term, condition, or provision of this Contract, the Contractor reserves the right to exercise any available remedy under this Contract or as provided by law. 10. REMEDIES OF CONTRACTOR Upon Customer default, after providing reasonable notice and an opportunity to rectify the situation within a period not exceeding seven (7) days, the Contractor may suspend all work at the site, demand payment of the contract price minus the cost of any outstanding labor and materials, remove its equipment and any unused materials from the premises, or terminate the Contract.	
TERMS OF CONTRACT (CONT....)	11. DISPUTE RESOLUTION. The parties shall make sincere efforts to resolve any disputes that may arise between them. If necessary, they shall involve higher-ranking officials from their respective organizations before resorting to legal action. Prior to initiating any legal proceedings, both parties agree to engage in a mediation process facilitated by a mutually acceptable mediator or, if needed, a mediator appointed by the court. This mediation session shall have a minimum duration of five hours. Each party shall bear their own expenses related to the dispute resolution. Should a legal action be initiated to enforce the terms of this Contract, the prevailing party shall be entitled to seek reasonable attorney's fees from the opposing party. 12. WORKING HOURS. The Contractor is obligated to perform the Work strictly within their regular working hours. They shall not be held responsible for working beyond these standard hours, unless explicitly agreed upon. However, in the event that the Customer requires work to be conducted outside of the regular working hours, the Customer shall compensate the Contractor separately for such additional time, in addition to the agreed-upon contract price, at the applicable premium rates of pay.	0.00

ACTIVITY	DESCRIPTION	AMOUNT
	13. ENTIRE AGREEMENT. This Contract constitutes the complete and exclusive agreement between the parties involved. No representations, statements, correspondence, or discussions between the Contractor and the Customer or the Customer's Representative shall be considered binding unless specifically referenced in this Contract. 14. MODIFICATION. Any waiver, alteration, or modification of the terms and conditions of this Contract shall only be effective if it is set forth in writing and duly signed by authorized representatives from both parties. No changes shall be deemed valid unless documented in a written agreement endorsed by the respective parties.	
ACCEPTANCE	Upon affixing their signature to this proposal, the Purchaser acknowledges and agrees to the enforceability of all terms and conditions contained herein. This encompasses both the General Conditions and the Special Conditions provided on this page, as well as any Continuation Pages accompanying this proposal. It is important to note that this Proposal will expire automatically unless the aforementioned purchaser submits a duly signed copy of this Proposal to Syntech on or before the 30th day from the date stated here. Please be aware that any modifications made by the Purchaser to this Proposal or the General Conditions will not be incorporated into the contract unless explicitly agreed upon in writing by Syntech. Any such modifications will render this Proposal null and void. PLEASE SIGN BELOW AS ACCEPTANCE OF THIS ENTIRE AGREEMENT: CUSTOMER SIGNATURE: _____ CONTRACTOR SIGNATURE _____	0.00

Thank you for your business! We accept the following payment types:

TOTAL **$61,135.00**

1. ACH payments (Click the "Pay Now")
2. Paper Checks

Please Mail Checks to:
Syntech Roofing and Waterproofing
4775 Oakwood Pl, Riverside, CA 92506

Contact us with any questions!
Upon affixing their signature to this proposal, the Purchaser acknowledges and agrees to the enforceability of all terms and conditions contained herein. This encompasses both the General Conditions and the Special Conditions provided on this page, as well as any Continuation Pages accompanying this proposal. It is important to note that this Proposal will expire automatically unless the aforementioned purchaser submits a duly signed copy of this Proposal to Syntech on or before the 30th day from the date stated here. Please be aware that any modifications made by the Purchaser to this Proposal or the General Conditions will not be incorporated into the contract unless explicitly agreed upon in writing by Syntech. Any such modifications will render this Proposal null and void.

PLEASE SIGN BELOW AS ACCEPTANCE OF THIS ENTIRE AGREEMENT:

CUSTOMER SIGNATURE:

_____

CONTRACTOR SIGNATURE

_____

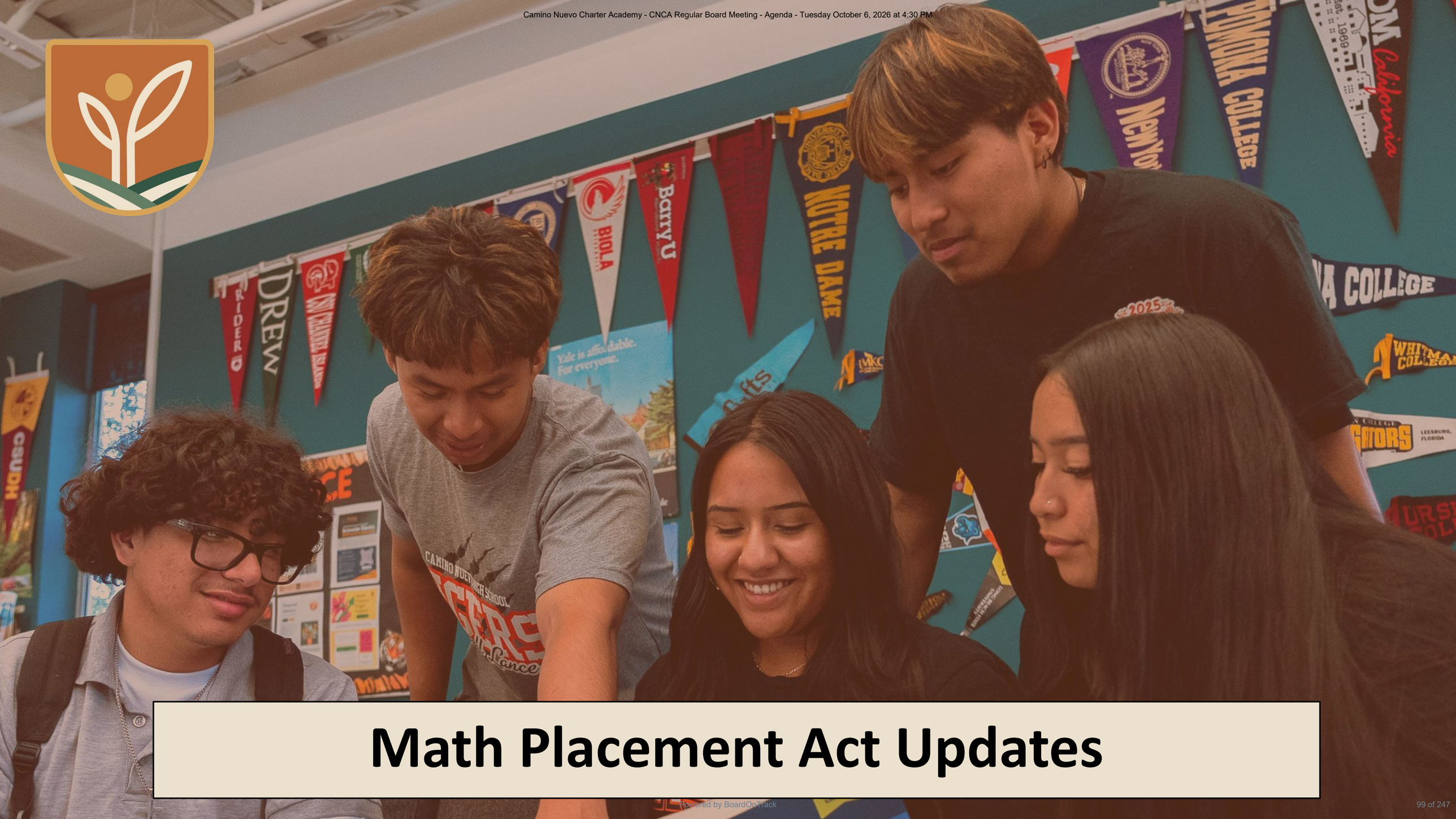
Accepted By

Accepted Date

Coversheet

Math Placement Act Report

Section: VI. Math Placement Act Report
Item: A. Math Placement Act Report
Purpose: FYI
Submitted by:
Related Material: [10.6.26] Math Placement Act Updates.pdf



Math Placement Act Updates

California Math Placement Act of 2015

In accordance with the California Math Placement Act of 2015, Camino Nuevo has multiple structures in place to ensure to we move in alignment with the Math Placement Act and all 9th graders are enrolled in an approved A-G Mathematics class.

California Math Placement Act of 2015

These structures include:

- Data Sharing
  - i-Ready Scale Score and Placement Levels for BOY, MOY, and EOY (8th grade)
  - 8th Grade CAASPP Math Scores (if available)
- Teacher Recommendations
  - Class Placement Options:
    - Algebra 1 with Intervention
    - Algebra 1
    - Geometry
  - Teacher Recommendation Comments
- Family Letters:
  - All culminating Camino Nuevo 8th graders receive a family letter that shares all the information above to be sent home and included in their high school enrollment packages.



Dalzell Lance Math Course Recommendations

- Prior to the school year starting, a list of incoming freshman is shared with the Director of Mathematics.

- Incoming 9th graders from a Camino Nuevo Middle School
  - All previously mentioned data points are reviewed again and placement is determined

- Incoming 9th graders *not* from a Camino Nuevo Middle School
  - Automatically enrolled in Algebra 1 until BOY i-Ready data has been captured.

Honors Designation

Per the High School Articulation communication from January 31, 2025, core math courses such as Algebra 1, Geometry, and Algebra 2 no longer have the honors designation. As a result, CNCA is no longer able to offer our Algebra 2 Honors course as we previously did.



Dear K-12 Colleagues,

Notifications have been sent communicating the discipline reclassification of some Area C courses. As you may know, some notifications have gone out regarding the honors designation of some courses.

In particular, courses listed in the Other Advanced Math discipline that were reclassified to the following disciplines may no longer hold an honors designation:

1. Algebra I and II, Geometry
2. Mathematics I, II, III

According to mathematics (C) honors policy, courses are eligible for the honors designation if they have at least three years of college-preparatory mathematics (C) as prerequisite work. This means that courses at the Algebra II/Mathematics III level and below are not eligible for the honors designation since they will not have three years of math prerequisites.

Courses listed in the following disciplines that have three years of math as prerequisites are eligible for the honors designation:

1. Pre-Calculus
2. Calculus
3. Other Advanced Math
4. Statistics
5. Computer Science
6. Additional Math

Accelerated Pathway

In lieu of honors courses in Algebra 1, Geometry, or Algebra 2, we have created an accelerated pathway designed to get more students enrolled in upper level mathematics courses.

Each year i-Ready scores, Grades, and Teacher recommendations are reviewed.

Example of a student accelerated math pathway:
9th Grade: Geometry
10th Grade: Algebra 2
11th Grade: Pre-Calculus
12th Grade: Calculus or AP Calculus

*Students can also complete Geometry and Algebra 2 over the summer to accelerate their progress towards upper level mathematics courses.



Current Math Placement

Total number of 9th graders: 127

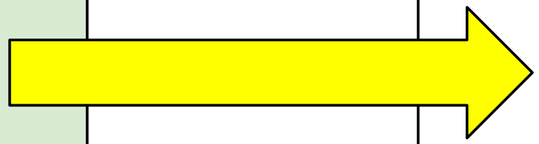
9th graders currently enrolled in:

- Algebra 1: 124
- Geometry: 2
- Algebra 2: 0

There are currently two 9th graders on an accelerated pathway.

By starting the pathway in 9th grade, the goal is to increase the number of students enrolled in upper level math courses each year.

	2025-2026			2026-2027		
Course	**Precalculus**	**Calculus**	**AP Calculus AB or BC**	**Precalculus**	**Calculus**	**AP Calculus AB or BC**
Total number of students enrolled in course	42	22	20	48	10	13





Math Intervention at DAL

Math Practicum

DAL currently offers an intervention class for 9th - 12th grade students who are below grade level in Math.

- For the 26-27 school year, students were identified for enrollment in the intervention class based on 25-26 EOY i-Ready and CAASPP data.
- The class takes place 3x per week for ~ 85 minutes
- Currently, there are 50 9th grade students enrolled in the class.

Math Practicum Curriculum

Edmentum Exact Path → K-12 online learning program

- Combines adaptive diagnostic testing with personalized instruction to target key skills for development in Math.

- The learning program syncs with the data from the NWEA Map Growth Assessments (in lieu of the i-Ready Inform Assessments) and puts students on individualized pathways.

Math Practicum Structure

Blended learning station rotation model:

- Small group with teacher
- Small group with classmates
- Independent reinforcement
  - Computer-based lessons on Edmentum Exact Path

Coversheet

Attendance & Enrollment Updates

Section:	VII. School and Academic Updates
Item:	A. Attendance & Enrollment Updates
Purpose:	FYI
Submitted by:	
Related Material:	10-06-26_CNCA Board_Attendance & Enrollment Update.pdf

CNCA Board Meeting Beginning-of-Year Attendance Update 10/06/26

Year to Date Average Daily Attendance*

Year-to-Date	ADA
BUR	96.4%
KAY	94.6%
CAS/EIS	93.4%
CIS	94.4%
DAL	94.6%
AVERAGE	94.7%

Our path forward:

- **Maintain ADA:** Keep attendance a daily priority and celebrate progress.
- **Use of Attendance Plus:** Review T2 and T3 students and assign clear actions.
- **Prevent chronic absenteeism:** Identify emerging attendance concerns before they grow.
- **Follow up consistently:** Track outreach, interventions, owners, and next steps.
- **Monitor and celebrate:** Review data regularly, adjust supports, and recognize improvement.

as of 9/22/26

Year to Date Chronic Absenteeism*

Stopping trends, taking action:

- **Engage families —** Reinforce consistent daily attendance routines.
- **Act early with Attendance Plus**: Review T2/T3 students and assign immediate next steps.
- **Prevent growth**: Identify students approaching chronic absence and intervene early.
- **Strengthen follow-up**: Track family outreach, barriers, interventions, and owners.
- **Monitor progress**: Review chronic absence data regularly and celebrate improvement.

Year-to-Date	CAs
BUR	13.4%
KAY	20.3%
CAS/EIS	26.8%
CIS	23.9%
DAL	18.6%
AVERAGE	20.7%

***as of 9/22/26**

Our Attendance Plan for Quarter 1

- **Launch Attendance Plus in mid-September:**
  - Analyze dashboard patterns and actions.
- **Implement a 30-Day Attendance Reset to begin on 9/28:**
  - Attendance 30 day Reset Plan
    i. Targeted actions to improve attendance and prevent movement from Tier 2 to Tier 3.
- **Share data frequently (daily, monthly, quarterly) with school leaders:**
  - Use the **CNCA HUB** to monitor trends and respond quickly.
  - Combine **Attendance Plus and CNCA Attendance Report Card** data in the HUB.
- **Continue monthly Attendance Huddles:**
  - Review progress and ensure every student has an action, owner, and follow-up.
- **Keep families informed and engaged in improving attendance:**
  - Share ADA and CA data during monthly Cafecitos.
- **Celebrate attendance progress weekly:**
  - Recognize improvements and build momentum with Attendance Awareness Month.

Board Meeting: Enrollment Update

October 2026

Enrollment: Before Day 1, Day 1, Day 10, Current

School Site	Target	Day 0	Day 1	Day 10	9/21/26
Burlington	**603**	619	607	610	608
Kayne Siart	**705**	721	718	693	694
Castellanos	**458**	462	462	441	448
Eisner	**273**	262	257	240	243
Cisneros	**401**	425	410	406	404
Dalzell Lance	**505**	486	488	475	473
Org Total	**2945**	2975	2942	2865	2871

While external LA dynamics present initial enrollment movement, our internal retention is rock solid. Families choose us, and once they're here, they stay.

We started the year above target, experienced a significant Day 10 adjustment due to no-shows, and have since begun replenishing open seats.

Burlington & Cisneros: Started above target and have remained at/above target.

Kayne Siart & Castellanos: Started above target, experienced Day 10 adjustment, and has since stabilized.

Eisner: Started below target, declined further by Day 10, and has shown modest recovery.

Dalzell Lance: Started below target and remains the largest gap to target.

CNCA: 2,945 budget → 2,871 current = **74 students below budget target**

We are currently at 97.49% Enrollment

Enrollment Context:
CNCA Is Navigating a Broader LA Enrollment Trend

CNCA DROP
Strong Retention

-1.58%

(2,871 actual vs 2,945 budget)
Net gap of 74 students (-2.5%), operating far ahead of regional decline rates.

LAUSD DISTRICT DROP
~17,000 Students

-4.50%

(3.4% projected non-charter decline)
Direct-funded charters dropped by 1,371 students across LA County this year.

CNCA OUTPERFORMANCE

+2.92%

Better than district average

Internal retention remains rock solid once families enter CNCA schools.

"Declining school enrollment in California reflects the national trend," said Elizabeth Sanders, a spokesperson for the state Department of Education.

Attrition Rate Comparison: 9/1/26 vs 9/1/25

Site	Exits 2026-27	Exits 2025-26	Difference
Burlington	15	29	decreased **48.3%**
Kayne	47	65	decreased **27.7%**
Castellanos	34	32	increased **6.3%**
Eisner	28	27	increased **3.7%**
Cisneros	46	44	increased **4.5%**
Dalzell Lance	48	50	decreased **4.0%**
CNCA	218	247	decreased **11.7%**

- Overall, CNCA exits are down 11.7% year over year, from 247 exits in 2025–26 to 218 exits as of September 1, 2026
- The overall trend is positive, but the site-level differences show where we may need to focus retention efforts moving forward.
- Next sSContinue monitoring exits by site and identifying the reasons families are leaving so we can target retention supports where they are most needed.

Enrollment Is Changing Across Los Angeles

What is changing

- Fewer students in the LA market
- Enrollment pressure varies by site
- Families have more choices
- Student movement is increasing
- Traditional recruitment is less predictable
- Historical targets may not reflect the market
- Some sites have greater growth opportunity

What CNCA is doing

Building a sustainable recruitment pipeline earlier

Setting site-specific enrollment strategies and targets

Strengthening our value proposition and family experience

Making retention and re-enrollment an ongoing priority

Investing in year-round community presence and partnerships

Using enrollment, demand, capacity, and market data to set future targets

Directing resources toward the schools and grades where demand exists

We're not just trying to fill the seats we have today. We're building the pipeline that will sustain CNCA tomorrow.



Thank You!

Coversheet

CAO Update

Section: VII. School and Academic Updates
Item: B. CAO Update
Purpose: FYI
Submitted by:
Related Material: CAO Update October 2026.pdf



CAO Update
CNCA Board of Directors
October 2026

Glossary & Context

All data in this deck are considered beginning-of-year diagnostic data. Students take assessments at the beginning of each school year, which teachers and leaders then use to inform differentiated instruction within the classroom and beyond.

Key terms:

- BOY: Beginning-of-year (generally Aug-Sept)
- iReady: A computer-adaptive assessment in English Reading, Math, & Spanish Reading (dual language programs only)
- NWEA or MAP: A similarly computer-adaptive assessment in ELA and Math given the CNCA high school students starting in the 26-27 school year

While both iReady and NWEA/MAP are verified data sources for charter renewal, the data we will look at today is NOT the growth data we use for renewal. Growth data is only available at the mid- and end-of-year assessments.

BOY Diagnostic Data

A Multi-Year View



English Reading On/Above Grade Level				
	BOY 26-27	BOY 25-26	BOY 24-25	BOY 23-24
BUR	18%	15%	15%	13%
KAY	20%	17%	13%	14%
CAS	10%	10%	8%	10%
EIS	20%	17%	18%	16%
CIS	15%	12%	11%	15%
DAL		12%	12%	16%
Overall	17%	14%	13%	13%

English Reading 3+ Years Below Grade Level				
	BOY 26-27	BOY 25-26	BOY 24-25	BOY 23-24
BUR	22%	36%	30%	31%
KAY	28%	29%	34%	31%
CAS	19%	17%	22%	22%
EIS	47%	47%	40%	53%
CIS	32%	35%	33%	35%
DAL		61%	53%	53%
Overall	27%	37%	36%	36%

Camino Nuevo Charter Academy

Math On/Above Grade Level				
	BOY 26-27	BOY 25-26	BOY 24-25	BOY 23-24
BUR	16%	13%	14%	12%
KAY	11%	8%	7%	7%
CAS	7%	6%	4%	5%
EIS	9%	8%	12%	9%
CIS	12%	10%	9%	7%
DAL		8%	8%	11%
Overall	12%	9%	9%	9%

Math 3+ Years Below Grade Level				
	BOY 26-27	BOY 25-26	BOY 24-25	BOY 23-24
BUR	14%	13%	13%	14%
KAY	25%	26%	26%	28%
CAS	11%	12%	14%	14%
EIS	50%	39%	37%	44%
CIS	24%	23%	22%	29%
DAL		69%	63%	65%
Overall	22%	30%	29%	31%

Spanish Reading On/Above Grade Level		
	BOY 26-27	BOY 25-26
BUR	30.0%	34.0%
CAS	25.0%	24.0%
CIS	24.0%	24.0%
Overall	27%	28%

Spanish Reading 3+ Years Below Grade Level		
	BOY 26-27	BOY 25-26
BUR	30.0%	34.0%
CAS	18.0%	20.0%
CIS	21%	25.0%
Overall	15%	17%

BOY NWEA (Dalzell Lance)

Math

Achievement Overview

Camino Nuevo Ch Ac Hs Lance | Math K-12

Grade	Achievement Fall 2026-2027 Median and Distribution	Number of Students
All Grades	43rd | 26% | 21% | 20% | 17% | 16%	463

Percentiles Key: 1st - 20th | 21st - 40th | 41st - 60th | 61st - 80th | >80th

Rostered Fall 2026-2027
Tested Fall 2026-2027

Reading

Achievement Overview

Camino Nuevo Ch Ac Hs Lance | Reading

Grade	Achievement Fall 2026-2027 Median and Distribution	Number of Students
All Grades	58th | 15% | 14% | 25% | 28% | 18%	454

Percentiles Key: 1st - 20th | 21st - 40th | 41st - 60th | 61st - 80th | >80th

Rostered Fall 2026-2027
Tested Fall 2026-2027

BOY Diagnostic Data

Areas of Strength



Reading Strengths

- **Consistent growth in students performing on/above grade level in English Reading.**
  - Growth across multiple schools year over year
  - Trend lines are moving in the right direction, with several campuses showing meaningful gains from BOY 23-24 to 26-27 (BUR, KAY, and EIS)
- **Significant reduction in students 3+ years below grade level in English Reading.**
  - BUR dropped from 31% to 22% from BOY 23-24 to BOY 26-27.
  - KAY, CAS, and CIS also dropped at least 3 percentage points over the same period.
- **Spanish Reading is holding steady**
  - Higher percentage on/above grade level (27%) and smaller percentage of 3+ years below (15%) in Spanish than in English. This is indicative of a dual language program that is working because elementary students spend the majority of their day in Spanish.

Math Strength

- **Math has improved since BOY 23-24**
  - Gains at BUR, CAS, and CIS have made overall network trends positive.
  - BUR: Grew the percentage of students on/above grade level from 12% to 16%.
  - CAS: Reduced its 3+ years below rate from 14% to 11% and grew the on/above percentage from 5% to 7%.
  - CIS: Reduced its 3+ years below rate from 29% to 24% and grew the on/above grade level rate from 7% to 12%.

BOY Diagnostic Data

Areas of Challenge



Overall Challenges

- **On/above grade level rates remain low across the system, particularly in math.**
  - Even with growth, 12% on/above grade level in math systemwide means the vast majority of students are entering the year in need of scaffolding to access grade level content. (And those who are performing 3+ years behind need significant scaffolding.)

- **EIS and DAL show persistently high rates of students 3+ years below grade level in both subjects.**
  - These campuses represent our most significant equity concerns.

- **KAY shows significant math need with limited on/above grade level growth.**
  - Kayne Siart has remained at 25-28% of students 3+ years below grade level, with on grade level percentages growing only modestly (7% to 11%).

BOY Diagnostic Data

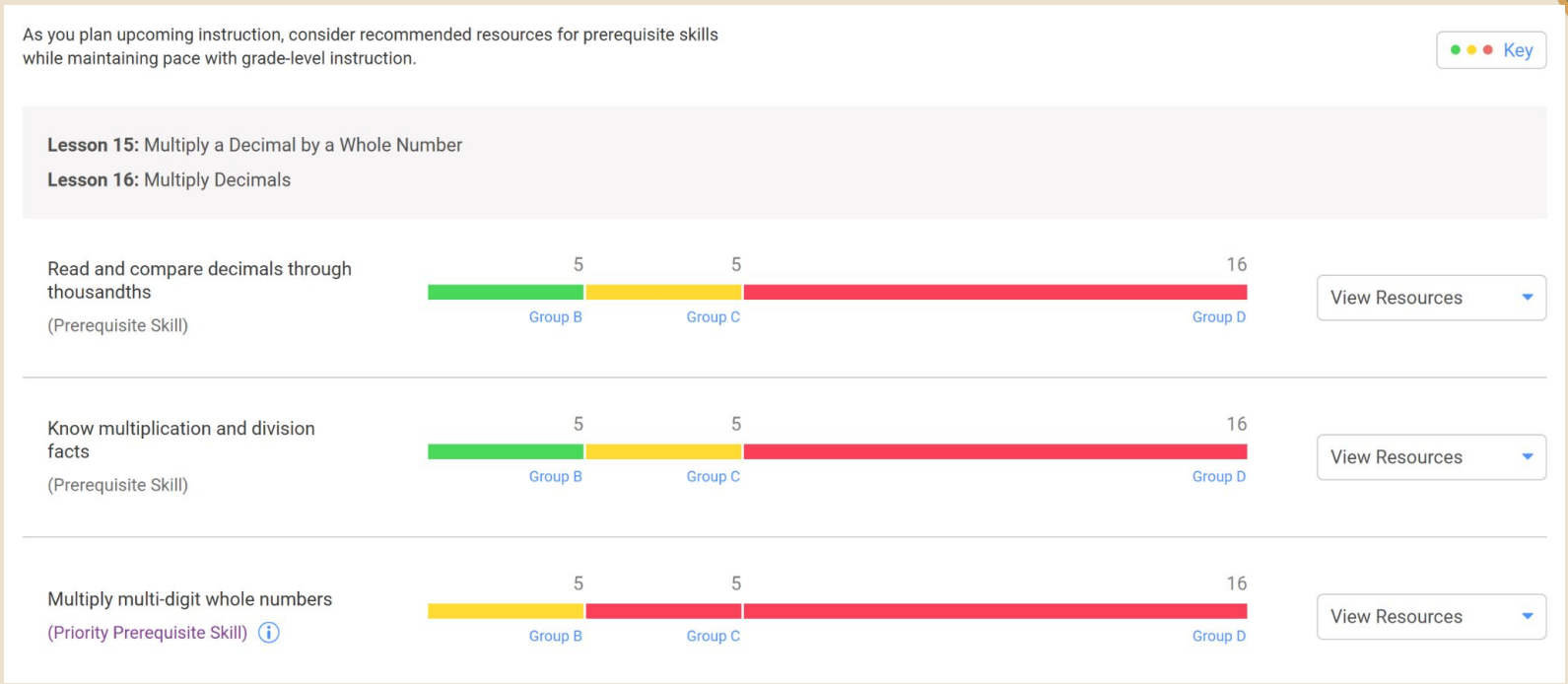
The Strategic Response



How we use diagnostic data to drive HSO strategy

- School, subject, & grade-level differentiation of support
  - KAY & CAS-EIS as explicit focus schools for the Instructional Team
  - Math in grades 5+ is a key focus area for Sr. Director of Teaching & Learning
- Guidance, support, and oversight for an aligned K-5 intervention block
- Coordinating a high-dosage tutoring contract with Math Yogis

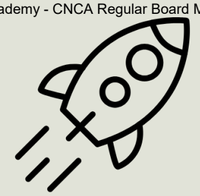
How classroom teachers use diagnostic data



Coversheet

CNCA Launch Lab Summary

Section: VII. School and Academic Updates
Item: C. CNCA Launch Lab Summary
Purpose: FYI
Submitted by:
Related Material: CNCA Board 26-27 Launch Lab Slides.pdf



CNCA Launch Labs

One day, four domains, one honest picture of the school.

Launch Labs turn real-time school observations into a shared diagnosis and a prioritized action plan, all in one day.

See the Higher Self

Be Curious

Be Bold



Arc of the Year

“The Floor”

The benchmarks for where an excellent school should at any point during a school year

Guiding Principles of Team

“The Infrastructure”

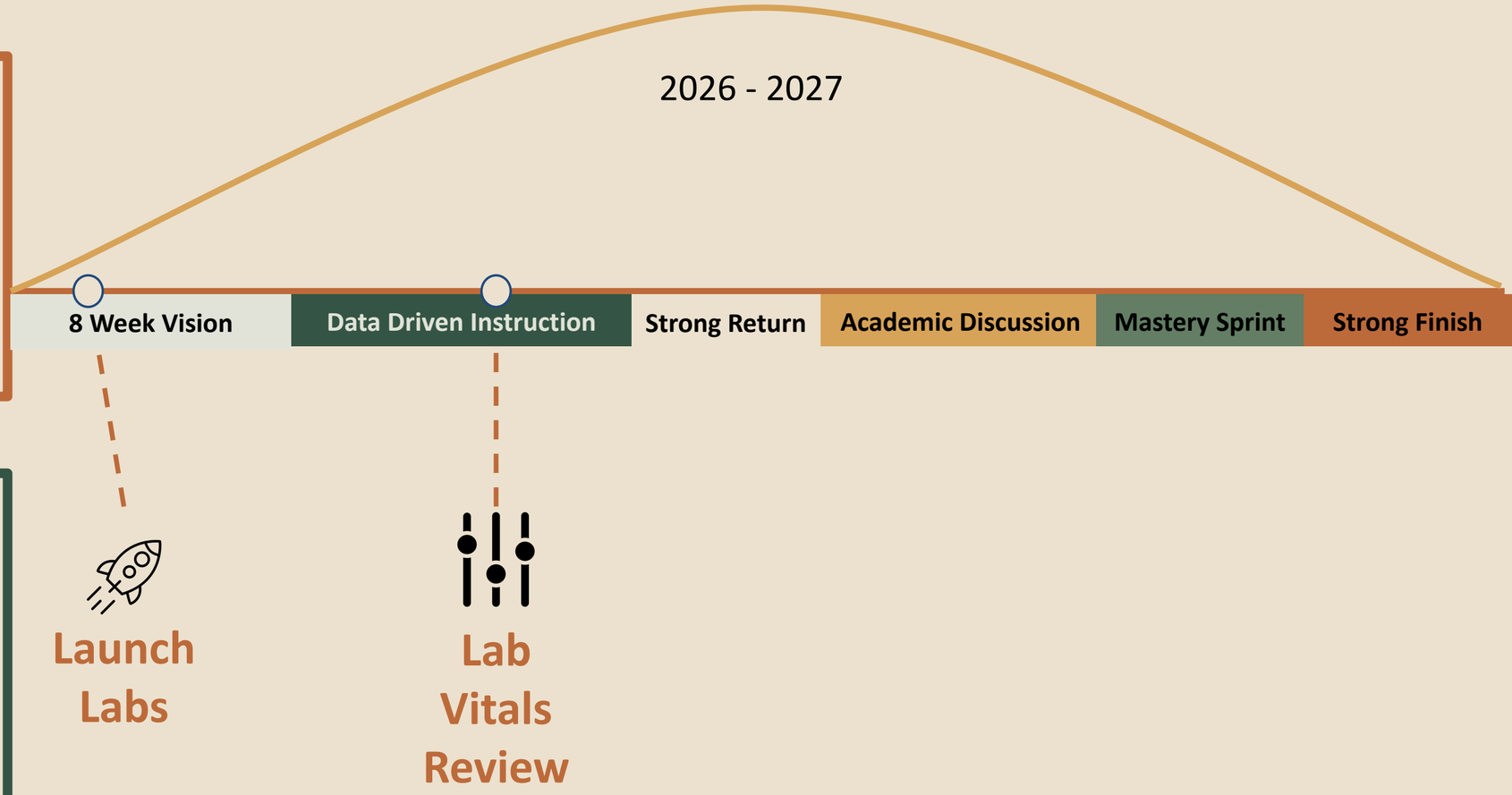
The behaviors and mindsets expected and required to foster an excellent school

Strategic Plan

“The Ceiling”

The ambitious goals and strategy each school crafts to drive towards excellence.

Labs serve as a collaborative and comprehensive review of each school’s progress towards our goals.



The Agenda

Dalzell Lance School Lab: Full-Day Agenda

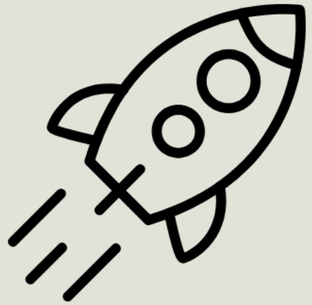
7:45 AM – 3:30 PM

Time	Activity	Led by	Attendees
7:45 - 8:10	**Phase 1:** Full Group Launch	**VP of Schools**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA
8:10 - 8:45	**Phase 2:** Arrival Observations	**HSO Team Leads**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA
8:45 - 9:00	**Phase 3:** Team Debrief & Transition	**HSO Team Leads**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA
9:00 - 12:00	**Phase 4:** Team-Based Observations & Inquiry	**HSO Team Leads**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA
12:00 - 1:00	**Phase 5:** Lunch & Individual Team Synthesis	**School-Site LT**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA
1:15 - 3:15	**Phase 6:** Full Group Vitals Report Compilation	**School-Site LT**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA
3:15 - 3:30	**Phase 7:** Close and Commitments	**School-Site LT**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA

Each Lab Culminates in a Vitals Review

Culture	Instruction	Operations
APSS & SFSC presents strengths & 1 high-leverage priority	APIs presents strengths & 1 high-leverage priority	SOM presents strengths & 1 high-leverage priority

11:15 - 12:45	**Phase 6:** Full Group Vitals Report Compilation	**School-Site LT**	Principal, HSO Team Leads, APSS, SOM, SFSC, API, TOSA



CNCA Launch Labs

What We Found

Strengths & Areas of Growth

Launch Lab School Summary

School	Principal	Lab Date	Overall Status
Burlington	Juliana Santos	8/14/26	Strong
Cisneros	Shannon Leonard	8/18/26	Developing
Dalzell Lance	Chelsey Nguyen	8/17/26	Developing
Kayne Siart	Maria Duarte	8/20/26	Developing
CAS-EIS	Suzette Torres	8/19/26	Developing

Strengths

1. Student Belonging and Safety Are Strong Across the Network

2. Leadership Teams Are Cohesive and Ownership-Oriented

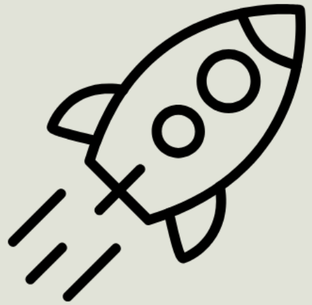
3. Arrival and Dismissal Systems Are Running Well

Areas of Growth

1. Key Systems Are Person-Dependent, Not Team-Owned

2. Instructional Planning Lacks Depth

3. Instructional Execution Needs Strengthening



CNCA Launch Labs

What’s Next

What’s Next

- Each school's leadership team left the Lab with a specific set of owned commitments and timelines.

- HSO follow-up visits are scheduled at every school within five to six weeks of the Lab to review progress on those commitments.

The Launch Lab process will continue throughout the year, with Vitals Report scheduled later in the Arc to assess progress and recalibrate priorities.

Coversheet

June 2026 Financials

Section: VIII. Financials
Item: B. June 2026 Financials
Purpose: FYI
Submitted by:
Related Material: 06.26 - CNCA Consolidated - Financial Packet.pdf

Camino Nuevo Charter Academy - Consolidated - Financial Dashboard (June 2026)

1

Key Performance Indicators

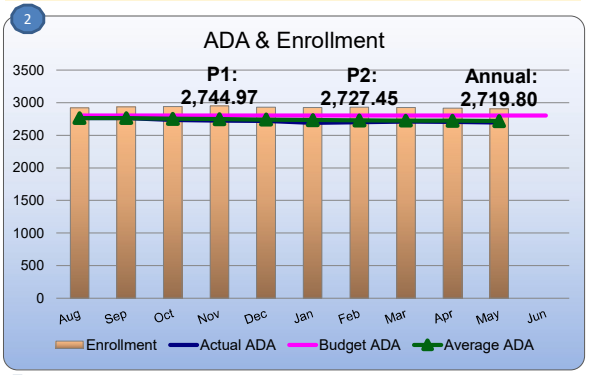
ADA vs. Budget

Cash on Hand

Net Income / (Loss)

Year-End Cash

2



KEY POINTS

Enrollment ended at 64 students below budget, resulting in a $598K decrease in LCFF Revenue.

Forecast includes $2.61M of restricted one-time funds. An additional $6.12M remains available to spend through FY30/31.

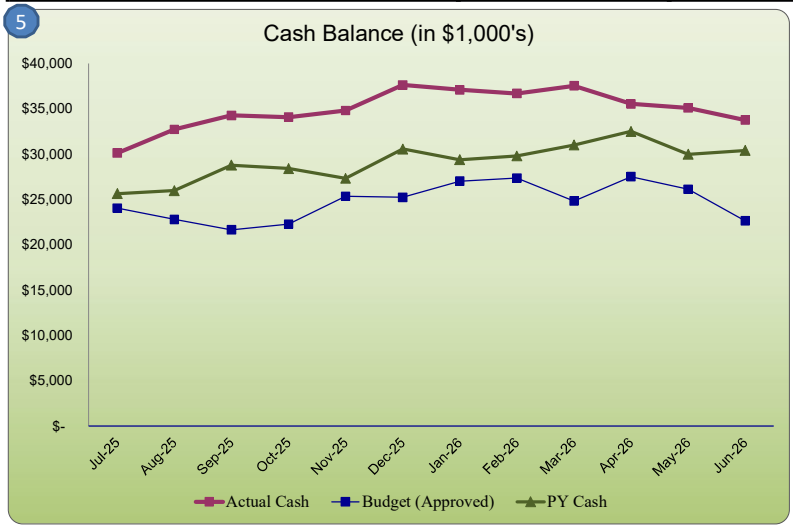
3

Attendance Analysis	Actual through Month 10	Actual P2	Budgeted P2	Budget Variance B/(W)	FY 24-25 P2
Enrollment	2,907	2,927	2,991	(64)	3,001
ADA %	92.9%	93.0%	93.7%	-0.7%	92.9%
Average ADA	2,719.80	2,727.09	2,803.98	(76.89)	2,814.18

4

Income Statement	Actual through 06/30/26	Year-end Forecast as of 06/30/26	FY 25-26 Budget	Budget Variance B/(W)	FY 24-25
Local Control Funding Formula	43,580,564	43,580,564	44,178,393	(597,829)	43,236,362
Federal Revenue	5,843,783	5,843,783	5,853,600	(9,818)	7,528,934
State Revenue	11,847,248	11,847,248	13,691,308	(1,844,060)	11,129,991
Other Local Revenue	4,130,726	4,130,726	2,803,061	1,327,664	8,748,458
Grants/Fundraising	858,293	858,293	706,216	152,078	1,521,648
TOTAL REVENUE	66,260,614	66,260,614	67,232,578	(971,964)	72,165,393
Total per ADA		24,297	23,978	320	25,643
w/o Grants/Fundraising		23,982	23,726	257	25,103
Certificated Salaries	19,055,581	19,055,581	19,073,525	17,943	18,036,271
Classified Salaries	7,359,706	7,359,706	8,043,735	684,030	7,327,393
Benefits	8,471,726	8,471,726	8,938,829	467,103	8,103,133
Student Supplies	5,544,518	5,544,518	5,017,994	(526,524)	5,375,743
Operating Expenses	23,680,373	23,680,373	24,014,516	334,142	26,670,768
Other	1,486,975	1,486,975	1,661,344	174,369	1,644,527
TOTAL EXPENSES	65,598,880	65,598,880	66,749,943	1,151,064	67,157,836
Total per ADA		24,055	23,805	(249)	23,864
NET INCOME / (LOSS)	661,734	**661,734**	482,635	179,099	5,007,557
Op Inc Exluding Non-cash Lease Exp	1,820,992	1,820,992	1,816,262	4,730	6,316,071

5



Year-End Cash Balance		
Actual	Budget	Variance
33,758,473	22,655,954	11,102,519

6

Balance Sheet	6/30/2025	5/31/2026	6/30/2026	6/30/2026 Actual
Assets				
Cash, Operating	19,381,987	27,166,507	17,087,974	**17,087,974**
Cash, Restricted	11,026,059	7,918,759	16,670,498	**16,670,498**
Accounts Receivable	8,157,327	1,728,443	6,765,711	**6,765,711**
Due From Others	11,506	54,295	98,514	**98,514**
Deposits/Prepaids	299,423	210,803	512,731	**512,731**
Net Fixed Assets	38,950,277	38,336,212	38,357,210	**38,357,210**
Lease Assets	23,530,977	23,093,003	23,077,308	**23,077,308**
Other Assets	0	0	0	**0**
Total Assets	101,357,556	98,508,021	102,569,946	**102,569,946**
Liabilities				
A/P & Payroll	4,241,555	4,095,158	3,800,294	**3,800,294**
Due to Others	927,215	48,393	1,771,118	**1,771,118**
Deferred Revenue	10,656,649	3,099,051	11,813,467	**11,813,467**
Lease Liabilities	23,267,091	22,690,442	22,664,811	**22,664,811**
Other Liabilities	433,266	433,266	447,767	**447,767**
Total Debt	9,023,118	8,602,093	8,602,093	**8,602,093**
Total Liabilities	48,548,894	38,968,403	49,099,550	**49,099,550**
Equity				
Beginning Fund Bal.	47,801,105	52,808,662	52,808,662	**52,808,662**
Net Income/(Loss)	5,007,557	6,730,956	661,734	**661,734**
Total Equity	52,808,662	59,539,618	53,470,396	**53,470,396**
Total Liabilities & Equity	101,357,556	98,508,022	102,569,946	**102,569,946**
Days Cash on Hand	108	154	97	97
Cash Reserve %	29.5%	42.3%	26.6%	26.6%

ExED
A MISSION-DRIVEN NONPROFIT EST. 1999

Camino Nuevo Charter Academy - Consolidated
2025-26 Budget by Site
Prepared by ExED. For use by ExED and ExED clients only. © 2024 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 Administration			Camino Nuevo Charter Academy - Consolidated		
	2025-26 Budget - Approved	2025-26 Forecast	Budget Variance Better/(Worse)	2025-26 Budget - Approved	2025-26 Forecast	Budget Variance Better/(Worse)	2025-26 Budget - Approved	2025-26 Forecast	Budget Variance Better/(Worse)	2025-26 Budget - Approved	2025-26 Forecast	Budget Variance Better/(Worse)	2025-26 Budget - Approved	2025-26 Forecast	Budget Variance Better/(Worse)	2025-26 Budget - Approved	2025-26 Forecast	Budget Variance Better/(Worse)	2025-26 Budget - Approved	2025-26 Forecast	Budget Variance Better/(Worse)
Enrollment	603	597	(6)	709	696	(13)	731	714	(17)	443	433	(10)	505	488	(17)	-	-	-	2,991	2,928	(63)
ADA	572.85	568.41	(4)	666.46	644.93	(22)	677.98	651.65	(26)	411.99	400.75	(11)	474.70	461.35	(13)	-	-	-	2,803.98	2,727.09	(77)
ADA %	95.00%	95.34%		94.00%	92.76%		93.00%	91.72%		93.00%	91.72%		94.00%	92.84%		-	-		93.75%	93.00%	
UPP	0.00%	99.67%		0.00%	95.66%		0.00%	94.42%		0.00%	94.42%		0.00%	98.54%		0.00%	0.00%		96.81%	96.71%	
Income																					
8011-8098 · Local Control Funding Formula Sources																					
8011 Local Control Funding Formula	5,344,466	4,835,823	(508,643)	6,066,364	5,323,185	(743,179)	6,201,800	5,484,580	(717,220)	3,706,465	3,255,220	(451,245)	6,395,810	6,095,799	(300,011)	-	-	-	27,714,906	24,994,607	(2,720,299)
8012 Education Protection Account	1,157,190	1,544,444	387,254	1,350,427	1,766,593	416,166	1,363,609	1,750,338	386,729	833,297	1,092,501	259,204	94,940	92,340	(2,600)	-	-	-	4,799,463	6,246,216	1,446,753
8019 Local Control Funding Formula - Prior Year	-	26,178	26,178	-	39,859	39,859	-	87,302	87,302	-	25,895	25,895	-	36,765	36,765	-	-	-	-	215,999	215,999
8096 In Lieu of Property Taxes	2,382,947	2,528,407	145,460	2,772,347	2,868,829	96,482	2,820,268	2,898,676	78,408	1,713,800	1,782,576	68,776	1,974,662	2,053,739	79,077	-	-	-	11,664,024	12,132,227	468,203
8098 In Lieu of Property Taxes, Prior Year	-	(4,748)	(4,748)	-	(1,383)	(1,383)	-	(1,158)	(1,158)	-	(1,183)	(1,183)	-	(13)	(13)	-	-	-	-	(8,485)	(8,485)
Total 8011-8098 · Local Control Funding Formula Sources	**8,884,603**	**8,930,104**	**45,501**	**10,189,138**	**9,997,083**	**(192,055)**	**10,385,677**	**10,219,738**	**(165,939)**	**6,253,563**	**6,155,009**	**(98,554)**	**8,465,412**	**8,278,630**	**(186,782)**	**-**	**-**	**-**	**44,178,393**	**43,580,564**	**(597,829)**
8100-8299 · Federal Revenue																					
8181 Special Education - Federal (IDEA)	149,296	147,286	(2,010)	173,693	167,117	(6,576)	176,695	168,856	(7,839)	107,373	103,840	(3,533)	123,716	119,636	(4,080)	-	-	-	730,773	706,735	(24,038)
8221 Child Nutrition - Federal	576,119	608,904	32,786	370,465	429,169	58,703	525,754	503,811	(21,943)	213,879	249,450	35,571	215,970	215,301	(669)	-	-	-	1,902,187	2,006,635	104,448
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	262,861	288,548	25,687	274,320	325,375	51,055	302,155	291,054	(11,101)	220,096	212,483	(7,613)	234,906	246,887	11,981	-	-	-	1,294,338	1,364,347	70,009
8292 Title II	26,687	30,364	3,677	30,793	35,217	4,424	32,380	32,255	(125)	21,781	23,237	1,456	25,761	26,145	384	-	-	-	137,402	147,218	9,816
8294 Title III	46,760	48,856	2,096	42,983	44,910	1,928	45,848	47,904	2,056	22,143	22,999	857	11,202	11,704	503	-	-	-	168,934	176,373	7,439
8295 Title IV, SSAE	20,948	20,034	(914)	20,421	21,063	642	24,079	23,029	(1,050)	19,003	16,812	(2,191)	15,558	18,036	2,478	-	-	-	100,009	98,974	(1,035)
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	437,100	380,189	(56,911)	338,946	300,027	(38,919)	437,101	380,189	(56,912)	306,810	283,095	(23,715)	-	-	-	-	-	-	1,519,957	1,343,500	(176,456)
Total 8100-8299 · Other Federal Income	**1,519,770**	**1,524,181**	**4,411**	**1,251,620**	**1,322,878**	**71,257**	**1,544,012**	**1,447,098**	**(96,914)**	**911,085**	**911,916**	**831**	**627,112**	**637,709**	**10,596**	**-**	**-**	**-**	**5,853,600**	**5,843,783**	**(9,818)**
8300-8599 · Other State Revenue																					
8520 Child Nutrition - State	135,449	141,297	5,848	100,535	117,125	16,590	116,358	112,063	(4,295)	59,215	77,532	18,316	57,725	55,448	(2,277)	-	-	-	469,283	503,465	34,183
8550 Mandate Block Grant	11,774	11,773	(1)	13,380	13,382	2	13,972	13,970	(2)	8,899	8,898	(1)	27,029	27,577	548	-	-	-	75,053	75,600	547
8561 State Lottery - Non Prop 20	114,279	119,044	4,765	132,953	134,876	1,923	135,251	136,078	827	82,189	83,771	1,583	94,699	95,395	696	-	-	-	559,371	569,164	9,793
8562 State Lottery - Prop 20	49,062	56,590	7,528	57,079	64,117	7,037	58,066	64,688	6,622	35,285	39,823	4,538	40,656	45,349	4,692	-	-	-	240,149	270,567	30,418
8560 Lottery Revenue	163,341	175,634	12,293	190,033	198,993	8,960	193,318	200,767	7,449	117,474	123,594	6,120	135,355	140,744	5,389	-	-	-	799,520	839,731	40,211
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	318,266	318,266	(0)	-	-	-	150,621	150,621	0	-	-	-	277,587	277,587	(0)	-	-	-	746,474	746,474	(0)
8592 State Mental Health	46,355	48,516	2,161	53,930	55,048	1,118	54,862	55,621	759	33,338	34,205	867	38,413	39,408	995	-	-	-	226,898	232,798	5,900
8593 After School Education & Safety	203,483	203,483	(0)	203,483	203,483	(0)	203,483	203,483	(0)	203,483	203,483	-	-	-	-	-	-	-	813,931	813,931	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	1,525,988	1,332,798	(193,190)	1,441,265	1,217,323	(223,942)	1,849,837	1,345,355	(504,482)	848,578	653,511	(195,067)	-	-	-	-	-	-	5,665,669	4,548,988	(1,116,681)
8596 Prop 28 Arts & Music	-	118,329	118,329	-	43,254	43,254	170,573	165,684	(4,889)	91,457	184,629	93,172	-	225,101	225,101	-	-	-	262,029	736,998	474,968
8599 State Revenue - Other	1,485,349	1,125,116	(360,233)	789,095	461,795	(327,300)	1,014,198	566,548	(447,650)	608,492	580,443	(28,049)	735,317	615,361	(119,956)	-	-	-	4,632,452	3,349,263	(1,283,188)
Total 8300-8599 · Other State Income	**3,890,005**	**3,475,212**	**(414,793)**	**2,791,721**	**2,310,403**	**(481,318)**	**3,767,221**	**2,814,112**	**(953,109)**	**1,970,936**	**1,866,295**	**(104,641)**	**1,271,426**	**1,381,226**	**109,800**	**-**	**-**	**-**	**13,691,308**	**11,847,248**	**(1,844,060)**
8600-8799 · Other Local Revenue																					
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	17,877	17,877	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,877	17,877
8660 Interest & Dividend Income	25,000	253,859	228,859	25,000	216,130	191,130	35,000	216,825	181,825	25,000	197,435	172,435	25,000	222,386	197,386	-	-	-	135,000	1,106,634	971,634
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	280,961	515,087	234,126	36,553	47,141	10,588	104,270	99,831	(4,439)	221,210	46,582	(174,628)	48,222	29,512	(18,710)	-	-	-	691,216	738,153	46,938
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	25,324	25,324	-	683	683	-	2,728	2,728	-	37,559	37,559	15,000	53,846	38,846	-	-	-	15,000	120,140	105,140
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate	12,480	10,025	(2,455)	10,042	8,164	(1,877)	20,066	16,329	(3,738)	10,080	8,164	(1,916)	12,150	9,978	(2,172)	-	-	-	64,818	52,660	(12,158)
8698 SELPA Grants	-	32,218	32,218	-	24,585	24,585	-	29,362	29,362	-	17,242	17,242	-	22,619	22,619	-	-	-	-	126,025	126,025
8699 All Other Local Revenue	-	2,311	2,311	-	963	963	-	2,298	2,298	-	10,265	10,265	-	1,591	1,591	-	-	-	-	17,428	17,428
8792 Transfers of Apportionments - Special Education	531,840	547,498	15,658	618,748	621,213	2,465	629,443	627,676	(1,767)	382,496	385,997	3,501	440,716	444,714	3,998	-	-	-	2,603,243	2,627,098	23,855
Total 8600-8799 · Other Income-Local	**850,280**	**1,404,198**	**553,918**	**690,343**	**918,879**	**228,536**	**788,780**	**995,049**	**206,269**	**638,786**	**703,244**	**64,458**	**541,088**	**784,646**	**243,558**	**-**	**-**	**-**	**3,509,277**	**4,806,015**	**1,296,738**
Prior Year Adjustments																					
8999 Other Prior Year Adjustment	-	54,771	54,771	-	24,892	24,892	-	39,862	39,862	-	18,652	18,652	-	44,827	44,827	-	-	-	-	183,004	183,004
Total Prior Year Adjustments	**-**	**54,771**	**54,771**	**-**	**24,892**	**24,892**	**-**	**39,862**	**39,862**	**-**	**18,652**	**18,652**	**-**	**44,827**	**44,827**	**-**	**-**	**-**	**-**	**183,004**	**183,004**
TOTAL INCOME	**15,144,659**	**15,388,466**	**243,807**	**14,922,822**	**14,574,135**	**(348,687)**	**16,485,690**	**15,515,859**	**(969,831)**	**9,774,369**	**9,655,116**	**(119,253)**	**10,905,039**	**11,127,038**	**221,999**	**-**	**-**	**-**	**67,232,578**	**66,260,614**	**(971,964)**
Expense																					
1000 · Certificated Salaries																					
1110 Teachers' Salaries	2,257,526	2,159,925	97,601	2,799,154	2,723,887	75,267	2,981,982	2,762,978	219,004	1,796,474	1,939,579	(143,105)	2,112,602	2,016,558	96,044	-	-	-	11,947,739	11,602,927	344,812
1120 Teachers' Hourly	-	2,148	(2,148)	59,200	52,635	6,565	119,140	202,916	(83,776)	59,200	-	59,200	-	-	-	-	-	-	237,540	257,699	(20,159)
1170 Teachers' Salaries - Substitute	117,565	216,883	(99,318)	168,728	227,921	(59,193)	144,430	154,977	(10,547)	61,250	115,175	(53,925)	115,165	208,832	(93,667)	-	-	-	607,138	923,787	(316,649)
1175 Teachers' Salaries - Stipend/Extra Duty	186,470	223,858	(37,388)	138,700	229,188	(90,488)	227,122	188,351	38,771	210,160	130,597	79,563	144,000	195,857	(51,857)	-	-	-	906,452	967,851	(61,399)
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	80,520	75,918	4,602	93,809	88,329	5,480	95,307	89,853	5,454	57,926	54,588	3,338	66,719	62,912	3,807	-	-	-	394,282	371,600	22,681

	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 Administration			Camino Nuevo Charter Academy - Consolidated		
1299 Certificated Pupil Support - Other	258,325	252,144	6,182	210,959	197,261	13,698	214,329	200,664	13,665	130,264	121,908	8,356	150,039	140,498	9,541	-	-	-	963,916	912,474	51,442
1300 Certificated Supervisors' & Administrators' Salaries	897,386	910,107	(12,721)	755,517	753,444	2,073	987,788	975,489	12,299	539,624	543,550	(3,926)	836,143	836,651	(508)	-	-	-	4,016,458	4,019,242	(2,784)
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	**3,797,793**	**3,840,983**	**(43,190)**	**4,226,067**	**4,272,667**	**(46,600)**	**4,770,098**	**4,575,227**	**194,871**	**2,854,899**	**2,905,397**	**(50,499)**	**3,424,668**	**3,461,307**	**(36,639)**	**-**	**-**	**-**	**19,073,525**	**19,055,581**	**17,943**
2000 · Classified Salaries																					
2111 Instructional Aide & Other Salaries	569,379	538,407	30,971	592,385	556,766	35,619	603,348	577,262	26,085	436,747	436,841	(94)	315,376	140,976	174,399	-	-	-	2,517,233	2,250,253	266,980
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	51,600	25,732	25,868	-	-	-	51,600	25,732	25,868
2131 Classified Teacher Salaries	218,044	166,428	51,616	82,178	79,575	2,603	212,565	109,567	102,998	20,597	44,144	(23,547)	-	-	-	-	-	-	533,384	399,713	133,670
2200 Classified Support Salaries	218,835	193,106	25,729	159,567	169,758	(10,191)	212,760	213,645	(884)	122,775	124,432	(1,657)	111,624	85,056	26,569	-	-	-	825,561	785,996	39,565
2300 Classified Supervisors' & Administrators' Salaries	65,526	81,438	(15,912)	114,521	115,883	(1,362)	25,430	25,200	230	15,456	15,314	141	55,332	98,723	(43,391)	-	-	-	276,265	336,558	(60,294)
2400 Classified Office Staff Salaries	325,703	286,065	39,638	247,268	239,579	7,690	462,793	408,008	54,785	259,657	220,041	39,616	281,657	320,238	(38,581)	-	-	-	1,577,078	1,473,930	103,147
2900 Other Classified Salaries	395,548	393,986	1,563	477,522	471,796	5,725	557,565	509,018	48,547	368,221	320,116	48,106	463,759	392,607	71,152	-	-	-	2,262,615	2,087,522	175,093
Total 2000 · Classified Salaries	**1,793,035**	**1,659,430**	**133,604**	**1,673,440**	**1,633,357**	**40,084**	**2,074,460**	**1,842,700**	**231,760**	**1,223,452**	**1,160,887**	**62,565**	**1,279,348**	**1,063,332**	**216,016**	**-**	**-**	**-**	**8,043,735**	**7,359,706**	**684,030**
3000 · Employee Benefits																					
3111 STRS - State Teachers Retirement System	725,378	667,006	58,373	807,179	795,727	11,452	911,089	821,005	90,084	545,286	556,295	(11,009)	654,112	660,102	(5,991)	-	-	-	3,643,043	3,500,134	142,909
3212 PERS - Public Employee Retirement System	480,713	489,202	(8,490)	448,649	414,569	34,080	556,163	519,151	37,012	328,008	301,313	26,694	342,993	269,897	73,096	-	-	-	2,156,525	1,994,133	162,393
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	111,168	116,563	(5,395)	103,753	101,896	1,857	128,617	123,992	4,625	75,854	71,267	4,587	79,320	66,936	12,383	-	-	-	498,712	480,655	18,057
3331 MED - Medicare	81,067	77,669	3,398	85,543	83,258	2,285	99,246	91,192	8,055	59,136	58,137	999	68,208	65,120	3,088	-	-	-	393,200	375,376	17,825
3401 H&W - Health & Welfare	409,319	412,224	(2,905)	424,364	475,521	(51,157)	479,179	385,259	93,920	287,128	282,042	5,087	384,377	365,121	19,256	-	-	-	1,984,368	1,920,166	64,202
3501 SUI - State Unemployment Insurance	2,795	3,377	(581)	2,950	3,542	(592)	3,422	3,876	(454)	2,039	2,468	(428)	2,352	2,803	(451)	-	-	-	13,559	16,066	(2,507)
3601 Workers' Compensation Insurance	52,611	48,117	4,494	57,961	50,304	7,658	59,638	56,624	3,014	36,782	33,721	3,061	42,430	38,361	4,069	-	-	-	249,422	227,127	22,295
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	8	(8)	-	(8,837)	8,837	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,829)	8,829
3902 Other Benefits	-	(8,367)	8,367	-	841	(841)	-	3,130	(3,130)	-	(4,231)	4,231	-	(24,476)	24,476	-	-	-	-	(33,102)	33,102
Total 3000 · Employee Benefits	**1,863,052**	**1,805,800**	**57,251**	**1,930,399**	**1,916,822**	**13,578**	**2,237,354**	**2,004,228**	**233,125**	**1,334,232**	**1,301,011**	**33,221**	**1,573,792**	**1,443,865**	**129,927**	**-**	**-**	**-**	**8,938,829**	**8,471,726**	**467,103**
4000 · Supplies																					
4111 Core Curricula Materials	156,580	173,083	(16,503)	148,234	138,283	9,951	195,501	164,002	31,499	54,580	16,499	38,080	62,141	61,534	607	-	-	-	617,036	553,401	63,635
4211 Books & Other Reference Materials	3,000	4,353	(1,353)	5,000	8,547	(3,547)	6,700	2,612	4,088	3,000	5,109	(2,109)	15,000	39,323	(24,323)	-	-	-	32,700	59,944	(27,244)
4311 Student Materials	83,222	99,886	(16,665)	81,563	126,786	(45,223)	94,859	165,382	(70,523)	65,285	111,823	(46,538)	98,643	143,428	(44,785)	-	-	-	423,572	647,305	(223,734)
4351 Office Supplies	12,000	7,582	4,418	21,600	7,041	14,559	25,020	19,494	5,526	13,800	9,920	3,880	18,000	15,978	2,022	-	-	-	90,420	60,016	30,404
4371 Custodial Supplies	59,400	56,836	2,564	44,880	31,914	12,966	52,800	56,041	(3,241)	36,960	26,529	10,431	57,660	27,112	30,548	-	-	-	251,700	198,432	53,268
4391 Food (Non Nutrition Program)	27,000	34,105	(7,105)	20,900	31,331	(10,431)	34,073	42,009	(7,936)	8,895	17,583	(8,688)	28,934	55,079	(26,145)	-	-	-	119,802	180,108	(60,306)
4392 Uniforms	5,000	1,705	3,295	2,600	5,199	(2,599)	11,251	1,949	9,303	2,000	5,073	(3,073)	7,500	10,351	(2,851)	-	-	-	28,351	24,277	4,074
4393 PE & Sports Equipment	5,000	5,013	(13)	-	2,806	(2,806)	3,800	2,948	852	3,000	1,296	1,704	2,500	873	1,627	-	-	-	14,300	12,936	1,364
4395 Before & After School Program Supplies	230,500	242,024	(11,524)	186,000	111,031	74,969	333,200	183,177	150,023	70,500	44,304	26,196	7,000	-	7,000	-	-	-	827,200	580,536	246,664
4399 All Other Supplies	12,184	34,677	(22,493)	20,889	35,031	(14,142)	29,530	44,631	(15,102)	14,604	21,105	(6,501)	47,165	61,233	(14,068)	-	-	-	124,371	196,677	(72,306)
4390 Other Supplies	279,684	317,523	(37,839)	230,389	185,399	44,990	411,854	274,714	137,140	98,999	89,362	9,637	93,099	127,537	(34,438)	-	-	-	1,114,025	994,535	119,490
4411 Non Capitalized Equipment	70,000	173,708	(103,708)	171,900	104,680	67,220	35,350	232,859	(197,509)	44,800	118,185	(73,385)	130,220	303,263	(173,043)	-	-	-	452,270	932,695	(480,425)
4711 Nutrition Program Food & Supplies	608,260	572,355	35,905	405,605	454,635	(49,030)	550,019	550,342	(322)	241,233	292,332	(51,099)	231,156	228,527	2,628	-	-	-	2,036,272	2,098,190	(61,918)
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	**1,272,145**	**1,405,325**	**(133,180)**	**1,109,170**	**1,057,284**	**51,886**	**1,372,104**	**1,465,447**	**(93,343)**	**558,656**	**669,759**	**(111,103)**	**705,919**	**946,702**	**(240,783)**	**-**	**-**	**-**	**5,017,994**	**5,544,518**	**(526,524)**
5000 · Operating Services																					
5211 Travel & Conferences	10,397	25,530	(15,133)	11,268	18,902	(7,633)	10,413	17,470	(7,057)	6,553	7,622	(1,069)	32,035	27,452	4,583	-	-	-	70,667	96,976	(26,309)
5311 Dues & Memberships	38,286	15,287	22,999	31,480	17,841	13,639	19,105	15,799	3,306	18,577	14,136	4,442	34,775	22,948	11,827	-	-	-	142,223	86,010	56,213
5451 General Insurance	-	-	-	-	-	-	61,489	56,783	4,706	-	-	-	1,904	1,904	-	-	-	-	63,393	58,687	4,706
5511 Utilities	223,362	197,105	26,257	163,883	153,552	10,331	264,634	238,180	26,455	207,219	167,271	39,948	201,541	171,657	29,885	-	-	-	1,060,639	927,764	132,875
5521 Security Services	153,233	144,420	8,813	1,500	8,986	(7,486)	3,000	32,300	(29,300)	1,500	29,709	(28,209)	94,467	103,888	(9,421)	-	-	-	253,700	319,303	(65,603)
5531 Housekeeping Services	105,150	182,091	(76,940)	93,845	59,671	34,174	103,397	122,645	(19,248)	131,280	86,183	45,097	92,645	102,454	(9,809)	-	-	-	526,318	553,044	(26,726)
5599 Other Facility Operations & Utilities	86,778	74,772	12,007	79,580	61,245	18,335	149,623	140,493	9,130	116,399	98,660	17,740	82,630	83,339	(709)	-	-	-	515,010	458,507	56,503
5611 School Rent - Private Facility	466,467	466,467	-	-	-	-	220,833	220,833	0	-	-	-	420,489	420,489	(0)	-	-	-	1,107,788	1,107,788	(0)
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	45,000	(87,033)	132,033	11,795	12,501	(707)	26,487	(58,743)	85,230	-	2,315	(2,315)	70,025	(75,230)	145,255	-	-	-	153,307	(206,188)	359,495
5621 Equipment Lease	52,441	70,620	(18,179)	29,755	40,322	(10,567)	67,184	95,015	(27,830)	25,035	32,282	(7,247)	57,353	80,971	(23,618)	-	-	-	231,768	319,210	(87,441)
5631 Vendor Repairs	275,054	294,441	(19,387)	193,571	145,691	47,880	201,773	103,879	97,894	219,058	128,998	90,059	179,750	118,961	60,789	-	-	-	1,069,205	791,970	277,235
5812 Field Trips & Pupil Transportation	235,000	210,341	24,659	207,700	176,876	30,824	257,590	125,781	131,809	114,161	101,568	12,593	138,341	151,589	(13,248)	-	-	-	952,792	766,155	186,637
5821 Legal Services	-	5,531	(5,531)	35,000	11,965	23,035	-	20,471	(20,471)	-	(7,568)	7,568	-	(9,436)	9,436	-	-	-	35,000	20,962	14,038
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	10,404	2,429	7,975	10,404	2,342	8,062	25,404	2,759	22,645	6,500	1,949	4,551	10,000	1,751	8,249	-	-	-	62,712	11,231	51,481
5841 Contracted Substitute Teachers	15,000	49,869	(34,869)	9,570	71,851	(62,281)	9,560	107,040	(97,480)	9,280	41,104	(31,824)	12,240	155,240	(143,000)	-	-	-	55,650	425,103	(369,453)
5842 Special Education Services	282,890	191,143	91,747	592,635	570,668	21,967	240,350	182,666	57,684	300,080	429,333	(129,253)	255,310	374,879	(119,569)	-	-	-	1,671,265	1,748,689	(77,424)
5843 Non Public School	-	-	-	-	-	-	125,838	127,094	(1,256)	184,835	105,583	79,251	-	-	-	-	-	-	310,673	232,677	77,995
5844 After School Services	203,483	203,483	(0)	203,483	203,483	0	203,483	203,483	0	203,483	203,483	-	-	-	-	-	-	-	813,931	813,931	(0)
5849 Other Student Instructional Services	1,826,988	1,763,541	63,447	1,085,654	1,011,768	73,886	1,286,088	1,219,208	66,880	675,505	593,706	81,799	257,707	367,521	(109,814)	-	-	-	5,131,942	4,955,744	176,198
5852 PD Consultants & Tuition	89,837	78,003	11,834	91,045	97,908	(6,863)	135,567	118,435	17,132	70,265	77,323	(7,058)	49,926	51,766	(1,840)	-	-	-	436,640	423,436	13,204
5854 Nursing & Medical (Non-IEP)	4,100	5,564	(1,464)	7,600	8,327	(727)	9,810	8,279	1,531	4,600	6,961	(2,361)	2,000	2,227	(227)	-	-	-	28,110	31,357	(3,246)
5859 All Other Consultants & Services	208,539	485,193	(276,654)	239,933	294,831	(54,898)	266,848	339,805	(72,956)	159,495	198,109	(38,614)	137,669	169,056	(31,387)	-	-	-	1,012,484	1,486,993	(474,509)
5861 Non Instructional Software	91,227	89,752	1,475	118,918	102,595	16,323	121,634	118,057	3,577	74,739	71,652	3,087	82,348	118,456	(36,108)	-	-	-	488,865	500,512	(11,646)
5865 Fundraising Cost	-	11	(11)	-	4,567	(4,567)	-	1,675	(1,675)	-	7,820	(7,820)	-	4,959	(4,959)	-	-	-	-	19,032	(19,032)
5871 District Oversight Fees	88,846	89,087	(241)	101,891	99,586	2,305	103,857	101,336	2,521	62,536	61,303	1,233	84,654	82,419	2,235	-	-	-	441,784	433,731	8,053
5872 Special Education Fees (SELPA)	136,227	138,956	(2,729)	158,488	157,666	822	161,228	159,306	1,922	97,974	97,968	6	112,887	112,870	17	-	-	-	666,803	666,766	37
5881 Intra-Agency Fees	1,347,418	1,341,080	6,338	1,452,987	1,419,326	33,661	1,521,354	1,471,441	49,913	906,644	875,306	31,338	1,193,476	1,174,444	19,032	-	-	-	6,421,880	6,281,598	140,282
5893 Legal Settlements	-	-	-	-	2,000	(2,000)	-	13,500	(13,500)	-	-	-	-	-	-	-	-	-	-	15,500	(15,500)
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	20,198	43,141	(22,943)	14,221	24,499	(10,278)	21,245	24,401	(3,156)	16,330	15,479	851	17,625	20,590	(2,965)	-	-	-	89,619	128,110	(38,491)

	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 Administration			Camino Nuevo Charter Academy - Consolidated		
5911 Office Phone	17,820	19,793	(1,973)	16,620	19,101	(2,481)	28,956	32,768	(3,812)	12,876	12,470	406	16,063	17,722	(1,659)	-	-	-	92,335	101,853	(9,518)
5913 Mobile Phone	768	1,285	(517)	-	1,335	(1,335)	1,248	1,832	(584)	1,200	1,692	(492)	840	1,234	(394)	-	-	-	4,056	7,377	(3,321)
5921 Internet	15,600	14,677	923	12,552	11,897	655	25,083	23,795	1,289	12,600	11,897	703	15,188	14,677	511	-	-	-	81,023	76,944	4,079
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	800	304	496	1,250	2,678	(1,428)	6,324	2,152	4,172	2,000	648	1,352	5,000	6,124	(1,124)	-	-	-	15,374	11,906	3,468
5999 Other Communications	2,196	2,099	97	1,740	1,672	68	1,164	1,701	(537)	1,236	1,033	203	1,224	1,191	33	-	-	-	7,560	7,697	(137)
Total 5000 · Operating Services	**6,053,510**	**6,118,980**	**(65,471)**	**4,978,368**	**4,815,651**	**162,717**	**5,680,568**	**5,391,637**	**288,931**	**3,641,958**	**3,475,994**	**165,964**	**3,660,111**	**3,878,111**	**(217,999)**	**-**	**-**	**-**	**24,014,516**	**23,680,373**	**334,142**
6000 · Capital Outlay																					
6901 Depreciation Expense	284,328	214,361	69,967	677,169	650,630	26,540	215,778	172,274	43,504	122,156	97,555	24,601	183,544	173,787	9,757	-	-	-	1,482,976	1,308,607	174,369
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	**284,328**	**214,361**	**69,967**	**677,169**	**650,630**	**26,540**	**215,778**	**172,274**	**43,504**	**122,156**	**97,555**	**24,601**	**183,544**	**173,787**	**9,757**	**-**	**-**	**-**	**1,482,976**	**1,308,607**	**174,369**
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**	**15,044,880**	**18,983**	**14,772,982**	**14,524,778**	**248,204**	**16,350,362**	**15,451,514**	**898,848**	**9,735,354**	**9,610,604**	**124,750**	**10,827,383**	**10,967,104**	**(139,722)**	**-**	**-**	**-**	**66,749,943**	**65,598,880**	**1,151,064**
NET INCOME	**80,796**	**343,586**	**262,790**	**149,840**	**49,357**	**(100,483)**	**135,328**	**64,345**	**(70,983)**	**39,015**	**44,512**	**5,497**	**77,656**	**159,934**	**82,278**	**-**	**-**	**-**	**482,635**	**661,734**	**179,099**
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		171,809	374,422		23,295,529	30,408,046	
Cash Flow from Operating Activities							-	-	-												
Net Income	80,796	343,586		149,840	49,357		135,328	64,345	-	39,015	44,512		77,656	159,934		-	-		482,635	661,734	
Change in Accounts Receivable							-	-	-												
Prior Year Accounts Receivable	1,959,486	22,552		1,498,025	(574,147)		1,942,628	325,386	-	1,447,446	893,212		903,814	724,612		-	-		7,751,399	1,391,616	
Current Year Accounts Receivable	(1,739,837)	-		(1,473,057)	-		(1,678,599)	-	-	(1,157,258)	-		(1,006,995)	-		-	-		(7,055,745)	-	
Change in Due from	-	1,595		-	(35)		-	60	-	-	(1,958)		-	(43,529)		-	(43,140)		-	(87,008)	
Change in Accounts Payable	(21,264)	26,029		(12,493)	(346,923)		(33,685)	(372,133)	-	(23,799)	(141,569)		(10,916)	(53,310)		(7,192)	(314,648)		(109,349)	(1,202,554)	
Change in Due to	(82,730)	123,370		(153,458)	(67,740)		(229,821)	(130,469)	-	(172,337)	(142,840)		(346,908)	(137,457)		-	1,199,039		(985,254)	843,903	
Change in Accrued Vacation	-	2,166		-	13,079		-	(591)	-	-	3,307		-	(16,335)		-	12,877		-	14,501	
Change in Payroll Liabilities	-	145,131		-	137,516		-	173,107	-	-	80,119		-	139,079		-	86,340		-	761,292	
Change in Current Lease Payable	7,149	221,965		-	(8,836)		3,382	91,771	-	-	(9,079)		6,167	193,884		-	-		16,698	489,704	
Change in Lease Assets	162,631	181,573		-	8,836		77,009	99,214	-	-	9,079		140,305	154,967		-	-		379,945	453,669	
Change in Prepaid Expenditures	(71,120)	(55,676)		(57,692)	(36,965)		(130,328)	(7,688)	-	(32,902)	(23,922)		(68,564)	(24,090)		(93,631)	(64,966)		(454,236)	(213,308)	
Change in Deposits	-	-		-	-		-	-	-	-	-		-	-		-	-		-	-	
Change in Deferred Revenue	(285,874)	1,207,529		(197,056)	63,543		(232,085)	25,068	-	(69,080)	(138,830)		(73,532)	(491)		-	-		(857,626)	1,156,819	
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)	(467,514)		-	-		(110,593)	(221,187)	-	-	-		(201,641)	(403,283)		-	-		(545,992)	(1,091,984)	
Depreciation Expense	284,328	214,361		677,169	650,630		215,778	172,274	-	122,156	97,555		183,544	173,787		-	-		1,482,976	1,308,607	
Cash Flow from Investing Activities							-	-	-												
Capital Expenditures	-	(286,356)		-	(119,355)		(264,000)	(52,554)	-	(60,000)	(13,700)		-	(243,575)		-	-		(324,000)	(715,540)	
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	8,971,682		4,402,789	5,107,439		7,044,820	9,341,928		2,968,751	4,344,314		3,656,928	4,743,184		70,986	1,249,924		22,655,954	33,758,472	

Camino Nuevo Charter Academy - Consolidated
Financial Analysis
June 2026

Net Income

Camino Nuevo Charter Academy - Consolidated achieved a net income of $662K in FY25-26 compared to $483K in the board approved budget. Reasons for this positive $179K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of June 30, 2026, the school's unrestricted cash balance was $17.09M, which represents a 27% reserve. In addition to this, CNCA has $16.7M of restricted cash. This includes $4.9M of Employee Retention Credit (ERC) funds.

As of June 30, 2026, the Accounts Receivable balance was $6.77M, up from $1.73M in the previous month, due to the recording of FY25-26 funds earned but not yet received.

As of June 30, 2026, the Accounts Payable balance, including payroll liabilities, totaled $3.80M, compared to $4.10M in the prior month.

As of June 30, 2026, CNCA had a debt balance of $8.60M. This debt is related to Prop 55/Kayne Siart construction loan.

Income Statement

Revenue

Total revenue for FY25-26 is $66.26M, which is $972K or 1.4% under budgeted revenue of $67.23M.

All Other Federal Revenue (8299) $176K decrease based on final allocations of 21st Century afterschool grant.

Expanded Learning Opportunity Program (8595) $1.1M decrease in Expanded Learning Opportunity Program funds due to sites spending less than budgeted on field trips, consultants and supplies. In addition to this, there were some funds released to be spent in future years.

Prop 28 Arts & Music (8596) $475K increase based on increased spending toward this fund. All schools added arts and music related expenses to maximize their FY23-24 award that expired June 2026.

State Revenue - Other (8599) $1,283K decrease is primarily due to Learning Recovery and Literacy Coach funds that are now to be spent in future years.

Interest & Dividend Income (8660) $972K increase in interest revenue upon the receipt of LACOE's fourth quarter adjustments from prior year as well as the first three quarters of the current year. In addition, this includes estimated funds to be received for the fourth quarter.

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

Contributions & Events (8695) $105K increase due to funds raised by sites.

SELPA Grants (8698) $126K increase based on special education assistance grants awarded to each charter.

Expenses

Total expenses for FY25-26 are $65.60M, which is $1.15M or 1.7% under budgeted expenditures of $66.75M.

Teachers' Salaries - Substitute (1170) $317K 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.

Instructional Aide & Other Salaries (2111) $267K under budget due to vacant positions, including Behavior Interventionist positions that are covered by third-party providers (**5842).**

Classified Teacher Salaries (2131) $134K under budget partly due to less usage of afterschool intervention staff at Burlington and one Castellanos intervention position being changed to a certificated role under Teacher's hourly account (**1120**).

Student Materials (4311) $224K over budget due to additional supply purchases being made with one-time funds.

Non Capitalized Equipment (4411) $480K over largely due to Dalzell Lance purchasing instruments with their Prop 28 Arts and Music in School funds, Burlington purchasing furniture for their middle school and other sites purchasing additional technology with one-time funds.

Utilities (5511) $133K under budget across the network based on all final billing.

Other Facility Rentals (5619) $359K under budget due to FY24-25 property tax reimbursements received.

Vendor Repairs (5631) $277K under budget based on final billings and reduced costs across the network.

Field Trips & Pupil Transportation (5812) $187K under budget largely due to budgeted ELOP trips that were not done.

Contracted Substitute Teachers (5841) $369K over budget because of teacher vacancies and absenteeism.

Special Education Services (5842) $77K over budget. This increase is large due to substitute expenses related to SpED staff and offset on cost savings on SpED services being rendered to students.

All Other Consultants & Services (5859) $475K over budget partially due to classified staff support being obtained from consultants to cover vacancies or staff being absent. In addition, this includes Avance Resident payments being made to partner schools. The Avance payments are offset by increased grant funds (**8692**).

ADA

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

P2 ADA is 2,727.09 based on enrollment of 2,927 and a 93.0% attendance rate.

Actual ADA through Month 10 is 2,719.80 with ending enrollment of 2,907 and a 92.9% attendance rate.

In Month 10, ADA was 2,697.04 with a 92.7% 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

Actuals as of 6/30/2026

	2025-26 Trend	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	ACTUAL Dec-25	ACTUAL Jan-26	ACTUAL Feb-26	ACTUAL Mar-26	ACTUAL Apr-26	ACTUAL May-26	ACTUAL Jun-26	ACTUAL Accrual	FORECAST Jul-25 - Jun-26	Budget Variance Better / (Worse)	Budget Variance % Better / (Worse)
# of School Days in Month		0	15	20	20	15	10	17	19	20	17	21	9		183		
Enrollment	2,927														2,927	(64)	-2%
Unduplicated Pupil Percentage	97.38%														97.38%		
ADA	2,727.09														2,727.09	(76.89)	
ADA Rate	93.00%														93.00%		
Income																	
8011-8098 · Local Control Funding Formula Sources																	
8011 Local Control Funding Formula	24,947,961	1,335,314	1,335,314	2,403,566	2,403,566	2,403,566	2,403,566	2,403,566	2,197,737	2,197,737	2,197,737	2,197,737	1,515,201	-	24,994,607	(2,720,299)	-10%
8012 Education Protection Account	6,246,150	-	-	1,488,078	-	-	1,488,075	-	-	1,488,748	-	-	1,781,315	-	6,246,216	1,446,753	30%
8019 Local Control Funding Formula - Prior Year	54,733	-	-	-	-	-	-	1,278	41,658	1,281	1,281	1,281	170,501	-	215,999	215,999	100%
8096 In Lieu of Property Taxes	12,130,669	145,249	1,992,035	949,904	193,666	949,904	1,706,142	949,904	338,915	1,543,803	1,502,126	173,970	1,686,609	-	12,132,227	468,203	4%
8098 In Lieu of Property Taxes, Prior Year	(2,109)	-	-	-	-	-	-	-	-	-	(50,871)	-	42,386	-	(8,485)	(8,485)	100%
Total 8011-8098 · Local Control Funding Formula Sources	**43,377,403**	**1,480,563**	**3,327,349**	**4,841,548**	**2,597,232**	**3,353,470**	**5,597,783**	**3,353,470**	**2,537,930**	**5,271,946**	**3,650,273**	**2,372,988**	**5,196,012**	**-**	**43,580,564**	(597,829)	-1%
8100-8299 · Federal Revenue																	
8181 Special Education - Federal (IDEA)	706,644	8,876	121,723	58,043	11,834	58,045	104,256	58,045	20,710	93,212	87,034	10,531	74,426	-	706,735	(24,038)	-3%
8221 Child Nutrition - Federal	2,010,532	-	-	-	-	39,730	-	334,331	217,693	157,040	159,939	172,229	925,674	-	2,006,635	104,448	5%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	1,350,522	-	-	255,805	-	-	446,133	-	-	372,131	-	-	290,278	-	1,364,347	70,009	5%
8292 Title II	145,440	-	-	-	27,816	-	42,702	-	-	-	8,664	-	68,036	-	147,218	9,816	7%
8294 Title III	174,606	-	-	-	29,650	-	21,597	-	-	-	45,890	-	79,236	-	176,373	7,439	4%
8295 Title IV, SSAE	97,172	-	-	-	17,770	-	14,541	-	-	-	7,053	-	59,610	-	98,974	(1,035)	-1%
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	1,341,248	-	-	-	-	-	-	-	-	-	-	-	1,343,500	-	1,343,500	(176,456)	-12%
Total 8100-8299 · Other Federal Income	**5,826,165**	**8,876**	**121,723**	**313,848**	**87,070**	**97,775**	**629,229**	**392,376**	**238,403**	**622,383**	**308,580**	**182,760**	**2,840,760**	**-**	**5,843,783**	(9,818)	0%
8300-8599 · Other State Revenue																	
8520 Child Nutrition - State	490,128	-	-	-	-	10,058	-	85,510	55,897	37,210	38,288	40,939	235,563	-	503,465	34,183	7%
8550 Mandate Block Grant	75,608	-	-	-	-	-	75,600	-	-	-	-	-	-	-	75,600	547	1%
8561 State Lottery - Non Prop 20	569,164	-	-	-	-	-	232,779	-	-	160,307	-	-	176,078	-	569,164	9,793	2%
8562 State Lottery - Prop 20	270,567	-	-	-	-	-	-	-	-	81,993	-	-	188,573	-	270,567	30,418	13%
8560 Lottery Revenue	839,731	-	-	-	-	-	232,779	-	-	242,300	-	-	364,651	-	839,731	40,211	5%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	839,576	-	-	-	-	-	-	475,393	-	-	146,527	-	124,553	-	746,474	(0)	0%
8592 State Mental Health	232,768	11,941	11,941	21,494	21,494	21,494	21,494	21,494	20,256	20,256	20,256	20,256	20,422	-	232,798	5,900	3%
8593 After School Education & Safety	813,931	-	-	-	-	-	-	-	529,055	203,483	-	-	81,393	-	813,931	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Expanded Learning Opportunity Program	5,004,756	2,176,873	233,144	419,660	419,660	419,660	419,660	419,660	419,659	419,659	419,659	419,659	(1,637,966)	-	4,548,988	(1,116,681)	-20%
8596 Prop 28 Arts & Music	716,931	1,032,817	30,843	55,519	55,519	55,519	55,519	55,519	55,607	55,607	55,607	55,607	(826,685)	-	736,998	474,968	181%
8599 State Revenue - Other	3,958,579	7,335,490	-	-	660,775	287,855	-	-	140,764	-	-	335,482	(5,411,102)	-	3,349,263	(1,283,188)	-28%
Total 8300-8599 · Other State Income	**12,972,008**	**10,557,121**	**275,928**	**496,673**	**1,157,448**	**794,586**	**805,052**	**1,057,576**	**1,221,238**	**978,515**	**680,337**	**871,943**	**(7,049,170)**	**-**	**11,847,248**	(1,844,060)	-13%
8600-8799 · Other Local Revenue																	
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	15,000	-	-	-	-	-	-	2,167	-	5,417	-	-	10,293	-	17,877	17,877	100%
8660 Interest & Dividend Income	1,008,000	-	5,252	12,750	7,348	4,537	117,139	218,632	5,635	268,047	5,276	171,231	290,788	-	1,106,634	971,634	720%
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	593,063	-	50,000	15,092	6,092	7,700	9,972	9,801	-	30,000	40,750	-	568,747	-	738,153	46,938	7%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	80,431	509	2,746	7,550	60	2,788	34,764	6,166	6,223	21,037	4,671	10,140	23,486	-	120,140	105,140	701%
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	210	-	(360)	150	-	-	-	
8697 E-Rate	61,555	331	65	65	-	5,800	5,800	5,800	5,800	5,800	5,800	-	17,397	-	52,660	(12,158)	-19%
8698 SELPA Grants	91,607	-	-	-	-	8,691	73,696	-	-	9,220	-	-	34,418	-	126,025	126,025	100%
8699 All Other Local Revenue	-	218,326	1,991	(218,326)	15	-	10,034	(100)	230	-	-	-	5,257	-	17,428	17,428	100%
8792 Transfers of Apportionments - Special Education	2,626,760	31,950	438,178	208,945	42,600	208,946	375,292	208,946	74,549	343,394	346,550	38,605	309,143	-	2,627,098	23,855	1%
Total 8600-8799 · Other Income-Local	**4,476,417**	**251,116**	**498,232**	**26,076**	**56,115**	**238,463**	**626,697**	**451,412**	**92,437**	**683,125**	**403,047**	**219,616**	**1,259,679**	**-**	**4,806,015**	1,296,738	37%

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	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	ACTUAL Dec-25	ACTUAL Jan-26	ACTUAL Feb-26	ACTUAL Mar-26	ACTUAL Apr-26	ACTUAL May-26	Actuals as of ACTUAL Jun-26	6/30/2026 ACTUAL Accrual	FORECAST Jul-25 - Jun-26	Budget Variance Better / (Worse)	Budget Variance % Better / (Worse)
Prior Year Adjustments																	
8999 Other Prior Year Adjustment	183,004	-	-	1,329	46,504	17,336	(22,945)	-	-	1,052	-	34,347	105,382	-	**183,004**	183,004	100%
Total Prior Year Adjustments	**183,004**	-	-	**1,329**	**46,504**	**17,336**	**(22,945)**	-	-	**1,052**	-	**34,347**	**105,382**	-	**183,004**	183,004	100%
TOTAL INCOME	**66,834,997**	**12,297,676**	**4,223,232**	**5,679,474**	**3,944,369**	**4,501,630**	**7,635,816**	**5,254,834**	**4,090,008**	**7,557,021**	**5,042,237**	**3,681,655**	**2,352,662**	-	**66,260,614**	(971,964)	-1%
Expense																	
1000 · Certificated Salaries																	
1110 Teachers' Salaries	12,071,214	-	1,021,427	1,044,643	1,051,692	1,062,808	1,067,178	1,061,951	1,054,034	1,051,837	1,057,659	1,058,444	1,071,255	-	11,602,927	344,812	3%
1120 Teachers' Hourly	238,280	5,539	10,862	17,468	20,814	23,112	23,828	25,874	23,653	26,187	26,774	25,122	28,467	-	257,699	(20,159)	-8%
1170 Teachers' Salaries - Substitute	660,522	14,802	35,481	97,700	98,948	63,949	73,326	63,611	97,899	118,640	84,206	101,641	73,584	-	923,787	(316,649)	-52%
1175 Teachers' Salaries - Stipend/Extra Duty	1,286,195	293,420	76,788	7,004	18,023	23,582	132,950	7,571	19,683	50,318	30,582	37,475	270,456	-	967,851	(61,399)	-7%
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	34,563	34,058	32,980	33,058	33,058	29,148	30,113	-	371,600	22,681	6%
1299 Certificated Pupil Support - Other	944,641	67,767	80,868	82,011	81,650	81,229	76,536	73,617	73,422	73,538	74,471	72,583	74,782	-	912,474	51,442	5%
1300 Certificated Supervisors' & Administrators' Salaries	4,135,279	324,399	331,787	327,599	344,814	323,114	336,592	323,739	334,802	336,997	340,512	328,271	366,617	-	4,019,242	(2,784)	0%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 · Certificated Salaries	**19,732,786**	**738,981**	**1,583,923**	**1,605,276**	**1,644,794**	**1,604,946**	**1,744,972**	**1,590,422**	**1,636,473**	**1,690,574**	**1,647,261**	**1,652,685**	**1,915,274**	-	**19,055,581**	17,943	0%
2000 · Classified Salaries																	
2111 Instructional Aide & Other Salaries	2,677,936	30,120	133,671	212,373	227,918	197,323	193,946	174,333	211,999	231,667	203,267	237,878	195,758	-	2,250,253	266,980	11%
2121 After School Staff Salaries	50,400	-	1,172	3,116	3,738	2,729	1,851	1,937	2,390	3,893	1,723	2,109	1,074	-	25,732	25,868	50%
2131 Classified Teacher Salaries	827,619	124,014	15,200	30,623	28,910	20,882	17,921	21,019	24,751	29,784	28,991	20,869	36,751	-	399,713	133,670	25%
2200 Classified Support Salaries	835,107	56,580	66,343	71,453	69,452	60,575	61,713	54,151	57,666	71,384	64,131	69,862	82,684	-	785,996	39,565	5%
2300 Classified Supervisors' & Administrators' Salaries	328,835	17,875	26,487	29,251	29,261	25,619	26,177	29,737	28,568	32,177	35,856	21,459	34,092	-	336,558	(60,294)	-22%
2400 Classified Office Staff Salaries	1,534,646	109,487	115,602	118,847	123,530	116,980	128,229	124,858	120,449	123,167	117,134	128,824	146,824	-	1,473,930	103,147	7%
2900 Other Classified Salaries	2,273,257	111,177	150,734	190,363	200,086	177,991	181,584	172,763	181,656	184,544	169,972	180,156	186,495	-	2,087,522	175,093	8%
Total 2000 · Classified Salaries	**8,527,800**	**449,252**	**509,208**	**656,026**	**682,894**	**602,099**	**611,422**	**578,800**	**627,479**	**676,616**	**621,075**	**661,157**	**683,677**	-	**7,359,706**	684,030	9%
Total 1000-2000 · Salaries	**28,260,586**	**1,188,233**	**2,093,131**	**2,261,302**	**2,327,688**	**2,207,046**	**2,356,395**	**2,169,222**	**2,263,952**	**2,367,190**	**2,268,336**	**2,313,842**	**2,598,951**	-	**26,415,287**	701,973	3%
3000 · Employee Benefits																	
3111 STRS - State Teachers Retirement System	3,768,962	154,147	294,898	298,439	302,336	297,515	304,557	297,323	304,940	309,020	311,703	305,908	319,349	-	3,500,134	142,909	4%
3212 PERS - Public Employee Retirement System	2,286,303	146,868	139,088	178,693	184,018	164,037	151,360	160,078	168,542	182,741	169,519	177,210	171,979	-	1,994,133	162,393	8%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	528,724	34,831	32,710	42,199	44,228	38,518	39,316	36,845	40,192	43,545	39,342	42,314	46,614	-	480,655	18,057	4%
3331 MED - Medicare	409,779	19,884	29,537	31,938	32,904	31,093	33,116	30,405	31,785	33,316	31,907	32,532	36,960	-	375,376	17,825	5%
3401 H&W - Health & Welfare	2,142,807	365,562	130,518	151,364	174,574	(63,883)	384,430	154,651	(76,960)	386,910	144,695	(74,714)	243,019	-	1,920,166	64,202	3%
3501 SUI - State Unemployment Insurance	14,130	3,897	2,030	1,136	1,104	1,078	25	1,055	1,096	1,149	1,100	1,121	1,275	-	16,066	(2,507)	-18%
3601 Workers' Compensation Insurance	260,313	88,159	-	44,080	(15,309)	22,040	-	44,080	22,040	22,037	-	-	-	-	227,127	22,295	9%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits	-	2	-	-	-	-	-	(2)	(8,837)	-	-	-	8	-	(8,829)	8,829	100%
3902 Other Benefits	-	2,045	-	58	(42,441)	9,857	(25,555)	3,912	-	-	3,797	658	14,568	-	(33,102)	33,102	100%
Total 3000 · Employee Benefits	**9,411,017**	**815,397**	**628,781**	**747,907**	**681,413**	**500,255**	**887,248**	**728,346**	**482,798**	**978,717**	**702,063**	**485,029**	**833,772**	-	**8,471,726**	467,103	5%
Total 1000-3000 · Salaries & Benefits	**37,671,603**	**2,003,630**	**2,721,912**	**3,009,209**	**3,009,101**	**2,707,300**	**3,243,643**	**2,897,568**	**2,746,750**	**3,345,907**	**2,970,399**	**2,798,871**	**3,432,723**	-	**34,887,013**	1,169,076	3%
4000 · Supplies																	
4111 Core Curricula Materials	630,103	80,298	19,956	19,429	35,933	59,907	14,965	947	(10,593)	270,858	38,627	7,232	15,842	-	553,401	63,635	10%
4211 Books & Other Reference Materials	67,527	4,580	5,264	(917)	1,100	1,996	778	2,962	2,292	15,271	19,936	224	6,457	-	59,944	(27,244)	-83%
4311 Student Materials	619,096	67,826	63,401	76,376	44,437	21,270	62,261	(476)	60,075	86,786	35,546	46,399	83,404	-	647,305	(223,734)	-53%
4351 Office Supplies	92,531	6,493	5,845	5,450	7,187	7,250	6,603	6,195	(3,616)	5,546	4,437	4,156	4,470	-	60,016	30,404	34%
4371 Custodial Supplies	221,700	7,583	15,791	17,704	16,098	7,182	19,074	14,190	21,518	20,086	9,920	15,977	33,310	-	198,432	53,268	21%
4391 Food (Non Nutrition Program)	160,343	933	23,750	41,598	6,460	15,862	6,902	8,855	19,068	11,750	16,155	7,063	21,715	-	180,108	(60,306)	-50%
4392 Uniforms	31,426	5,342	498	5,534	-	927	74	-	6,347	463	(9,544)	3,176	11,461	-	24,277	4,074	14%
4393 PE & Sports Equipment	18,200	513	1,213	302	1,033	951	-	538	139	1,514	608	1,702	4,423	-	12,936	1,364	10%
4395 Before & After School Program Supplies	802,450	23,055	17,655	26,599	40,189	29,937	20,477	18,356	147,014	51,454	72,487	82,765	50,551	-	580,536	246,664	30%
4399 All Other Supplies	159,608	6,850	12,658	10,188	7,032	8,741	12,128	7,042	10,939	22,641	31,111	24,156	43,193	-	196,677	(72,306)	-58%
4390 Other Supplies	1,172,027	36,692	55,773	84,221	54,714	56,416	39,580	34,790	183,506	87,822	110,816	118,862	131,343	-	994,535	119,490	11%
4411 Non Capitalized Equipment	858,650	183,965	32,608	29,633	28,605	5,738	8,008	5,826	68,236	25,036	16,067	63,879	465,094	-	932,695	(480,425)	-106%
4711 Nutrition Program Food & Supplies	2,131,255	16,689	131,302	60,741	103,683	274,060	273,040	111,956	128,165	221,536	340,672	214,047	222,300	-	2,098,190	(61,918)	-3%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 4000 · Supplies	**5,792,888**	**404,126**	**329,940**	**292,637**	**291,757**	**433,818**	**424,310**	**176,390**	**449,583**	**732,939**	**576,022**	**470,776**	**962,222**	-	**5,544,518**	(526,524)	-10%
5000 · Operating Services																	
5211 Travel & Conferences	98,323	2,816	3,433	791	778	1,633	5,718	9,843	4,488	10,265	19,444	5,225	32,542	-	96,976	(26,309)	-37%

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	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	ACTUAL Dec-25	ACTUAL Jan-26	ACTUAL Feb-26	ACTUAL Mar-26	ACTUAL Apr-26	ACTUAL May-26	Actuals as of ACTUAL Jun-26	6/30/2026 ACTUAL Accrual	FORECAST Jul-25 - Jun-26	Budget Variance Better / (Worse)	Budget Variance % Better / (Worse)
5311 Dues & Memberships	143,717	55,763	5,871	5,932	6,224	2,780	1,140	150	(150)	4,835	1,060	-	2,405	-	86,010	56,213	40%
5451 General Insurance	58,657	38,578	-	-	-	1,904	-	18,205	-	-	-	-	-	-	58,687	4,706	7%
5511 Utilities	989,593	25,221	56,639	51,880	159,919	47,432	46,660	51,306	102,462	58,406	64,073	108,405	155,361	-	927,764	132,875	13%
5521 Security Services	290,623	42,497	34,903	25,019	17,316	21,021	20,760	21,830	22,868	26,758	21,853	22,596	41,882	-	319,303	(65,603)	-26%
5531 Housekeeping Services	794,134	7,150	31,205	17,151	9,356	29,661	29,304	27,940	59,397	55,911	48,285	62,662	175,024	-	553,044	(26,726)	-5%
5599 Other Facility Operations & Utilities	509,110	25,811	21,396	28,723	48,150	13,758	65,978	14,956	52,201	42,847	46,149	39,461	59,077	-	458,507	56,503	11%
5611 School Rent - Private Facility	1,107,788	90,810	90,810	90,810	106,810	90,810	90,810	74,810	90,810	90,810	90,810	90,810	108,882	-	1,107,788	(0)	0%
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	(177,278)	1,542	2,876	1,632	4,251	30,186	3,514	(297,179)	3,982	8,284	14,077	3,295	17,352	-	(206,188)	359,495	234%
5621 Equipment Lease	286,758	29,243	46,719	8,301	20,081	1,109	41,162	20,599	13,967	40,011	19,594	25,824	52,601	-	319,210	(87,441)	-38%
5631 Vendor Repairs	1,064,207	64,959	108,249	54,842	59,009	60,402	80,624	26,376	70,327	62,915	47,403	47,167	109,697	-	791,970	277,235	26%
5812 Field Trips & Pupil Transportation	1,061,964	2,223	8,744	28,115	42,334	120,791	49,887	32,413	71,653	181,044	48,059	56,911	123,982	-	766,155	186,637	20%
5821 Legal Services	28,797	1,874	(6,166)	1,642	4,825	3,969	7,170	8,475	(44,260)	30,602	5,940	5,212	1,681	-	20,962	14,038	40%
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5831 Advertisement & Recruitment	68,712	58	504	2,253	463	145	794	729	2,378	586	1,900	197	1,225	-	11,231	51,481	82%
5841 Contracted Substitute Teachers	455,179	5,144	5,070	18,720	39,660	39,921	31,310	22,094	46,170	37,255	57,832	70,001	51,927	-	425,103	(369,453)	-664%
5842 Special Education Services	2,219,950	31,431	26,528	72,129	145,241	252,641	146,391	156,642	115,901	191,568	240,898	130,034	239,285	-	1,748,689	(77,424)	-5%
5843 Non Public School	237,878	-	-	4,390	-	67,700	72,090	36,045	-	4,733	25,419	-	22,300	-	232,677	77,995	25%
5844 After School Services	813,931	-	-	-	147,987	73,994	73,994	73,994	-	147,988	73,994	56,790	165,191	-	813,931	(0)	0%
5849 Other Student Instructional Services	5,085,420	200,250	-	25,000	746,571	718,595	463,818	607,562	144,675	762,891	460,983	203,307	622,091	-	4,955,744	176,198	3%
5852 PD Consultants & Tuition	415,422	1,500	32,115	34,899	6,500	-	176,063	48,475	29,677	40,400	5,640	4,617	43,550	-	423,436	13,204	3%
5854 Nursing & Medical (Non-IEP)	28,110	-	-	2,798	1,479	-	-	-	-	-	20	3,197	23,863	-	31,357	(3,246)	-12%
5859 All Other Consultants & Services	1,357,025	58,035	133,134	106,579	54,261	245,632	27,562	168,690	43,400	149,993	57,262	64,506	377,939	-	1,486,993	(474,509)	-47%
5861 Non Instructional Software	536,853	292,171	15,608	98,670	28,264	1,550	6,113	(4,038)	10,404	21,746	4,078	5,837	20,109	-	500,512	(11,646)	-2%
5865 Fundraising Cost	6,311	3,600	-	924	-	181	25	1,164	4,560	7,747	831	-	-	-	19,032	(19,032)	100%
5871 District Oversight Fees	433,248	5,218	72,669	34,616	6,958	34,616	62,274	34,616	12,176	56,471	55,293	6,264	52,560	-	433,731	8,053	2%
5872 Special Education Fees (SELPA)	666,681	8,166	111,980	53,396	10,886	53,396	95,906	53,396	19,052	87,324	86,730	9,828	76,706	-	666,766	37	0%
5881 Intra-Agency Fees	6,287,913	-	1,605,470	-	-	(3,801)	-	1,254,087	-	881,246	-	1,299,265	1,245,331	-	6,281,598	140,282	2%
5893 Legal Settlements	-	-	-	-	-	-	-	-	-	-	-	-	15,500	-	15,500	(15,500)	100%
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	-	-	28	(28)	-	978	(978)	1,272	297	-	-	(1,569)	-	0	(0)	100%
5899 All Other Expenses	134,298	1,074	10,687	1,438	21,187	6,779	15,169	11,463	5,249	2,078	15,419	1,359	36,209	-	128,110	(38,491)	-43%
5911 Office Phone	100,958	5,553	1,925	7,509	2,424	-	12,217	1,941	24,720	5,581	8,307	1,941	29,733	-	101,853	(9,518)	-10%
5913 Mobile Phone	7,409	363	-	1,052	-	-	-	2,772	-	-	-	2,054	1,135	-	7,377	(3,321)	-82%
5921 Internet	77,077	6,400	6,400	6,400	-	6,400	6,405	6,424	6,424	6,424	6,424	-	19,244	-	76,944	4,079	5%
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	17,724	71	858	1,417	1,101	242	1,586	748	2,411	265	294	750	2,163	-	11,906	3,468	23%
5999 Other Communications	7,596	645	640	655	645	630	615	625	645	665	655	640	637	-	7,697	(137)	-2%
Total 5000 · Operating Services	**25,214,088**	**1,008,163**	**2,428,268**	**787,709**	**1,692,652**	**1,924,075**	**1,636,036**	**2,486,174**	**916,859**	**3,017,945**	**1,528,722**	**2,328,154**	**3,925,616**	**-**	**23,680,373**	334,142	1%
6000 · Capital Outlay																	
6901 Depreciation Expense	1,317,879	116,198	116,366	116,356	116,793	107,520	105,821	105,745	105,342	105,118	106,553	105,473	101,322	-	1,308,607	174,369	12%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 · Capital Outlay	**1,317,879**	**116,198**	**116,366**	**116,356**	**116,793**	**107,520**	**105,821**	**105,745**	**105,342**	**105,118**	**106,553**	**105,473**	**101,322**	**-**	**1,308,607**	174,369	12%
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	**70,174,827**	**3,532,116**	**5,596,486**	**4,296,142**	**5,110,302**	**5,172,713**	**5,409,810**	**5,665,877**	**4,218,534**	**7,290,045**	**5,181,696**	**5,703,274**	**8,421,883**	**-**	**65,598,880**	1,151,064	2%
NET INCOME	**(3,339,830)**	**8,765,560**	**(1,373,255)**	**1,383,332**	**(1,165,933)**	**(671,083)**	**2,226,006**	**(411,043)**	**(128,526)**	**266,975**	**(139,459)**	**(2,021,618)**	**(6,069,222)**	**-**	**661,734**	179,099	37%
Operating Income															**1,970,341**		
Beginning Cash Balance	30,408,047	30,408,047	30,126,213	32,726,705	34,267,984	34,078,046	34,818,785	37,626,697	37,101,386	36,709,277	37,549,500	35,538,580	35,085,267	33,758,473	30,408,047	7,112,518	
Cash Flow from Operating Activities																	
Net Income	(3,339,830)	8,765,560	(1,373,255)	1,383,332	(1,165,933)	(671,083)	2,226,006	(411,043)	(128,526)	266,975	(139,459)	(2,021,618)	(6,069,222)	-	661,734	179,099	
Change in Accounts Receivable																	
Prior Year Accounts Receivable	-	3,470,544	1,404,016	711,271	318,880	-	204,274	100	87,916	164,420	-	67,463	(5,037,268)	-	1,391,616	(6,359,783)	
Current Year Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,055,745	

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	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	ACTUAL Dec-25	ACTUAL Jan-26	ACTUAL Feb-26	ACTUAL Mar-26	ACTUAL Apr-26	ACTUAL May-26	Actuals as of ACTUAL Jun-26	6/30/2026 ACTUAL Accrual	FORECAST Jul-25 - Jun-26	Budget Variance Better / (Worse)	Budget Variance % Better / (Worse)
Change in Due from	-	(345,481)	(94,955)	(221,734)	(147,768)	717,190	(145,600)	9,005	(112,606)	123,285	(124,262)	300,138	(44,219)	-	(87,008)	(87,008)	
Change in Accounts Payable	(1,202,554)	(1,576,286)	1,629,762	(2,021,982)	27,646	(99,101)	(136,594)	1,316,349	(335,838)	(250,206)	(386,332)	448,955	181,072	-	(1,202,554)	(1,093,204)	
Change in Due to	843,903	(523,954)	1,475	(7,236)	(4,407)	(177,191)	(5,309)	(7,236)	(7,233)	(9,163)	(131,331)	(7,236)	1,722,725	-	843,903	1,829,157	
Change in Current Lease Payable	(26,707)	(51,597)	(53,500)	(51,861)	(55,994)	(56,127)	(52,260)	(44,394)	(52,528)	(52,662)	(52,797)	(52,932)	520,361	545,992	489,704		
Change in Lease Assets	423,350	39,151	39,283	39,415	39,548	39,681	39,814	39,948	40,082	40,216	40,351	40,486	15,695	-	453,669		
Change in Accrued Vacation	14,501	-	-	-	-	-	-	-	-	-	-	-	14,501	-	14,501	14,501	
Change in Payroll Liabilities	761,292	(462,768)	652,820	282,978	703,018	655,591	662,185	(1,352,505)	28,074	708,133	(1,339,388)	699,090	(475,937)	-	761,292	761,292	
Change in Prepaid Expenditures	(213,308)	203,979	(5)	(9,014)	(8,613)	(742)	(17,651)	(38,461)	-	(6,272)	(3,720)	(30,882)	(301,928)	-	(213,308)	240,929	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Deferred Revenue	1,156,819	(9,897,691)	324,811	1,568,326	-	225,000	-	18,000	104,957	-	75,000	24,000	8,714,416	-	1,156,819	2,014,445	
Change in OPEB / Net Pension Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Long Term Lease Liabilities	(545,992)	-	-	-	-	-	-	-	-	-	-	-	(545,992)	(545,992)	(1,091,984)	(545,992)	
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	1,308,607	116,198	116,366	116,356	116,793	107,520	105,821	105,745	105,342	105,118	106,553	105,473	101,322	-	1,308,607	(174,369)	
Cash Flow from Investing Activities																	
Capital Expenditures	(715,540)	(19,488)	(46,325)	(39,107)	(13,107)	-	(72,775)	(160,820)	(121,750)	(38,063)	(55,535)	(26,250)	(122,321)	-	(715,540)	(391,540)	
Cash Flow from Financing Activities																	
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Loans	(421,026)	-	-	(209,465)	-	-	-	-	-	(211,560)	-	-	-	-	(421,026)	-	
Ending Cash Balance	**28,451,562**	**30,126,213**	**32,726,705**	**34,267,984**	**34,078,046**	**34,818,785**	**37,626,697**	**37,101,386**	**36,709,277**	**37,549,500**	**35,538,580**	**35,085,267**	**33,758,473**	**33,758,473**	**33,758,473**		

Coversheet

FY25-26 Unaudited Actuals as Submitted to LAUSD

Section: VIII. Financials
Item: C. FY25-26 Unaudited Actuals as Submitted to LAUSD
Purpose: Vote
Submitted by:
Related Material: CNCA#4 - Unaudited Actuals - Form 62.pdf
CNHS#2 - Unaudited Actuals - Form 62.pdf
CNCA#2 - Unaudited Actuals - Form 62.pdf
CNCA#1 - Unaudited Actuals - Form 62.pdf
CNCA#3 - Unaudited Actuals - Form 62.pdf

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

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0124826
Form 62
G8AX43RWGF(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,155,009.00	5,958,397.80	-3.2%
2) Federal Revenue		8100-8299	915,818.17	868,877.06	-5.1%
3) Other State Revenue		8300-8599	1,858,525.19	1,817,846.05	-2.2%
4) Other Local Revenue		8600-8799	725,763.77	663,138.50	-8.6%
5) TOTAL, REVENUES			9,655,116.13	9,308,259.41	-3.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,905,397.29	2,699,428.01	-7.1%
2) Classified Salaries		2000-2999	1,160,887.00	1,190,261.00	2.5%
3) Employee Benefits		3000-3999	1,301,011.01	1,291,127.54	-0.8%
4) Books and Supplies		4000-4999	669,759.26	525,613.53	-21.5%
5) Services and Other Operating Expenses		5000-5999	3,475,994.13	3,492,547.54	0.5%
6) Depreciation and Amortization		6000-6999	97,554.97	86,825.92	-11.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,610,603.66	9,285,803.54	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,512.47	22,455.87	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(0.01)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(0.01)	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			44,512.47	22,455.86	-49.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,829,457.13	4,059,935.31	6.0%
b) Audit Adjustments		9793	185,965.71	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,015,422.84	4,059,935.31	1.1%
d) Other Restatements		9795	0.00	4,499.54	New
e) Adjusted Beginning Net Position (F1c + F1d)			4,015,422.84	4,064,434.85	1.2%
2) Ending Net Position, June 30 (E + F1e)			4,059,935.31	4,086,890.71	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	376,764.30	414,316.83	10.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,683,171.01	3,672,573.88	-0.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,344,314.39		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	80,924.00		
4) Due from Grantor Government		9290	704,285.15		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	53,189.87		
8) Other Current Assets		9340	1,957.68		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	435,682.26		
e) Accumulated Depreciation - Buildings		9435	(134,825.72)		
f) Equipment		9440	554,430.82		
g) Accumulated Depreciation - Equipment		9445	(478,523.06)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	49,657.14		
j) Accumulated Amortization-Lease Assets		9465	(46,587.44)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			5,564,505.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	689,378.85		
2) Due to Grantor Governments		9590	16,261.70		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	752,439.11		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	43,420.40		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	3,069.70		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,504,569.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			4,059,935.33		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,255,220.00	3,328,969.75	2.3%
Education Protection Account State Aid - Current Year		8012	1,092,501.00	998,007.87	-8.6%
State Aid - Prior Years		8019	25,895.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,781,393.00	1,631,420.18	-8.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,155,009.00	5,958,397.80	-3.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	252,682.57	220,696.26	-12.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	104,286.00	96,670.78	-7.3%
Title I, Part A, Basic	3010	8290	212,483.00	212,483.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,237.00	22,957.00	-1.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	23,130.33	18,720.36	-19.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	299,999.27	297,349.66	-0.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			915,818.17	868,877.06	-5.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	78,042.83	61,032.33	-21.8%
Mandated Costs Reimbursements		8550	8,898.00	8,540.00	-4.0%
Lottery - Unrestricted and Instructional Materials		8560	115,313.08	106,517.88	-7.6%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	653,510.93	737,735.33	12.9%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	184,629.09	81,282.88	-56.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	614,648.42	619,254.79	0.7%
TOTAL, OTHER STATE REVENUE			1,858,525.19	1,817,846.05	-2.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	197,434.75	120,000.00	-39.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	404,801.19	502,419.60	24.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	123,527.83	40,718.90	-67.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			725,763.77	663,138.50	-8.6%
TOTAL, REVENUES			9,655,116.13	9,308,259.41	-3.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,185,350.71	1,940,255.89	-11.2%
Certificated Pupil Support Salaries		1200	176,496.60	193,243.43	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	543,549.98	565,928.69	4.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,905,397.29	2,699,428.01	-7.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	480,985.08	518,405.00	7.8%
Classified Support Salaries		2200	124,431.69	138,016.50	10.9%
Classified Supervisors' and Administrators' Salaries		2300	15,314.16	14,499.00	-5.3%
Clerical, Technical and Office Salaries		2400	220,040.55	181,617.05	-17.5%
Other Classified Salaries		2900	320,115.52	337,723.45	5.5%
TOTAL, CLASSIFIED SALARIES			1,160,887.00	1,190,261.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	556,295.05	515,590.75	-7.3%
PERS		3201-3202	301,313.23	314,228.90	4.3%
OASDI/Medicare/Alternative		3301-3302	129,403.46	130,196.67	0.6%
Health and Welfare Benefits		3401-3402	282,041.87	296,173.00	5.0%
Unemployment Insurance		3501-3502	2,467.50	1,944.84	-21.2%
Workers' Compensation		3601-3602	33,721.09	32,993.38	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(4,231.19)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,301,011.01	1,291,127.54	-0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	16,499.39	50,317.75	205.0%
Books and Other Reference Materials		4200	5,109.05	3,500.00	-31.5%
Materials and Supplies		4300	237,633.61	175,593.61	-26.1%
Noncapitalized Equipment		4400	118,185.34	44,800.00	-62.1%
Food		4700	292,331.87	251,402.17	-14.0%
TOTAL, BOOKS AND SUPPLIES			669,759.26	525,613.53	-21.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,621.76	8,932.25	17.2%
Dues and Memberships		5300	14,135.66	12,461.58	-11.8%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	381,823.13	432,276.74	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,595.15	227,178.15	38.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	2,881,077.88	2,783,028.70	-3.4%
Communications		5900	27,740.55	28,670.12	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,475,994.13	3,492,547.54	0.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	97,554.97	86,825.92	-11.0%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			97,554.97	86,825.92	-11.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			9,610,603.66	9,285,803.54	-3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	(0.01)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(0.01)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(0.01)	New

Powered by BoardOnTrack

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,155,009.00	5,958,397.80	-3.2%
2) Federal Revenue		8100-8299	915,818.17	868,877.06	-5.1%
3) Other State Revenue		8300-8599	1,858,525.19	1,817,846.05	-2.2%
4) Other Local Revenue		8600-8799	725,763.77	663,138.50	-8.6%
5) TOTAL, REVENUES			9,655,116.13	9,308,259.41	-3.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		5,068,182.53	4,741,500.68	-6.4%
2) Instruction - Related Services	2000-2999		2,767,482.01	2,750,693.87	-0.6%
3) Pupil Services	3000-3999		772,251.64	728,511.40	-5.7%
4) Ancillary Services	4000-4999		1,295.91	3,000.00	131.5%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		408,814.12	382,825.54	-6.4%
8) Plant Services	8000-8999		592,577.45	679,272.05	14.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,610,603.66	9,285,803.54	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,512.47	22,455.87	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(0.01)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(0.01)	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			44,512.47	22,455.86	-49.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,829,457.13	4,059,935.31	6.0%
b) Audit Adjustments		9793	185,965.71	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,015,422.84	4,059,935.31	1.1%
d) Other Restatements		9795	0.00	4,499.54	New
e) Adjusted Beginning Net Position (F1c + F1d)			4,015,422.84	4,064,434.85	1.2%
2) Ending Net Position, June 30 (E + F1e)			4,059,935.31	4,086,890.71	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	376,764.30	414,316.83	10.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,683,171.01	3,672,573.88	-0.3%

Powered by BoardOnTrack

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

Unaudited Actuals
Charter Schools Enterprise Fund
Exhibit: Restricted Net Position Detail

19 64733 0124826
Form 62
G8AX43RWGF(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Powered by BoardOnTrack

Camino Nuevo High #2
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0127910
Form 62
G8ABYYS9RG(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,278,630.00	8,740,861.57	5.6%
2) Federal Revenue		8100-8299	641,511.54	617,050.79	-3.8%
3) Other State Revenue		8300-8599	1,401,266.00	1,545,019.19	10.3%
4) Other Local Revenue		8600-8799	805,630.68	816,068.10	1.3%
5) TOTAL, REVENUES			11,127,038.22	11,718,999.65	5.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	3,461,307.25	3,513,999.72	1.5%
2) Classified Salaries		2000-2999	1,063,331.90	1,335,072.76	25.6%
3) Employee Benefits		3000-3999	1,443,864.86	1,630,465.47	12.9%
4) Books and Supplies		4000-4999	946,702.35	700,509.44	-26.0%
5) Services and Other Operating Expenses		5000-5999	3,878,110.73	4,052,150.10	4.5%
6) Depreciation and Amortization		6000-6999	173,787.28	133,167.06	-23.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,967,104.37	11,365,364.55	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,933.85	353,635.10	121.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			159,933.85	353,635.10	121.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,804,554.63	4,964,488.48	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,804,554.63	4,964,488.48	3.3%
d) Other Restatements		9795	0.00	(107,543.29)	New
e) Adjusted Beginning Net Position (F1c + F1d)			4,804,554.63	4,856,945.19	1.1%
2) Ending Net Position, June 30 (E + F1e)			4,964,488.48	5,210,580.29	5.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	941,687.46	1,011,569.47	7.4%
b) Restricted Net Position		9797	2,805.35	2,805.35	0.0%
c) Unrestricted Net Position		9790	4,019,995.67	4,196,205.47	4.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,743,183.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	49,828.00		
4) Due from Grantor Government		9290	878,255.49		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	90,262.94		
8) Other Current Assets		9340	45,226.75		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Camino Nuevo High #2
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0127910
Form 62
G8ABYYS9RG(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	187,208.00		
c) Accumulated Depreciation - Land Improvements		9425	(23,306.00)		
d) Buildings		9430	766,203.00		
e) Accumulated Depreciation - Buildings		9435	(165,684.00)		
f) Equipment		9440	901,256.00		
g) Accumulated Depreciation - Equipment		9445	(723,989.54)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	9,017,297.99		
j) Accumulated Amortization-Lease Assets		9465	(499,270.08)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			15,266,472.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	529,970.78		
2) Due to Grantor Governments		9590	9,925.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,364,196.19		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	30,664.69		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	8,367,227.21		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			10,301,983.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			4,964,488.48		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	6,095,799.00	6,601,821.07	8.3%
Education Protection Account State Aid - Current Year		8012	92,340.00	94,000.00	1.8%
State Aid - Prior Years		8019	36,765.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,053,726.00	2,045,040.50	-0.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,278,630.00	8,740,861.57	5.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	218,473.87	198,981.57	-8.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	120,200.00	121,180.10	0.8%
Title I, Part A, Basic	3010	8290	246,887.00	242,924.00	-1.6%

Powered by BoardOnTrack

Camino Nuevo High #2
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0127910
Form 62
G8ABYYS9RG(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,145.00	25,829.00	-1.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	11,769.67	10,428.12	-11.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	18,036.00	17,708.00	-1.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			641,511.54	617,050.79	-3.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	56,304.99	52,310.37	-7.1%
Mandated Costs Reimbursements		8550	27,577.00	27,924.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	131,759.53	133,523.77	1.3%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	305,754.32	260,253.70	-14.9%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	225,101.22	25,000.00	-88.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	654,768.94	1,046,007.35	59.8%
TOTAL, OTHER STATE REVENUE			1,401,266.00	1,545,019.19	10.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	222,386.22	120,000.00	-46.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	469,312.71	629,800.00	34.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	113,931.75	66,268.10	-41.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Camino Nuevo High #2
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0127910
Form 62
G8ABYYS9RG(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			805,630.68	816,068.10	1.3%
TOTAL, REVENUES			11,127,038.22	11,718,999.65	5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,421,247.00	2,414,547.47	-0.3%
Certificated Pupil Support Salaries		1200	203,409.25	242,396.13	19.2%
Certificated Supervisors' and Administrators' Salaries		1300	836,651.00	857,056.12	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,461,307.25	3,513,999.72	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	166,708.84	358,848.25	115.3%
Classified Support Salaries		2200	85,055.70	135,459.00	59.3%
Classified Supervisors' and Administrators' Salaries		2300	98,722.63	111,708.00	13.2%
Clerical, Technical and Office Salaries		2400	320,238.01	300,588.68	-6.1%
Other Classified Salaries		2900	392,606.72	428,468.83	9.1%
TOTAL, CLASSIFIED SALARIES			1,063,331.90	1,335,072.76	25.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	660,102.33	671,173.94	1.7%
PERS		3201-3202	269,897.28	352,459.21	30.6%
OASDI/Medicare/Alternative		3301-3302	132,056.39	153,086.07	15.9%
Health and Welfare Benefits		3401-3402	365,120.94	408,425.86	11.9%
Unemployment Insurance		3501-3502	2,803.21	2,424.55	-13.5%
Workers' Compensation		3601-3602	38,360.67	42,895.84	11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(24,475.96)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,443,864.86	1,630,465.47	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	61,534.20	62,835.94	2.1%
Books and Other Reference Materials		4200	39,322.60	15,000.00	-61.9%
Materials and Supplies		4300	314,055.24	271,434.08	-13.6%
Noncapitalized Equipment		4400	303,263.14	132,003.24	-56.5%
Food		4700	228,527.17	219,236.18	-4.1%
TOTAL, BOOKS AND SUPPLIES			946,702.35	700,509.44	-26.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,452.38	32,035.25	16.7%
Dues and Memberships		5300	22,947.72	29,224.62	27.4%
Insurance		5400-5499	1,904.00	1,904.00	0.0%
Operations and Housekeeping Services		5500	461,336.66	507,187.88	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	545,191.27	720,654.57	32.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	2,778,330.97	2,719,511.90	-2.1%
Communications		5900	40,947.73	41,631.88	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,878,110.73	4,052,150.10	4.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	173,787.28	133,167.06	-23.4%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			173,787.28	133,167.06	-23.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			10,967,104.37	11,365,364.55	3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Powered by BoardOnTrack

Camino Nuevo High #2
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Function

19 64733 0127910
Form 62
G8ABYYS9RG(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,278,630.00	8,740,861.57	5.6%
2) Federal Revenue		8100-8299	641,511.54	617,050.79	-3.8%
3) Other State Revenue		8300-8599	1,401,266.00	1,545,019.19	10.3%
4) Other Local Revenue		8600-8799	805,630.68	816,068.10	1.3%
5) TOTAL, REVENUES			11,127,038.22	11,718,999.65	5.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		4,569,168.08	4,583,053.93	0.3%
2) Instruction - Related Services	2000-2999		4,055,463.48	4,085,910.42	0.8%
3) Pupil Services	3000-3999		765,283.36	856,390.08	11.9%
4) Ancillary Services	4000-4999		10,312.26	10,500.00	1.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		560,045.82	574,898.22	2.7%
8) Plant Services	8000-8999		1,006,831.37	1,254,611.90	24.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,967,104.37	11,365,364.55	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			159,933.85	353,635.10	121.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			159,933.85	353,635.10	121.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,804,554.63	4,964,488.48	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,804,554.63	4,964,488.48	3.3%
d) Other Restatements		9795	0.00	(107,543.29)	New
e) Adjusted Beginning Net Position (F1c + F1d)			4,804,554.63	4,856,945.19	1.1%
2) Ending Net Position, June 30 (E + F1e)			4,964,488.48	5,210,580.29	5.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	941,687.46	1,011,569.47	7.4%
b) Restricted Net Position		9797	2,805.35	2,805.35	0.0%
c) Unrestricted Net Position		9790	4,019,995.67	4,196,205.47	4.4%

Powered by BoardOnTrack

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,805.35	2,805.35
Total, Restricted Net Position		2,805.35	2,805.35

Powered by BoardOnTrack

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

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0122861
Form 62
G8ARYMBCJC(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,997,083.00	10,573,371.43	5.8%
2) Federal Revenue		8100-8299	1,328,240.28	1,313,687.88	-1.1%
3) Other State Revenue		8300-8599	2,298,478.61	2,528,872.38	10.0%
4) Other Local Revenue		8600-8799	950,332.85	1,066,812.40	12.3%
5) TOTAL, REVENUES			14,574,134.74	15,482,744.09	6.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	4,272,666.99	4,412,396.22	3.3%
2) Classified Salaries		2000-2999	1,633,356.67	1,793,693.92	9.8%
3) Employee Benefits		3000-3999	1,916,821.68	2,104,429.92	9.8%
4) Books and Supplies		4000-4999	1,057,284.32	1,064,369.83	0.7%
5) Services and Other Operating Expenses		5000-5999	4,815,651.08	4,892,279.81	1.6%
6) Depreciation and Amortization		6000-6999	650,629.52	646,275.99	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	178,367.71	169,905.10	-4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,524,777.97	15,083,350.79	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,356.77	399,393.30	709.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			49,356.77	399,393.30	709.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,098,717.87	28,467,898.59	1.3%
b) Audit Adjustments		9793	319,823.95	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			28,418,541.82	28,467,898.59	0.2%
d) Other Restatements		9795	0.00	6,142.60	New
e) Adjusted Beginning Net Position (F1c + F1d)			28,418,541.82	28,474,041.19	0.2%
2) Ending Net Position, June 30 (E + F1e)			28,467,898.59	28,873,434.49	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	24,670,962.15	24,140,720.62	-2.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,796,936.44	4,732,713.87	24.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,107,438.64		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	40,000.00		
4) Due from Grantor Government		9290	1,501,096.39		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	58,276.76		
8) Other Current Assets		9340	740.12		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	12,579,940.86		
b) Land Improvements		9420	227,840.13		
c) Accumulated Depreciation - Land Improvements		9425	(37,485.59)		
d) Buildings		9430	25,992,688.95		
e) Accumulated Depreciation - Buildings		9435	(5,679,232.82)		
f) Equipment		9440	712,252.22		
g) Accumulated Depreciation - Equipment		9445	(522,948.78)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	48,329.60		
j) Accumulated Amortization-Lease Assets		9465	(45,341.97)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			39,983,594.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	715,690.67		
2) Due to Grantor Governments		9590	95,026.98		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	429,488.20		
5) Unearned Revenue		9650	2,054,582.78		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	45,314.98		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	2,987.63		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	8,172,604.62		
7) TOTAL, LIABILITIES			11,515,695.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			28,467,898.65		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,323,185.00	5,972,193.33	12.2%
Education Protection Account State Aid - Current Year		8012	1,766,593.00	1,748,346.60	-1.0%
State Aid - Prior Years		8019	39,859.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,867,446.00	2,852,831.50	-0.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,997,083.00	10,573,371.43	5.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	433,495.11	432,691.53	-0.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	167,819.00	169,046.24	0.7%
Title I, Part A, Basic	3010	8290	325,375.00	320,142.00	-1.6%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	35,217.00	34,792.00	-1.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	45,145.00	36,309.96	-19.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	321,189.17	320,706.15	-0.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,328,240.28	1,313,687.88	-1.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	117,710.48	114,261.64	-2.9%
Mandated Costs Reimbursements		8550	13,382.00	13,744.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	186,482.84	186,265.66	-0.1%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,217,322.95	1,258,120.03	3.4%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	43,254.02	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	516,843.48	752,998.21	45.7%
TOTAL, OTHER STATE REVENUE			2,298,478.61	2,528,872.38	10.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	216,129.59	120,000.00	-44.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	648,246.84	878,571.00	35.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	85,956.42	68,241.40	-20.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			950,332.85	1,066,812.40	12.3%
TOTAL, REVENUES			14,574,134.74	15,482,744.09	6.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,233,632.21	3,262,851.34	0.9%
Certificated Pupil Support Salaries		1200	285,590.34	337,907.02	18.3%
Certificated Supervisors' and Administrators' Salaries		1300	753,444.44	811,637.86	7.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,272,666.99	4,412,396.22	3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	636,340.32	718,125.50	12.9%
Classified Support Salaries		2200	169,757.87	184,533.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	115,883.29	115,748.05	-0.1%
Clerical, Technical and Office Salaries		2400	239,578.76	257,742.45	7.6%
Other Classified Salaries		2900	471,796.43	517,544.92	9.7%
TOTAL, CLASSIFIED SALARIES			1,633,356.67	1,793,693.92	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	795,726.84	842,767.68	5.9%
PERS		3201-3202	414,569.39	473,535.18	14.2%
OASDI/Medicare/Alternative		3301-3302	185,154.12	201,197.32	8.7%
Health and Welfare Benefits		3401-3402	475,520.92	529,160.77	11.3%
Unemployment Insurance		3501-3502	3,542.19	3,103.03	-12.4%
Workers' Compensation		3601-3602	50,303.61	54,665.94	8.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(7,995.39)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,916,821.68	2,104,429.92	9.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	138,282.55	125,737.71	-9.1%
Books and Other Reference Materials		4200	8,547.14	5,000.00	-41.5%
Materials and Supplies		4300	351,140.03	272,098.79	-22.5%
Noncapitalized Equipment		4400	104,679.67	174,900.00	67.1%
Food		4700	454,634.93	486,633.33	7.0%
TOTAL, BOOKS AND SUPPLIES			1,057,284.32	1,064,369.83	0.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,901.72	11,270.68	-40.4%
Dues and Memberships		5300	17,840.98	17,886.25	0.3%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	283,453.81	348,495.54	22.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,513.71	269,520.96	35.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	4,260,258.47	4,208,604.98	-1.2%
Communications		5900	36,682.39	36,501.40	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,815,651.08	4,892,279.81	1.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	650,629.52	646,275.99	-0.7%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			650,629.52	646,275.99	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	178,367.71	169,905.10	-4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			178,367.71	169,905.10	-4.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			14,524,777.97	15,083,350.79	3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Powered by BoardOnTrack

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

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Function

19 64733 0122861
Form 62
G8ARYMBCJC(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,997,083.00	10,573,371.43	5.8%
2) Federal Revenue		8100-8299	1,328,240.28	1,313,687.88	-1.1%
3) Other State Revenue		8300-8599	2,298,478.61	2,528,872.38	10.0%
4) Other Local Revenue		8600-8799	950,332.85	1,066,812.40	12.3%
5) TOTAL, REVENUES			14,574,134.74	15,482,744.09	6.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		7,351,635.09	7,333,270.10	-0.2%
2) Instruction - Related Services	2000-2999		4,102,541.25	4,499,548.99	9.7%
3) Pupil Services	3000-3999		1,193,029.16	1,235,395.81	3.6%
4) Ancillary Services	4000-4999		2,805.56	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		630,200.74	665,368.01	5.6%
8) Plant Services	8000-8999		1,066,198.46	1,179,862.78	10.7%
9) Other Outgo	9000-9999	Except 7600-7699	178,367.71	169,905.10	-4.7%
10) TOTAL, EXPENSES			14,524,777.97	15,083,350.79	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,356.77	399,393.30	709.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			49,356.77	399,393.30	709.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,098,717.87	28,467,898.59	1.3%
b) Audit Adjustments		9793	319,823.95	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			28,418,541.82	28,467,898.59	0.2%
d) Other Restatements		9795	0.00	6,142.60	New
e) Adjusted Beginning Net Position (F1c + F1d)			28,418,541.82	28,474,041.19	0.2%
2) Ending Net Position, June 30 (E + F1e)			28,467,898.59	28,873,434.49	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	24,670,962.15	24,140,720.62	-2.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,796,936.44	4,732,713.87	24.6%

Powered by BoardOnTrack

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

Unaudited Actuals
Charter Schools Enterprise Fund
Exhibit: Restricted Net Position Detail

19 64733 0122861
Form 62
G8ARYMBCJC(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Powered by BoardOnTrack

Camino Nuevo Charter Academy
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 6117667
Form 62
G8A9KB68C9(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,930,104.00	9,369,748.83	4.9%
2) Federal Revenue		8100-8299	1,532,610.83	1,507,741.68	-1.6%
3) Other State Revenue		8300-8599	3,494,734.38	3,855,222.69	10.3%
4) Other Local Revenue		8600-8799	1,431,016.94	1,187,675.28	-17.0%
5) TOTAL, REVENUES			15,388,466.15	15,920,388.48	3.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	3,840,982.70	3,950,372.06	2.8%
2) Classified Salaries		2000-2999	1,659,430.37	1,981,994.51	19.4%
3) Employee Benefits		3000-3999	1,805,800.27	2,027,780.22	12.3%
4) Books and Supplies		4000-4999	1,405,325.39	1,197,844.44	-14.8%
5) Services and Other Operating Expenses		5000-5999	6,118,980.38	6,034,701.99	-1.4%
6) Depreciation and Amortization		6000-6999	214,360.74	248,338.54	15.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,044,879.85	15,441,031.76	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			343,586.30	479,356.72	39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			343,586.30	479,356.72	39.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,496,688.56	8,132,332.25	8.5%
b) Audit Adjustments		9793	292,057.39	292,057.40	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,788,745.95	8,424,389.65	8.2%
d) Other Restatements		9795	0.00	(385,401.64)	New
e) Adjusted Beginning Net Position (F1c + F1d)			7,788,745.95	8,038,988.01	3.2%
2) Ending Net Position, June 30 (E + F1e)			8,132,332.25	8,518,344.73	4.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,998,377.82	4,235,749.86	41.3%
b) Restricted Net Position		9797	360,108.41	306,446.25	-14.9%
c) Unrestricted Net Position		9790	4,773,846.02	3,976,148.62	-16.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,971,682.30		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,339.55		
4) Due from Grantor Government		9290	1,420,271.69		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	92,480.84		
8) Other Current Assets		9340	996.60		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	1,976,199.68		
c) Accumulated Depreciation - Land Improvements		9425	(129,162.06)		
d) Buildings		9430	1,315,809.09		
e) Accumulated Depreciation - Buildings		9435	(338,612.13)		
f) Equipment		9440	665,480.31		
g) Accumulated Depreciation - Equipment		9445	(491,337.07)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	10,463,397.16		
j) Accumulated Amortization-Lease Assets		9465	(588,700.92)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			23,420,845.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	960,897.42		
2) Due to Grantor Governments		9590	219,449.24		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	4,342,666.05		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	68,597.01		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	9,696,903.06		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			15,288,512.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			8,132,332.26		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	4,835,823.00	5,354,320.94	10.7%
Education Protection Account State Aid - Current Year		8012	1,544,444.00	1,522,871.61	-1.4%
State Aid - Prior Years		8019	26,178.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,523,659.00	2,492,556.28	-1.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,930,104.00	9,369,748.83	4.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	616,551.00	601,542.11	-2.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	147,670.00	147,697.92	0.0%
Title I, Part A, Basic	3010	8290	288,548.00	283,919.00	-1.6%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,364.00	29,997.00	-1.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	49,154.00	44,727.84	-9.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	400,323.83	399,857.81	-0.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,532,610.83	1,507,741.68	-1.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	142,433.21	139,921.04	-1.8%
Mandated Costs Reimbursements		8550	11,773.00	12,113.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	164,794.47	162,742.74	-1.2%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,332,798.22	1,362,406.90	2.2%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.0%
Charter School Facility Grant	6030	8590	347,491.48	298,374.50	-14.1%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	118,329.30	123,005.93	4.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,173,631.86	1,553,175.74	32.3%
TOTAL, OTHER STATE REVENUE			3,494,734.38	3,855,222.69	10.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	17,876.53	0.00	-100.0%
Interest		8660	253,858.88	120,000.00	-52.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	581,049.68	767,619.00	32.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	578,231.85	300,056.28	-48.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,431,016.94	1,187,675.28	-17.0%
TOTAL, REVENUES			15,388,466.15	15,920,388.48	3.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,602,813.97	2,598,316.78	-0.2%
Certificated Pupil Support Salaries		1200	328,061.60	373,161.80	13.7%
Certificated Supervisors' and Administrators' Salaries		1300	910,107.13	978,893.48	7.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,840,982.70	3,950,372.06	2.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	704,835.27	843,464.00	19.7%
Classified Support Salaries		2200	193,106.42	270,225.00	39.9%
Classified Supervisors' and Administrators' Salaries		2300	81,437.94	66,933.51	-17.8%
Clerical, Technical and Office Salaries		2400	286,064.91	352,880.81	23.4%
Other Classified Salaries		2900	393,985.83	448,491.19	13.8%
TOTAL, CLASSIFIED SALARIES			1,659,430.37	1,981,994.51	19.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	667,005.70	754,521.06	13.1%
PERS		3201-3202	489,202.16	523,246.56	7.0%
OASDI/Medicare/Alternative		3301-3302	194,232.95	208,902.99	7.6%
Health and Welfare Benefits		3401-3402	412,223.49	484,357.83	17.5%
Unemployment Insurance		3501-3502	3,376.80	2,966.20	-12.2%
Workers' Compensation		3601-3602	48,117.43	53,785.58	11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(8,358.26)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,805,800.27	2,027,780.22	12.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	173,082.80	110,270.81	-36.3%
Books and Other Reference Materials		4200	4,352.70	3,000.00	-31.1%
Materials and Supplies		4300	481,827.56	320,313.00	-33.5%
Noncapitalized Equipment		4400	173,707.82	110,000.00	-36.7%
Food		4700	572,354.51	654,260.63	14.3%
TOTAL, BOOKS AND SUPPLIES			1,405,325.39	1,197,844.44	-14.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,529.93	22,397.25	-12.3%
Dues and Memberships		5300	15,286.90	17,351.75	13.5%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	598,387.21	676,540.82	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	744,495.25	816,567.65	9.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	4,697,122.61	4,463,035.64	-5.0%
Communications		5900	38,158.48	38,808.88	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,118,980.38	6,034,701.99	-1.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	214,360.74	248,338.54	15.9%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			214,360.74	248,338.54	15.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			15,044,879.85	15,441,031.76	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Powered by BoardOnTrack

Camino Nuevo Charter Academy
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Function

19 64733 6117667
Form 62
G8A9KB68C9(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,930,104.00	9,369,748.83	4.9%
2) Federal Revenue		8100-8299	1,532,610.83	1,507,741.68	-1.6%
3) Other State Revenue		8300-8599	3,494,734.38	3,855,222.69	10.3%
4) Other Local Revenue		8600-8799	1,431,016.94	1,187,675.28	-17.0%
5) TOTAL, REVENUES			15,388,466.15	15,920,388.48	3.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		7,078,663.90	7,093,579.76	0.2%
2) Instruction - Related Services	2000-2999		4,545,369.56	4,452,818.23	-2.0%
3) Pupil Services	3000-3999		1,406,920.47	1,495,804.44	6.3%
4) Ancillary Services	4000-4999		5,013.00	5,000.00	-0.3%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		618,794.99	661,134.81	6.8%
8) Plant Services	8000-8999		1,390,117.93	1,732,694.52	24.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,044,879.85	15,441,031.76	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			343,586.30	479,356.72	39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			343,586.30	479,356.72	39.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,496,688.56	8,132,332.25	8.5%
b) Audit Adjustments		9793	292,057.39	292,057.40	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,788,745.95	8,424,389.65	8.2%
d) Other Restatements		9795	0.00	(385,401.64)	New
e) Adjusted Beginning Net Position (F1c + F1d)			7,788,745.95	8,038,988.01	3.2%
2) Ending Net Position, June 30 (E + F1e)			8,132,332.25	8,518,344.73	4.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,998,377.82	4,235,749.86	41.3%
b) Restricted Net Position		9797	360,108.41	306,446.25	-14.9%
c) Unrestricted Net Position		9790	4,773,846.02	3,976,148.62	-16.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	360,108.41	306,446.25
Total, Restricted Net Position		360,108.41	306,446.25

Powered by BoardOnTrack

Camino Nuevo Elementary #3
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0122564
Form 62
G8AG9YNE1E(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,219,738.00	10,964,578.76	7.3%
2) Federal Revenue		8100-8299	1,453,798.50	1,476,728.45	1.6%
3) Other State Revenue		8300-8599	2,814,042.01	3,494,399.52	24.2%
4) Other Local Revenue		8600-8799	1,028,280.30	1,112,468.36	8.2%
5) TOTAL, REVENUES			15,515,858.81	17,048,175.09	9.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	4,575,227.27	4,795,536.46	4.8%
2) Classified Salaries		2000-2999	1,842,699.76	2,200,517.12	19.4%
3) Employee Benefits		3000-3999	2,004,228.47	2,352,053.92	17.4%
4) Books and Supplies		4000-4999	1,465,447.03	1,342,283.41	-8.4%
5) Services and Other Operating Expenses		5000-5999	5,391,637.04	5,665,095.64	5.1%
6) Depreciation and Amortization		6000-6999	172,274.34	201,146.79	16.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,451,513.91	16,556,633.34	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,344.90	491,541.75	663.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			64,344.90	491,541.75	663.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,419,323.58	7,845,741.74	5.7%
b) Audit Adjustments		9793	362,073.26	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,781,396.84	7,845,741.74	0.8%
d) Other Restatements		9795	0.00	(139,459.49)	New
e) Adjusted Beginning Net Position (F1c + F1d)			7,781,396.84	7,706,282.25	-1.0%
2) Ending Net Position, June 30 (E + F1e)			7,845,741.74	8,197,824.00	4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	767,325.92	1,515,480.00	97.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,078,415.82	6,682,344.00	-5.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,341,928.48		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,806.00		
4) Due from Grantor Government		9290	1,972,904.73		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	86,116.62		
8) Other Current Assets		9340	4,660.88		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	170,812.00		
c) Accumulated Depreciation - Land Improvements		9425	(28,869.09)		
d) Buildings		9430	493,999.24		
e) Accumulated Depreciation - Buildings		9435	(154,066.91)		
f) Equipment		9440	990,614.99		
g) Accumulated Depreciation - Equipment		9445	(710,164.31)		
h) Work in Progress		9450	5,000.00		
i) Lease Assets		9460	5,025,213.60		
j) Accumulated Amortization-Lease Assets		9465	(346,687.06)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			16,907,269.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,037,421.70		
2) Due to Grantor Governments		9590	61,461.30		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,299,582.97		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	68,438.05		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	4,594,623.39		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			9,061,527.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			7,845,741.76		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,484,580.00	6,207,119.30	13.2%
Education Protection Account State Aid - Current Year		8012	1,750,338.00	1,799,417.16	2.8%
State Aid - Prior Years		8019	87,302.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,897,518.00	2,958,042.30	2.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,219,738.00	10,964,578.76	7.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	509,387.67	535,273.99	5.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	169,595.00	175,280.57	3.4%
Title I, Part A, Basic	3010	8290	291,054.00	291,054.00	0.0%

Powered by BoardOnTrack

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	32,255.00	31,865.00	-1.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	48,173.00	40,456.08	-16.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	403,333.83	402,798.81	-0.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,453,798.50	1,476,728.45	1.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	112,863.32	117,306.51	3.9%
Mandated Costs Reimbursements		8550	13,970.00	13,887.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	187,672.06	193,135.03	2.9%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,345,355.45	1,586,643.82	17.9%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.0%
Charter School Facility Grant	6030	8590	162,845.49	141,206.96	-13.3%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	165,684.08	158,634.55	-4.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	622,168.77	1,080,102.81	73.6%
TOTAL, OTHER STATE REVENUE			2,814,042.01	3,494,399.52	24.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	216,824.73	120,000.00	-44.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	659,629.88	910,972.20	38.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	151,825.69	81,496.16	-46.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Powered by BoardOnTrack

Camino Nuevo Elementary #3
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0122564
Form 62
G8AG9YNE1E(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,028,280.30	1,112,468.36	8.2%
TOTAL, REVENUES			15,515,858.81	17,048,175.09	9.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,309,220.99	3,470,562.86	4.9%
Certificated Pupil Support Salaries		1200	290,516.82	349,914.46	20.4%
Certificated Supervisors' and Administrators' Salaries		1300	975,489.46	975,059.14	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,575,227.27	4,795,536.46	4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	686,829.21	779,136.45	13.4%
Classified Support Salaries		2200	213,644.61	244,456.50	14.4%
Classified Supervisors' and Administrators' Salaries		2300	25,200.36	143,215.16	468.3%
Clerical, Technical and Office Salaries		2400	408,008.07	455,811.96	11.7%
Other Classified Salaries		2900	509,017.51	577,897.05	13.5%
TOTAL, CLASSIFIED SALARIES			1,842,699.76	2,200,517.12	19.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	821,004.59	915,947.47	11.6%
PERS		3201-3202	519,150.80	580,936.51	11.9%
OASDI/Medicare/Alternative		3301-3302	215,183.24	237,874.83	10.5%
Health and Welfare Benefits		3401-3402	385,259.24	550,363.09	42.9%
Unemployment Insurance		3501-3502	3,876.07	3,498.03	-9.8%
Workers' Compensation		3601-3602	56,624.14	63,433.99	12.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,130.39	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,004,228.47	2,352,053.92	17.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	164,001.92	139,526.81	-14.9%
Books and Other Reference Materials		4200	2,612.12	6,700.00	156.5%
Materials and Supplies		4300	515,631.93	412,007.64	-20.1%
Noncapitalized Equipment		4400	232,859.27	206,880.87	-11.2%
Food		4700	550,341.79	577,168.09	4.9%
TOTAL, BOOKS AND SUPPLIES			1,465,447.03	1,342,283.41	-8.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,470.21	10,421.00	-40.3%
Dues and Memberships		5300	15,798.68	20,773.57	31.5%
Insurance		5400-5499	56,783.17	58,455.48	2.9%
Operations and Housekeeping Services		5500	533,617.05	641,964.65	20.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	360,983.75	514,302.85	42.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	4,344,736.79	4,354,525.73	0.2%
Communications		5900	62,247.39	64,652.36	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,391,637.04	5,665,095.64	5.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	172,274.34	201,146.79	16.8%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			172,274.34	201,146.79	16.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Powered by BoardOnTrack

Camino Nuevo Elementary #3
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 0122564
Form 62
G8AG9YNE1E(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			15,451,513.91	16,556,633.34	7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Powered by BoardOnTrack

Camino Nuevo Elementary #3
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Function

19 64733 0122564
Form 62
G8AG9YNE1E(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,219,738.00	10,964,578.76	7.3%
2) Federal Revenue		8100-8299	1,453,798.50	1,476,728.45	1.6%
3) Other State Revenue		8300-8599	2,814,042.01	3,494,399.52	24.2%
4) Other Local Revenue		8600-8799	1,028,280.30	1,112,468.36	8.2%
5) TOTAL, REVENUES			15,515,858.81	17,048,175.09	9.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		7,553,684.95	7,750,194.89	2.6%
2) Instruction - Related Services	2000-2999		4,762,616.85	5,188,814.43	8.9%
3) Pupil Services	3000-3999		1,243,601.33	1,395,864.14	12.2%
4) Ancillary Services	4000-4999		2,948.01	3,800.00	28.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		785,164.61	835,983.00	6.5%
8) Plant Services	8000-8999		1,103,498.16	1,381,976.88	25.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,451,513.91	16,556,633.34	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,344.90	491,541.75	663.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			64,344.90	491,541.75	663.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,419,323.58	7,845,741.74	5.7%
b) Audit Adjustments		9793	362,073.26	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,781,396.84	7,845,741.74	0.8%
d) Other Restatements		9795	0.00	(139,459.49)	New
e) Adjusted Beginning Net Position (F1c + F1d)			7,781,396.84	7,706,282.25	-1.0%
2) Ending Net Position, June 30 (E + F1e)			7,845,741.74	8,197,824.00	4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	767,325.92	1,515,480.00	97.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,078,415.82	6,682,344.00	-5.6%

Powered by BoardOnTrack

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Powered by BoardOnTrack

Coversheet

FY26-27 Financials

Section: VIII. Financials
Item: D. FY26-27 Financials
Purpose: FYI
Submitted by:
Related Material: 08.26 - CNCA Consolidated - Financial Packet.pdf

Camino Nuevo Charter Academy - Consolidated - Financial Dashboard (August 2026)

1 Key Performance Indicators

ADA vs. Budget

Cash on Hand

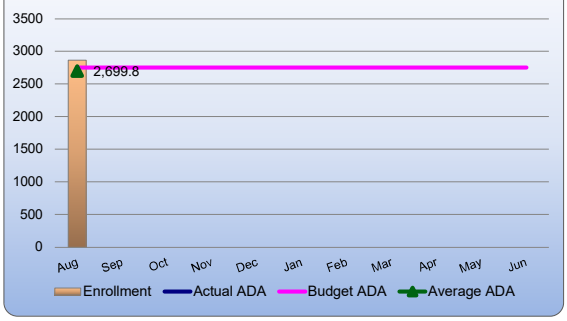
Net Income / (Loss)

Year-End Cash

KEY POINTS

Enrollment is currently 72 students below budget, resulting in a $1,153K decrease in LCFF Revenue.

2 ADA & Enrollment



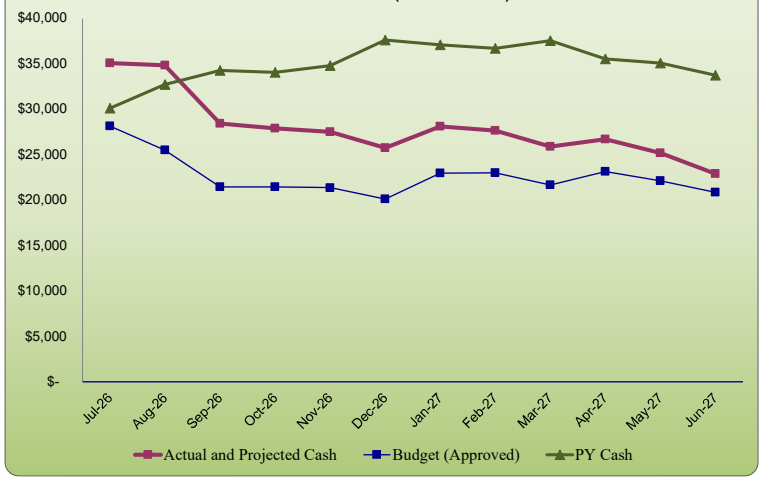
3

Attendance Analysis	Actual through Month 1	Forecasted P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 25-26 P2	FY 24-25 P2
Enrollment	2,864	2,868	2,940	(72)	3,461	(593)	2,927	0
ADA %	94.9%	93.8%	93.6%	0.2%	567.5%	-473.7%	93.0%	0.0%
Average ADA	2,699.83	2,688.00	2,753.27	(65.27)	3,276.94	(588.94)	2,727.45	0.00

4

Income Statement	Actual through 08/31/26	Forecast as of 08/31/26	FY 26-27 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 25-26	FY 24-25
Local Control Funding Formula	4,822,673	44,454,264	45,606,958	(1,152,694)	47,181,974	(2,727,710)	43,580,564	43,236,362
Federal Revenue	127,211	5,778,857	5,784,086	(5,229)	3,085,800	2,693,058	5,843,783	7,528,934
State Revenue	10,122,254	13,709,810	13,241,360	468,450	4,316,291	9,393,518	11,847,248	11,129,991
Other Local Revenue	526,616	4,584,185	4,351,043	233,141	3,036,727	1,547,458	4,130,726	8,748,458
Grants/Fundraising	28,279	613,419	495,119	118,300	81,990	531,429	858,293	1,521,648
TOTAL REVENUE	15,627,032	69,140,535	69,478,567	(338,032)	57,702,782	11,437,753	66,260,614	72,165,393
Total per ADA		25,722	25,235	487	21,467	4,255	24,294	25,643
w/o Grants/Fundraising		25,494	25,055	439	21,436	4,057	23,979	25,103
Certificated Salaries	2,325,249	19,522,905	19,640,089	117,184	6,184,122	(13,338,783)	19,055,581	18,036,271
Classified Salaries	975,029	8,655,456	8,579,269	(76,187)	2,567,982	(6,087,474)	7,359,706	7,327,393
Benefits	1,674,249	9,446,552	9,518,580	72,028	2,928,839	(6,517,713)	8,471,726	8,103,133
Student Supplies	879,292	5,016,738	4,985,499	(31,239)	2,241,937	(2,774,801)	5,544,518	5,375,743
Operating Expenses	1,846,879	24,201,150	24,241,357	40,207	14,556,836	(9,644,314)	23,680,373	26,670,768
Other	205,424	1,509,103	1,485,659	(23,443)	219,993	(1,289,110)	1,486,975	1,644,527
TOTAL EXPENSES	7,906,122	68,351,902	68,450,453	98,550	28,699,708	(39,652,194)	65,598,880	67,157,836
Total per ADA		25,429	24,862	(567)	10,677	14,752	24,051	23,864
NET INCOME / (LOSS)	7,720,910	788,632	1,028,114	(239,481)	29,003,074	(28,214,442)	661,734	5,007,557
Op Inc Exluding Non-cash Lease Exp	7,900,052	1,978,481	2,912,788	(934,307)	29,167,897	(27,189,416)	1,820,992	0

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



Year-End Cash Balance		
Projected	Budget	Variance
22,915,115	20,874,892	2,040,223

6

Balance Sheet	6/30/2026	7/31/2026	8/31/2026	6/30/2027 FC
Assets				
Cash, Operating	17,087,974	27,556,905	27,241,318	**11,478,023**
Cash, Restricted	16,670,498	7,528,953	7,600,953	**11,437,093**
Accounts Receivable	6,765,711	3,255,081	2,784,997	**8,866,318**
Due From Others	98,514	496,411	634,355	**634,355**
Deposits/Prepaids	512,731	(209,439)	(125,070)	**328,928**
Net Fixed Assets	38,357,210	38,740,881	38,667,713	**40,033,364**
Lease Assets	23,077,308	23,036,610	22,995,776	**22,664,067**
Other Assets	0	0	0	**0**
Total Assets	102,569,946	100,405,402	99,800,042	**95,442,148**
Liabilities				
A/P & Payroll	3,800,294	2,908,077	2,779,898	**2,428,828**
Due to Others	1,771,118	1,438,082	1,441,854	**1,416,823**
Deferred Revenue	11,813,467	2,709,245	2,781,245	**6,617,385**
Lease Liabilities	22,664,811	22,609,158	22,555,878	**22,099,711**
Other Liabilities	447,767	447,767	447,767	**447,767**
Total Debt	8,602,093	8,602,093	8,602,093	**8,172,605**
Total Liabilities	49,099,550	38,714,421	38,608,735	**41,183,118**
Equity				
Beginning Fund Bal.	52,808,662	53,470,396	53,470,396	**53,470,396**
Net Income/(Loss)	661,734	8,220,584	7,720,910	**788,632**
Total Equity	53,470,396	61,690,980	61,191,307	**54,259,029**
Total Liabilities & Equity	102,569,946	100,405,402	99,800,042	**95,442,147**
Days Cash on Hand	97	150	148	63
Cash Reserve %	0.265794077	41.1%	40.7%	17.1%

ExED
A MISSION-DRIVEN NONPROFIT EST. 1999

Camino Nuevo Charter Academy - Consolidated
2026-27 Budget by Site
Prepared by ExED. For use by ExED and ExED clients only. © 2024 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			Camino Nuevo Charter Academy - Consolidated		
	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)
Enrollment	**603**	**609**	6	**705**	**693**	(12)	**731**	**694**	(37)	**401**	**401**	-	**500**	**471**	(29)	**2,940**	**2,868**	(72)
ADA	**572.85**	**579.71**	7	**655.65**	**645.88**	(10)	**679.83**	**644.22**	(36)	**374.94**	**374.87**	(0)	**470.00**	**443.32**	(27)	**2,753.27**	**2,688.00**	(65)
ADA %	**95.00%**	**95.11%**		**93.00%**	**93.07%**		**186.00%**	**185.83%**		**93.50%**	**93.44%**		**94.00%**	**93.99%**		**93.65%**	**93.83%**	
UPP	**0.00%**	**99.67%**		**0.00%**	**95.53%**		**0.00%**	**187.37%**		**0.00%**	**93.60%**		**0.00%**	**98.05%**		**96.45%**	**96.44%**	
Income																		
8011-8098 · Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	5,354,321	5,209,144	(145,177)	5,972,193	5,630,439	(341,754)	6,207,119	5,610,458	(596,662)	3,328,970	3,212,340	(116,630)	6,601,821	6,188,218	(413,603)	27,464,424	25,850,599	(1,613,825)
8012 Education Protection Account	1,522,872	1,694,365	171,493	1,748,347	1,902,401	154,055	1,799,417	1,862,284	62,867	998,008	1,099,163	101,155	94,000	88,664	(5,336)	6,162,643	6,646,877	484,234
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	2,492,556	2,578,672	86,116	2,852,831	2,873,010	20,178	2,958,042	2,865,626	(92,416)	1,631,420	1,667,500	36,080	2,045,041	1,971,980	(73,060)	11,979,891	11,956,788	(23,102)
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources	**9,369,749**	**9,482,180**	**112,432**	**10,573,371**	**10,405,850**	**(167,521)**	**10,964,579**	**10,338,368**	**(626,211)**	**5,958,398**	**5,979,003**	**20,606**	**8,740,862**	**8,248,863**	**(491,999)**	**45,606,958**	**44,454,264**	**(1,152,694)**
8100-8299 · Federal Revenue																		
8181 Special Education - Federal (IDEA)	147,698	149,467	1,769	169,046	166,527	(2,519)	175,281	166,099	(9,181)	96,671	96,653	(18)	121,180	114,301	(6,879)	709,876	693,047	(16,829)
8221 Child Nutrition - Federal	601,542	620,807	19,265	432,692	425,327	(7,365)	535,274	517,048	(18,226)	220,696	220,696	-	198,982	187,441	(11,541)	1,989,185	1,971,318	(17,867)
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	283,919	288,548	4,629	320,142	325,375	5,233	291,054	291,054	-	212,483	212,483	-	242,924	246,887	3,963	1,350,522	1,364,347	13,825
8292 Title II	29,997	30,364	367	34,792	35,217	425	31,865	32,255	390	22,957	23,237	280	25,829	26,145	316	145,440	147,218	1,778
8294 Title III	44,728	48,309	3,581	36,310	39,217	2,907	40,456	43,695	3,239	18,720	20,219	1,499	10,428	11,263	835	150,642	162,704	12,062
8295 Title IV, SSAE	19,669	20,034	365	20,679	21,063	384	22,610	23,029	419	16,506	16,812	306	17,708	18,036	328	97,172	98,974	1,802
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	380,189	380,189	-	300,027	300,027	-	380,189	380,189	-	280,844	280,844	-	-	-	-	1,341,248	1,341,248	-
Total 8100-8299 · Other Federal Income	**1,507,742**	**1,537,718**	**29,976**	**1,313,688**	**1,312,753**	**(935)**	**1,476,728**	**1,453,369**	**(23,359)**	**868,877**	**870,944**	**2,067**	**617,051**	**604,073**	**(12,978)**	**5,784,086**	**5,778,857**	**(5,229)**
8300-8599 · Other State Revenue																		
8520 Child Nutrition - State	139,921	144,402	4,481	114,262	112,317	(1,945)	117,307	113,052	(4,254)	61,032	61,032	-	52,310	49,276	(3,034)	484,832	480,080	(4,752)
8550 Mandate Block Grant	12,113	12,113	-	13,744	13,744	-	13,887	13,887	-	8,540	8,540	-	27,924	27,924	-	76,208	76,208	-
8561 State Lottery - Non Prop 20	113,681	114,950	1,269	130,112	128,060	(2,052)	134,910	127,870	(7,040)	74,406	74,480	74	93,270	87,970	(5,300)	546,379	533,330	(13,049)
8562 State Lottery - Prop 20	49,062	50,820	1,758	56,154	56,616	462	58,225	56,532	(1,693)	32,112	32,928	816	40,253	38,892	(1,361)	235,806	235,788	(18)
8560 Lottery Revenue	162,743	165,770	3,027	186,266	184,676	(1,590)	193,135	184,402	(8,733)	106,518	107,408	890	133,524	126,862	(6,662)	782,185	769,118	(13,067)
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	298,375	298,375	-	-	-	-	141,207	141,207	-	-	-	-	260,254	260,254	-	699,835	699,835	-
8592 State Mental Health	48,548	49,130	582	55,565	54,737	(828)	57,615	54,596	(3,019)	31,776	31,770	(6)	39,832	37,571	(2,261)	233,336	227,804	(5,532)
8593 After School Education & Safety	203,483	203,483	-	203,483	203,483	-	203,483	203,483	-	203,483	203,483	-	-	-	-	813,931	813,931	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	1,362,407	1,356,426	(5,981)	1,258,120	1,323,480	65,360	1,586,644	1,582,200	(4,444)	737,735	725,680	(12,056)	-	-	-	4,944,906	4,987,786	42,880
8596 Prop 28 Arts & Music	123,006	123,006	-	-	-	-	158,635	158,635	-	81,283	95,128	13,845	25,000	25,000	-	387,923	401,768	13,845
8599 State Revenue - Other	1,504,628	1,571,602	66,974	697,433	767,433	70,000	1,022,488	1,177,441	154,954	587,479	577,049	(10,430)	1,006,175	1,159,754	153,579	4,818,203	5,253,279	435,076
Total 8300-8599 · Other State Income	**3,855,223**	**3,924,306**	**69,084**	**2,528,872**	**2,659,870**	**130,997**	**3,494,400**	**3,628,903**	**134,503**	**1,817,846**	**1,810,090**	**(7,756)**	**1,545,019**	**1,686,641**	**141,622**	**13,241,360**	**13,709,810**	**468,450**
8600-8799 · Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	120,000	120,000	-	120,000	216,130	96,130	120,000	194,820	74,820	120,000	145,000	25,000	120,000	222,386	102,386	600,000	898,336	298,336
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	288,289	288,289	-	58,699	58,699	-	62,420	62,420	-	31,210	31,210	0	39,501	157,801	118,300	480,119	598,419	118,300
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-	15,000	15,000	-
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate	11,767	11,767	(0)	9,542	9,542	-	19,076	19,076	0	9,509	9,509	0	11,767	11,767	(0)	61,662	61,662	-
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education	767,619	776,811	9,192	878,571	865,479	(13,092)	910,972	863,255	(47,717)	502,420	502,326	(94)	629,800	594,049	(35,751)	3,689,382	3,601,920	(87,462)
Total 8600-8799 · Other Income-Local	**1,187,675**	**1,196,868**	**9,192**	**1,066,812**	**1,149,851**	**83,038**	**1,112,468**	**1,139,571**	**27,103**	**663,138**	**688,045**	**24,906**	**816,068**	**1,001,003**	**184,935**	**4,846,163**	**5,175,337**	**329,174**
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	3,968	3,968	-	5,320	5,320	-	5,361	5,361	-	3,825	3,825	-	3,792	3,792	-	22,267	22,267
Total Prior Year Adjustments	**-**	**3,968**	**3,968**	**-**	**5,320**	**5,320**	**-**	**5,361**	**5,361**	**-**	**3,825**	**3,825**	**-**	**3,792**	**3,792**	**-**	**22,267**	**22,267**
TOTAL INCOME	**15,920,388**	**16,145,040**	**224,651**	**15,482,744**	**15,533,644**	**50,900**	**17,048,175**	**16,565,572**	**(482,603)**	**9,308,259**	**9,351,907**	**43,648**	**11,719,000**	**11,544,372**	**(174,628)**	**69,478,567**	**69,140,535**	**(338,032)**
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	2,274,677	2,257,544	17,133	2,917,751	2,932,128	(14,378)	2,954,383	2,913,034	41,349	1,767,312	1,779,623	(12,311)	2,198,207	2,163,906	34,301	12,112,330	12,046,237	66,094
1120 Teachers' Hourly	-	2,966	(2,966)	-	2,902	(2,902)	119,140	129,192	(10,052)	59,200	60,914	(1,714)	-	4,263	(4,263)	178,340	200,237	(21,897)
1170 Teachers' Salaries - Substitute	117,565	120,650	(3,085)	123,403	129,488	(6,085)	142,582	144,353	(1,771)	106,873	103,050	3,823	69,840	79,736	(9,896)	560,263	577,276	(17,013)
1175 Teachers' Salaries - Stipend/Extra Duty	206,075	196,314	9,761	221,698	212,932	8,766	254,458	214,166	40,291	175,228	140,762	34,466	146,500	175,768	(29,268)	1,003,958	939,941	64,016

Camino Nuevo Charter Academy - Consolidated
2026-27 Budget by Site
Prepared by ExED. For use by ExED and ExED clients only. © 2024 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			Camino Nuevo Charter Academy - Consolidated		
	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	84,203	84,470	(267)	96,342	96,648	(305)	99,782	100,118	(337)	55,110	55,285	(175)	69,111	69,323	(212)	404,548	405,844	(1,296)
1299 Certificated Pupil Support - Other	288,958	284,704	4,255	241,565	240,028	1,537	250,133	244,056	6,077	138,133	134,771	3,362	173,285	172,169	1,117	1,092,075	1,075,728	16,347
1300 Certificated Supervisors' & Administrators' Salaries	978,893	959,537	19,356	811,638	809,219	2,418	975,059	929,328	45,731	665,929	654,425	11,504	857,056	925,132	(68,076)	4,288,575	4,277,642	10,933
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	**3,950,372**	**3,906,186**	**44,186**	**4,412,396**	**4,423,345**	**(10,949)**	**4,795,536**	**4,674,247**	**121,289**	**2,967,784**	**2,928,830**	**38,954**	**3,514,000**	**3,590,296**	**(76,296)**	**19,640,089**	**19,522,905**	**117,184**
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	685,475	720,218	(34,743)	612,396	599,972	12,424	660,590	756,387	(95,797)	534,454	526,466	7,987	358,848	414,992	(56,144)	2,851,763	3,018,036	(166,273)
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	157,989	120,321	37,668	105,730	100,950	4,780	118,546	117,230	1,316	9,481	9,510	(29)	-	-	-	391,747	348,011	43,735
2200 Classified Support Salaries	270,225	259,038	11,187	184,533	192,013	(7,480)	244,457	246,795	(2,338)	138,017	137,751	266	135,459	132,573	2,886	972,690	968,169	4,521
2300 Classified Supervisors' & Administrators' Salaries	66,934	67,806	(873)	115,748	115,748	0	143,215	137,291	5,924	14,499	14,499	(0)	111,708	109,084	2,624	452,104	444,429	7,675
2400 Classified Office Staff Salaries	352,881	346,143	6,738	257,742	262,252	(4,510)	455,812	455,893	(81)	181,617	175,182	6,435	300,589	304,443	(3,855)	1,548,641	1,543,913	4,728
2900 Other Classified Salaries	448,491	445,485	3,007	517,545	509,662	7,882	577,897	569,710	8,187	389,923	371,764	18,159	428,469	436,277	(7,808)	2,362,325	2,332,898	29,428
Total 2000 · Classified Salaries	**1,981,995**	**1,959,011**	**22,983**	**1,793,694**	**1,780,598**	**13,096**	**2,200,517**	**2,283,306**	**(82,789)**	**1,267,991**	**1,235,172**	**32,819**	**1,335,073**	**1,397,369**	**(62,296)**	**8,579,269**	**8,655,456**	**(76,187)**
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	754,521	738,287	16,234	842,768	846,379	(3,612)	915,947	891,634	24,313	566,847	563,030	3,817	671,174	692,181	(21,007)	3,751,257	3,731,511	19,746
3212 PERS - Public Employee Retirement System	523,247	517,639	5,607	473,535	462,742	10,793	580,937	599,582	(18,645)	334,750	324,172	10,578	352,459	367,217	(14,758)	2,264,927	2,271,352	(6,425)
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	122,884	123,288	(404)	111,209	110,131	1,078	136,432	141,983	(5,551)	78,615	76,463	2,153	82,775	86,462	(3,688)	531,915	538,326	(6,412)
3331 MED - Medicare	86,019	84,715	1,304	89,988	89,779	209	101,443	100,759	684	61,419	60,551	867	70,312	72,538	(2,227)	409,181	408,343	838
3401 H&W - Health & Welfare	484,358	436,426	47,932	529,161	529,161	(0)	550,363	512,268	38,095	324,173	323,405	768	408,426	423,609	(15,183)	2,296,481	2,224,868	71,613
3501 SUI - State Unemployment Insurance	2,966	2,919	47	3,103	3,096	7	3,498	3,474	24	2,118	2,088	30	2,425	2,501	(76)	14,110	14,078	32
3601 Workers' Compensation Insurance	53,786	54,323	(537)	54,666	55,655	(989)	63,434	64,292	(858)	35,929	36,635	(706)	42,896	43,841	(945)	250,710	254,745	(4,035)
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	95	(95)	-	-	-	-	-	-	-	-	-	-	-	-	-	95	(95)
3902 Other Benefits	-	-	-	-	92	(92)	-	1,832	(1,832)	-	633	(633)	-	675	(675)	-	3,233	(3,233)
Total 3000 · Employee Benefits	**2,027,780**	**1,957,692**	**70,089**	**2,104,430**	**2,097,035**	**7,395**	**2,352,054**	**2,315,824**	**36,230**	**1,403,850**	**1,386,977**	**16,873**	**1,630,465**	**1,689,025**	**(58,559)**	**9,518,580**	**9,446,552**	**72,028**
4000 · Supplies																		
4111 Core Curricula Materials	110,271	110,271	-	125,738	125,738	-	139,527	150,327	(10,800)	109,818	109,818	-	62,836	97,510	(34,674)	548,189	593,663	(45,474)
4211 Books & Other Reference Materials	3,000	3,000	-	5,000	5,000	-	6,700	6,700	-	28,500	28,500	-	15,000	15,000	-	58,200	58,200	-
4311 Student Materials	92,529	92,889	(360)	97,522	97,984	(462)	99,259	98,587	672	69,415	70,231	(816)	117,803	117,803	-	476,528	477,494	(966)
4351 Office Supplies	12,000	12,000	-	21,600	21,600	-	25,020	25,020	-	13,800	13,800	-	18,000	18,000	-	90,420	90,420	-
4371 Custodial Supplies	59,400	59,400	-	35,000	35,000	-	52,800	52,800	-	25,000	25,000	-	32,400	32,400	-	204,600	204,600	-
4391 Food (Non Nutrition Program)	26,200	26,200	-	20,900	20,900	-	35,844	35,844	-	13,169	13,169	-	32,934	32,934	-	129,047	129,047	-
4392 Uniforms	5,000	5,000	-	2,600	2,600	-	11,251	11,251	-	5,075	5,075	-	7,500	7,500	-	31,426	31,426	-
4393 PE & Sports Equipment	5,000	5,000	-	-	5,000	(5,000)	3,800	3,800	-	3,000	3,000	-	2,500	2,500	-	14,300	19,300	(5,000)
4395 Before & After School Program Supplies	104,500	104,500	-	72,000	72,000	-	147,500	147,500	-	28,250	28,250	-	3,000	3,000	-	355,250	355,250	-
4399 All Other Supplies	15,684	15,702	(18)	22,477	22,441	36	36,533	36,443	90	17,885	17,885	-	57,297	57,210	87	149,876	149,681	195
4390 Other Supplies	156,384	156,402	(18)	117,977	122,941	(4,964)	234,928	234,838	90	67,379	67,379	-	103,231	103,144	87	679,899	684,704	(4,805)
4411 Non Capitalized Equipment	110,000	110,000	-	174,900	174,900	-	206,881	206,881	-	115,178	115,178	-	132,003	132,003	-	738,962	738,962	-
4711 Nutrition Program Food & Supplies	654,261	675,214	(20,953)	486,633	478,350	8,283	577,168	557,208	19,960	251,402	251,402	-	219,236	206,520	12,716	2,188,700	2,168,694	20,006
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	**1,197,844**	**1,219,176**	**(21,331)**	**1,064,370**	**1,061,513**	**2,857**	**1,342,283**	**1,332,361**	**9,922**	**680,492**	**681,308**	**(816)**	**700,509**	**722,380**	**(21,871)**	**4,985,499**	**5,016,738**	**(31,239)**
5000 · Operating Services																		
5211 Travel & Conferences	22,397	22,397	-	11,271	11,271	-	10,421	10,421	-	18,932	18,932	-	32,035	32,035	-	95,056	95,056	-
5311 Dues & Memberships	17,352	22,053	(4,702)	17,886	17,691	195	20,774	23,582	(2,808)	12,462	12,462	-	29,225	28,761	464	97,698	104,549	(6,851)
5451 General Insurance	-	-	-	-	-	-	58,455	58,455	-	-	-	-	1,904	1,904	-	60,359	60,359	-
5511 Utilities	209,663	209,663	-	167,979	167,979	-	263,872	263,872	-	188,366	188,366	-	202,173	202,173	-	1,032,053	1,032,053	-
5521 Security Services	148,175	148,175	-	1,500	1,500	-	35,250	55,851	(20,601)	2,500	23,500	(21,000)	112,500	112,500	-	299,925	341,526	(41,601)
5531 Housekeeping Services	220,075	220,075	-	94,973	94,973	-	190,023	190,023	-	131,412	131,412	-	99,276	99,276	-	735,759	735,759	-
5599 Other Facility Operations & Utilities	98,629	98,629	-	84,044	84,044	-	152,819	152,819	-	109,998	109,998	-	93,239	93,239	-	538,729	538,729	-
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	18,000	18,000	-	13,603	13,603	-	20,104	20,104	-	750	750	-	76,552	76,552	-	129,008	129,008	-
5621 Equipment Lease	56,518	56,518	-	35,799	35,799	-	68,074	68,074	-	28,171	28,171	-	75,864	75,864	-	264,427	264,427	-
5631 Vendor Repairs	275,583	275,583	-	220,119	220,119	-	205,293	205,293	-	198,257	198,257	-	147,750	147,750	-	1,047,001	1,047,001	-
5812 Field Trips & Pupil Transportation	131,750	131,750	-	113,000	113,000	-	150,570	150,465	105	86,261	86,261	-	166,326	166,326	-	647,907	647,802	105
5821 Legal Services	-	150	(150)	25,000	25,000	-	4,057	4,357	(300)	-	-	-	-	-	-	29,057	29,507	(450)
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	11,000	11,000	-	10,500	10,500	-	27,000	27,000	-	105,082	105,082	-	11,000	11,000	-	164,582	164,582	-
5841 Contracted Substitute Teachers	15,000	15,000	-	11,550	11,550	-	9,560	9,560	-	9,280	9,280	-	12,240	12,240	-	57,630	57,630	-
5842 Special Education Services	234,704	234,704	-	601,490	601,490	-	240,350	240,350	-	414,514	414,514	-	220,132	233,632	(13,500)	1,711,189	1,724,689	(13,500)
5843 Non Public School	-	-	-	-	-	-	127,094	127,094	-	105,583	105,583	-	-	-	-	232,677	232,677	-
5844 After School Services	203,483	203,483	-	203,483	203,483	-	203,483	203,483	-	203,483	203,483	-	175,000	165,000	10,000	988,931	978,931	10,000
5849 Other Student Instructional Services	1,734,873	1,734,873	-	935,098	1,005,098	(70,000)	1,132,263	1,187,263	(55,000)	591,999	591,999	-	310,274	310,274	-	4,704,508	4,829,508	(125,000)

Camino Nuevo Charter Academy - Consolidated
2026-27 Budget by Site
Prepared by ExED. For use by ExED and ExED clients only. © 2024 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			Camino Nuevo Charter Academy - Consolidated		
	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)	2026-27 Budget - Approved	2026-27 Forecast	Budget Variance Better/(Worse)
5852 PD Consultants & Tuition	64,102	64,102	-	74,865	74,865	-	99,270	99,270	-	61,085	61,085	-	61,996	61,996	-	361,318	361,318	-
5854 Nursing & Medical (Non-IEP)	4,100	4,100	-	7,600	7,600	-	9,810	9,810	-	4,600	4,600	-	2,000	2,000	-	28,110	28,110	-
5859 All Other Consultants & Services	243,981	243,981	-	245,428	245,428	-	271,991	251,390	20,601	155,174	134,174	21,000	136,533	136,533	-	1,053,106	1,011,505	41,601
5861 Non Instructional Software	108,830	113,289	(4,458)	126,946	127,487	(541)	132,156	132,518	(361)	81,611	81,939	(328)	120,480	121,537	(1,057)	570,025	576,770	(6,745)
5865 Fundraising Cost	-	-	-	-	-	-	1,742	1,707	34	-	-	-	-	-	-	1,742	1,707	34
5871 District Oversight Fees	93,697	94,822	(1,124)	105,734	104,059	1,675	109,646	103,384	6,262	59,584	59,790	(206)	87,409	82,489	4,920	456,070	444,543	11,527
5872 Special Education Fees (SELPA)	183,063	185,256	(2,192)	209,523	206,401	3,122	217,251	205,871	11,380	119,818	119,796	22	150,196	141,670	8,526	879,851	858,993	20,858
5881 Intra-Agency Fees	1,413,471	1,432,421	(18,951)	1,519,967	1,497,960	22,007	1,598,395	1,513,902	84,494	859,206	862,023	(2,818)	1,245,645	1,180,148	65,497	6,636,684	6,486,455	150,229
5893 Legal Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	20,982	20,982	-	18,421	18,421	-	19,888	19,888	-	20,330	20,330	-	20,281	20,281	-	99,902	99,902	-
5911 Office Phone	20,220	20,220	-	19,224	19,224	-	31,123	31,123	-	12,492	12,492	-	17,899	17,899	-	100,958	100,958	-
5913 Mobile Phone	1,440	1,440	-	1,229	1,229	-	1,680	1,680	-	1,260	1,260	-	1,800	1,800	-	7,409	7,409	-
5921 Internet	14,709	14,709	-	11,928	11,928	-	23,845	23,845	-	11,886	11,886	-	14,709	14,709	-	77,077	77,077	-
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	400	400	-	2,500	2,500	-	6,324	6,324	-	2,000	2,000	-	6,000	6,000	-	17,224	17,224	-
5999 Other Communications	2,040	2,040	-	1,620	1,620	-	1,680	1,680	-	1,032	1,032	-	1,224	1,224	-	7,596	7,596	-
Total 5000 · Operating Services	**6,034,702**	**6,066,279**	**(31,577)**	**4,892,280**	**4,935,821**	**(43,541)**	**5,665,096**	**5,621,290**	**43,805**	**3,597,130**	**3,600,458**	**(3,329)**	**4,052,150**	**3,977,300**	**74,850**	**24,241,357**	**24,201,150**	**40,207**
6000 · Capital Outlay																		
6901 Depreciation Expense	248,339	265,068	(16,730)	646,276	647,450	(1,174)	201,147	203,728	(2,582)	86,826	85,475	1,351	133,167	137,476	(4,309)	1,315,754	1,339,197	(23,443)
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	**248,339**	**265,068**	**(16,730)**	**646,276**	**647,450**	**(1,174)**	**201,147**	**203,728**	**(2,582)**	**86,826**	**85,475**	**1,351**	**133,167**	**137,476**	**(4,309)**	**1,315,754**	**1,339,197**	**(23,443)**
7000 · Other Outgo																		
7438 Interest Expense	-	-	-	169,905	169,905	-	-	-	-	-	-	-	-	-	-	169,905	169,905	-
Total 7000 · Other Outgo	**-**	**-**	**-**	**169,905**	**169,905**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**169,905**	**169,905**	**-**
TOTAL EXPENSE	**15,441,032**	**15,373,412**	**67,620**	**15,083,351**	**15,115,667**	**(32,316)**	**16,556,633**	**16,430,757**	**125,876**	**10,004,073**	**9,918,220**	**85,853**	**11,365,364**	**11,513,847**	**(148,482)**	**68,450,453**	**68,351,902**	**98,550**
NET INCOME	**479,357**	**771,628**	**292,271**	**399,393**	**417,977**	**18,584**	**491,542**	**134,815**	**(356,727)**	**(695,813)**	**(566,313)**	**129,500**	**353,635**	**30,525**	**(323,110)**	**1,028,114**	**788,632**	**(239,481)**
Beginning Cash Balance	6,667,028	8,971,683		4,383,277	5,107,439		8,066,983	9,341,928		4,002,675	4,344,314		4,301,290	4,743,184		27,538,211	33,758,473	
Cash Flow from Operating Activities																		
Net Income	479,357	771,628		399,393	417,977		491,542	134,815		(695,813)	(566,313)		353,635	30,525		1,028,114	788,632	
Change in Accounts Receivable							-	-										
Prior Year Accounts Receivable	1,882,381	1,278,604		1,646,515	1,365,468		2,066,304	1,310,236		1,099,424	653,986		808,798	830,106		7,503,422	5,438,400	
Current Year Accounts Receivable	(1,990,028)	(1,834,292)		(1,859,747)	(1,710,137)		(2,166,339)	(1,838,079)		(1,376,523)	(1,091,316)		(1,252,001)	(1,065,182)		(8,644,638)	(7,539,007)	
Change in Due from	(11,458)	(34,182)		-	-		-	(80)		-	1,958		-	-		(11,458)	(535,841)	
Change in Accounts Payable	(29,230)	(32,070)		(35,148)	(19,652)		(49,839)	(33,855)		(46,265)	(23,955)		(14,500)	(12,598)		(175,191)	188,111	
Change in Due to	(78,791)	(71,136)		(79,284)	(1,972)		(91,095)	(4,541)		(39,671)	(15,950)		(72,760)	(6,128)		(361,601)	(354,296)	
Change in Accrued Vacation	-	-		-	-		-	-		-	-		-	-		-	-	
Change in Payroll Liabilities	(68,225)	(297,834)		(66,829)	(309,477)		(170,069)	(334,821)		(52,274)	(176,626)		(202,003)	(263,643)		(619,398)	(1,559,577)	
Change in Current Lease Payable	7,374	3,110		-	(1,989)		3,489	(1,510)		-	(2,044)		6,361	550		17,225	(1,883)	
Change in Lease Assets	169,780	174,045		-	1,989		80,391	85,390		-	2,044		146,472	149,773		396,643	413,241	
Change in Prepaid Expenditures	(3,049)	59,963		(1,913)	36,652		(5,274)	23,440		(2,464)	13,114		(4,008)	24,929		(20,492)	183,802	
Change in Deposits	-	-		-	-		-	-		-	-		-	-		-	-	
Change in Deferred Revenue	(1,613,818)	(1,603,497)		(567,829)	(707,417)		(1,188,459)	(1,446,517)		(316,109)	(535,949)		(619,256)	(902,702)		(4,305,471)	(5,196,082)	
Change in Other Long Term Assets	-	-		-	-		-	-		-	-		-	-		-	-	
Change in Other Long Term Liabilities	-	-		-	-		-	-		-	-		-	-		-	-	
Change in OPEB / Net Pension Liability	-	-		-	-		-	-		-	-		-	-		-	-	
Change in Long Term Lease Liabilities	(241,131)	(241,131)		-	-		(114,083)	(114,083)		-	-		(208,003)	(208,003)		(563,216)	(563,216)	
Depreciation Expense	248,339	265,068		646,276	647,450		201,147	203,728		86,826	85,475		133,167	137,476		1,315,754	1,339,197	
Cash Flow from Investing Activities																		
Capital Expenditures	(1,100,750)	(1,399,838)		(157,000)	(173,254)		(965,700)	(1,139,305)		(125,000)	(78,954)		(162,000)	(224,000)		(2,510,450)	(3,015,351)	
Cash Flow from Financing Activities																		
Source - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-	
Use - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-	
Source - Loans	-	-		-	-		-	-		-	-		-	-		-	-	
Use - Loans	-	-		(429,488)	(429,488)		-	-		-	-		-	-		(429,488)	(429,488)	
Ending Cash Balance	4,317,779	6,010,121		3,878,223	4,223,588		6,159,000	6,186,747		2,534,806	2,609,784		3,215,192	3,234,287		20,157,964	22,915,115	
5% Reserve Goal		768,671			755,783			821,538			495,911			575,692			3,417,595	
Operating Income		1,036,696			1,065,427			338,544			(480,838)			168,002			2,127,830	
EBITDA		1,036,696			1,235,332			338,544			(480,838)			168,002			2,297,735	
Net Income as a Percent of Expenses	3.1%	5.0%		2.6%	2.8%		3.0%	0.8%		-7.0%	-5.7%		3.1%	0.3%		1.5%	1.2%	
Ending Cash as a Percent of Expenses	28.0%	39.1%		25.7%	27.9%		37.2%	37.7%		25.3%	26.3%		28.3%	28.1%		29.4%	33.5%	

Camino Nuevo Charter Academy - Consolidated Financial Analysis August 2026

Net Income

Camino Nuevo Charter Academy - Consolidated is projected to achieve a net income of $788K in FY26-27 compared to $1.0M in the board approved budget. Reasons for this negative $338K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of August 31, 2026, the school's unrestricted cash balance was $27.24M. By June 30, 2026, the school's unrestricted cash balance is projected to be $11.47M, which represents a 17.1% reserve. In addition to this, CNCA is projected to have $11.43M of restricted cash. This includes $5.3M of Employee Retention Credit (ERC) funds that are pending restriction by the board.

As of August 31, 2026, the Accounts Receivable balance was $2.78M, down from $3.25M in the previous month, due to the receipt of revenue earned in FY25-26.

As of August 31, 2026, the Accounts Payable balance, including payroll liabilities, totaled $2.77M, compared to $2.90M in the prior month.

As of August 31, 2026, CNCA had a debt balance of $8.60M. An additional $429K will be paid this fiscal year. This debt is related to Prop 55/Kayne Siart construction loan.

Income Statement

Revenue

Total revenue for FY26-27 is projected to be $69.14M, which is $338K or .49% under budgeted revenue of $69.47M.

LCFF (8011) $1.1M decrease based on having 72 less students compared to budget.

Interest & Dividend Income (8660) $298K increase based on expected interest rate increases. This was originally budgeted conservatively; we will adjust as rates change.

Grants (8692) $118K increase is due to Dalzell Lance receiving $250K School Counselor Residency Capacity grant; $118K covers the salary and benefits for FY27.

Expenses

Total expenses for FY27-28 are projected to be $68.35M, which is $98K or .14% under budgeted expenditures of $68.45M.

Other Instructional Services (5849) $125K over budget largely due to Math Yogis at Kayne and Eisner.

ADA

Budgeted P2 ADA is 2,753.27 based on enrollment of 2,940 and a 93.6% attendance rate.

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

Forecast P2 ADA is 2,688 based on enrollment of 2,868 and a 93.8% attendance rate.

Actual ADA through Month 1 is 2,699.83 with ending enrollment of 2,864 and a 94.9% 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
2026-27 Cash Flow Forecast
Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	2026-27 Trend	ACTUAL Jul-26	ACTUAL Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Actuals as of 8/31/2026 Accrual	FORECAST Jul-26 - Jun-27	Budget Variance Better / (Worse)	% Better / (Worse)
# of School Days in Month		0	18	21	19	15	14	16	19	16	22	20	7		187		
Enrollment	2,868														2,868	(72)	-2%
Unduplicated Pupil Percentage	96.62%														96.62%		
ADA	2,688.00														2,688.00	(65.27)	
ADA Rate	93.83%														93.83%		
Income																	
8011-8098 · Local Control Funding Formula Sources																	
8011 Local Control Funding Formula	25,850,599	1,319,436	1,319,436	2,248,657	2,248,657	2,248,657	2,248,657	2,248,657	2,396,305	2,396,305	2,396,305	2,396,305	-	2,383,223	25,850,599	(1,613,825)	-6%
8012 Education Protection Account	6,646,877	-	-	-	1,843,201	-	-	1,843,201	-	-	1,301,558	-	-	1,658,917	6,646,877	484,234	8%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	11,956,788	727,934	1,455,867	970,582	970,582	970,582	970,582	970,582	1,642,621	821,311	821,311	821,311	821,311	(7,784)	11,956,788	(23,102)	0%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8011-8098 · Local Control Funding Formula Sources	**44,454,264**	**2,047,370**	**2,775,303**	**3,219,238**	**5,062,439**	**3,219,238**	**3,219,238**	**5,062,439**	**4,038,926**	**3,217,616**	**4,519,174**	**3,217,616**	**821,311**	**4,034,356**	**44,454,264**	(1,152,694)	-3%
8100-8299 · Federal Revenue																	
8181 Special Education - Federal (IDEA)	693,047	42,403	84,808	56,257	56,257	56,257	56,257	56,257	95,000	47,500	47,500	47,500	47,500	(451)	693,047	(16,829)	-2%
8221 Child Nutrition - Federal	1,971,318	-	-	-	-	172,371	220,045	198,645	158,171	152,120	171,195	203,294	164,222	531,256	1,971,318	(17,867)	-1%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	1,364,347	-	-	-	-	341,087	-	341,087	-	-	341,087	-	-	341,087	1,364,347	13,825	1%
8292 Title II	147,218	-	-	-	-	36,805	-	36,805	-	-	36,805	-	-	36,805	147,218	1,778	1%
8294 Title III	162,704	-	-	-	-	40,676	-	40,676	-	-	40,676	-	-	40,676	162,704	12,062	8%
8295 Title IV, SSAE	98,974	-	-	-	-	24,744	-	24,744	-	-	24,744	-	-	24,744	98,974	1,802	2%
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	1,341,248	-	-	-	-	-	-	-	-	-	-	-	-	1,341,248	1,341,248	-	
Total 8100-8299 · Other Federal Income	**5,778,857**	**42,403**	**84,808**	**56,257**	**56,257**	**671,940**	**276,302**	**698,214**	**253,171**	**199,619**	**662,005**	**250,794**	**211,722**	**2,315,364**	**5,778,857**	(5,229)	0%
8300-8599 · Other State Revenue																	
8520 Child Nutrition - State	480,080	-	-	-	-	42,035	53,509	48,296	38,484	37,105	41,704	49,524	39,863	129,560	480,080	(4,752)	-1%
8550 Mandate Block Grant	76,208	-	-	-	-	-	76,208	-	-	-	-	-	-	-	76,208	-	
8561 State Lottery - Non Prop 20	533,330	-	-	-	-	-	-	133,333	-	-	133,333	-	-	266,665	533,330	(13,049)	-2%
8562 State Lottery - Prop 20	235,788	-	-	-	-	-	-	-	-	-	-	-	-	235,788	235,788	(18)	0%
8560 Lottery Revenue	769,118	-	-	-	-	-	-	133,333	-	-	133,333	-	-	502,453	769,118	(13,067)	-2%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	699,835	-	-	-	-	-	-	349,918	-	-	174,959	-	-	174,959	699,835	0	
8592 State Mental Health	227,804	11,748	11,748	20,502	20,502	20,502	20,502	20,502	20,502	20,502	20,502	20,502	-	19,787	227,804	(5,532)	-2%
8593 After School Education & Safety	813,931	-	-	-	-	529,055	-	-	-	-	203,483	-	-	81,393	813,931	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8595 Expanded Learning Opportunity Program	5,066,500	2,286,066	228,438	410,131	410,131	410,131	410,131	410,131	410,131	410,131	410,131	410,131	-	(1,217,901)	4,987,786	42,880	1%
8596 Prop 28 Arts & Music	401,768	835,296	31,188	55,221	55,221	55,221	55,221	55,221	55,221	55,221	55,221	55,221	-	(961,709)	401,768	13,845	4%
8599 State Revenue - Other	5,253,279	6,717,770	-	-	-	-	-	-	-	-	-	-	812,826	(2,277,316)	5,253,279	435,076	9%
Total 8300-8599 · Other State Income	**13,788,524**	**9,850,880**	**271,374**	**485,855**	**485,855**	**1,056,946**	**615,572**	**1,017,401**	**524,339**	**522,960**	**1,039,333**	**535,379**	**852,688**	**(3,548,774)**	**13,709,810**	468,450	4%
8600-8799 · Other Local Revenue																	
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	898,336	12,908	6,069	87,936	87,936	87,936	87,936	87,936	87,936	87,936	87,936	87,936	87,936	-	898,336	298,336	50%
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	598,419	3,000	12,500	17,450	9,189	17,159	6,681	-	-	42,780	22,890	-	406,412	60,358	598,419	118,300	25%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	15,000	20	12,759	2	3	4	9,006	1,242	1,267	145	1,273	815	898	(12,434)	15,000	0	
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8697 E-Rate	61,662	5,800	5,800	5,138	5,138	5,138	5,138	5,138	5,138	5,138	5,138	5,138	5,138	(1,323)	61,662	0	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 All Other Local Revenue	-	640	252	-	-	-	-	-	-	-	-	-	-	(892)	-	-	
8792 Transfers of Apportionments - Special Education	3,601,920	157,627	315,253	292,383	292,383	292,383	292,383	292,383	556,491	278,245	278,245	278,245	278,245	(2,345)	3,601,920	(87,462)	-2%
Total 8600-8799 · Other Income-Local	**5,175,337**	**179,995**	**352,633**	**402,910**	**394,649**	**402,620**	**401,144**	**386,699**	**650,832**	**414,244**	**395,483**	**372,135**	**778,630**	**43,365**	**5,175,337**	329,174	7%

Camino Nuevo Charter Academy - Consolidated
2026-27 Cash Flow Forecast
Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

Actuals as of 8/31/2026

	2026-27 Trend	ACTUAL Jul-26	ACTUAL Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	FORECAST Jul-26 - Jun-27	Budget Variance Better / (Worse)	Budget Variance % Better / (Worse)
Prior Year Adjustments																	
8999 Other Prior Year Adjustment	22,267	1,562	20,705	-	-	-	-	-	-	-	-	-	-	-	**22,267**	22,267	100%
Total Prior Year Adjustments	**22,267**	**1,562**	**20,705**	-	-	-	-	-	-	-	-	-	-	-	**22,267**	22,267	100%
TOTAL INCOME	**69,219,249**	**12,122,210**	**3,504,822**	**4,164,261**	**5,999,201**	**5,350,744**	**4,512,257**	**7,164,753**	**5,467,268**	**4,354,439**	**6,615,995**	**4,375,923**	**2,664,351**	**2,844,311**	**69,140,535**	(338,032)	-0.49%
Expense																	
1000 · Certificated Salaries																	
1110 Teachers' Salaries	12,064,303	173	1,078,515	1,096,755	1,096,755	1,096,755	1,096,755	1,096,755	1,096,755	1,096,755	1,096,755	1,096,755	1,096,755	-	12,046,237	66,094	1%
1120 Teachers' Hourly	178,340	8,668	22,000	20,465	18,516	14,618	13,643	15,593	18,516	15,593	21,440	19,491	11,694	-	200,237	(21,897)	-12%
1170 Teachers' Salaries - Substitute	562,526	10,913	41,037	62,280	56,220	44,774	43,093	48,479	57,568	46,456	65,310	60,598	40,549	-	577,276	(17,013)	-3%
1175 Teachers' Salaries - Stipend/Extra Duty	1,086,968	207,617	73,167	32,909	32,795	25,279	194,208	18,047	32,795	32,625	32,966	3,697	253,836	-	939,941	64,016	6%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist	405,830	33,826	33,826	33,819	33,819	33,819	33,819	33,819	33,819	33,819	33,819	33,819	33,819	-	405,844	(1,296)	0%
1299 Certificated Pupil Support - Other	1,090,325	69,446	87,124	91,845	91,845	91,490	92,200	91,490	91,135	92,200	91,845	91,490	91,845	1,775	1,075,728	16,347	1%
1300 Certificated Supervisors' & Administrators' Salaries	4,340,436	322,046	336,891	361,870	361,870	361,870	361,870	361,870	361,870	361,870	361,870	361,870	361,870	-	4,277,642	10,933	0%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 · Certificated Salaries	**19,728,727**	**652,689**	**1,672,559**	**1,699,943**	**1,691,821**	**1,668,606**	**1,835,589**	**1,666,053**	**1,692,459**	**1,679,317**	**1,704,004**	**1,667,720**	**1,890,369**	**1,775**	**19,522,905**	117,184	1%
2000 · Classified Salaries																	
2111 Instructional Aide & Other Salaries	3,053,593	77,320	171,814	316,248	287,595	232,270	247,862	249,442	291,558	242,633	330,575	306,748	259,652	4,320	3,018,036	(166,273)	-6%
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2131 Classified Teacher Salaries	369,214	24,049	9,212	40,617	38,944	30,052	24,103	25,344	39,809	36,001	41,454	16,735	21,692	-	348,011	43,735	11%
2200 Classified Support Salaries	962,511	63,900	83,172	82,656	81,676	76,759	82,972	77,445	75,760	83,165	83,145	79,405	82,340	15,774	968,169	4,521	0%
2300 Classified Supervisors' & Administrators' Salaries	450,164	27,365	35,620	38,923	38,442	37,050	37,673	37,290	37,578	38,154	39,163	38,251	36,761	2,160	444,429	7,675	2%
2400 Classified Office Staff Salaries	1,544,207	111,368	120,644	131,389	130,715	125,900	133,210	126,415	123,781	133,170	131,726	127,764	129,605	18,226	1,543,913	4,728	0%
2900 Other Classified Salaries	2,368,269	83,527	167,038	221,570	212,721	191,426	198,301	196,877	205,527	203,044	225,994	214,575	189,180	23,117	2,332,898	29,428	1%
Total 2000 · Classified Salaries	**8,747,958**	**387,529**	**587,500**	**831,402**	**790,092**	**693,455**	**724,122**	**712,813**	**774,014**	**736,166**	**852,057**	**783,478**	**719,231**	**63,597**	**8,655,456**	(76,187)	-1%
Total 1000-2000 · Salaries	**28,476,685**	**1,040,218**	**2,260,059**	**2,531,345**	**2,481,913**	**2,362,061**	**2,559,711**	**2,378,865**	**2,466,473**	**2,415,484**	**2,556,062**	**2,451,197**	**2,609,600**	**65,372**	**28,178,361**	40,997	0%
3000 · Employee Benefits																	
3111 STRS - State Teachers Retirement System	3,768,187	135,360	311,399	324,689	323,138	318,704	350,598	318,216	323,260	320,750	325,465	318,534	361,060	339	3,731,511	19,746	1%
3212 PERS - Public Employee Retirement System	2,309,461	86,095	157,624	219,490	208,584	183,072	191,168	188,183	204,340	194,348	224,943	206,838	189,877	16,790	2,271,352	(6,425)	0%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	542,373	24,142	37,998	51,547	48,986	42,994	44,896	44,194	47,989	45,642	52,828	48,576	44,592	3,943	538,326	(6,412)	-1%
3331 MED - Medicare	412,912	15,787	31,824	36,705	35,988	34,250	37,116	34,494	35,764	35,025	37,063	35,542	37,839	948	408,343	838	0%
3401 H&W - Health & Welfare	2,280,842	614,520	134,888	145,453	145,453	145,453	145,453	145,453	145,453	145,453	145,453	145,453	145,453	20,930	2,224,868	71,613	3%
3501 SUI - State Unemployment Insurance	14,238	547	1,092	1,266	1,241	1,181	1,280	1,189	1,233	1,208	1,278	1,226	1,305	33	14,078	32	0%
3601 Workers' Compensation Insurance	254,745	95,716	23,929	16,888	16,888	16,888	16,888	16,888	16,888	16,888	16,888	-	-	-	254,745	(4,035)	-2%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits	-	44	52	-	-	-	-	-	-	-	-	-	-	-	95	(95)	100%
3902 Other Benefits	-	3,233	-	-	-	-	-	-	-	-	-	-	-	-	3,233	(3,233)	100%
Total 3000 · Employee Benefits	**9,582,759**	**975,444**	**698,806**	**796,037**	**780,277**	**742,542**	**787,397**	**748,616**	**774,926**	**759,313**	**803,917**	**756,169**	**780,127**	**42,982**	**9,446,552**	72,028	1%
Total 1000-3000 · Salaries & Benefits	**38,059,444**	**2,015,662**	**2,958,865**	**3,327,382**	**3,262,190**	**3,104,602**	**3,347,108**	**3,127,482**	**3,241,399**	**3,174,796**	**3,359,979**	**3,207,367**	**3,389,727**	**108,354**	**37,624,913**	113,025	0%
4000 · Supplies																	
4111 Core Curricula Materials	593,663	449,578	28,681	84,538	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	-	593,663	(45,474)	-8%
4211 Books & Other Reference Materials	58,200	3,411	2,019	19,400	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	-	58,200	0	
4311 Student Materials	477,494	77,463	36,329	36,370	36,370	36,370	36,370	36,370	36,370	36,370	36,370	36,370	36,370	-	477,494	(966)	0%
4351 Office Supplies	90,420	11,515	7,652	7,125	7,125	7,125	7,125	7,125	7,125	7,125	7,125	7,125	7,125	-	90,420	(0)	
4371 Custodial Supplies	204,600	15,911	9,060	17,963	17,963	17,963	17,963	17,963	17,963	17,963	17,963	17,963	17,963	-	204,600	(0)	
4391 Food (Non Nutrition Program)	129,047	1,393	845	12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681	-	129,047	(0)	
4392 Uniforms	31,426	2,994	-	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	-	31,426	(0)	
4393 PE & Sports Equipment	19,300	911	3,003	1,539	1,539	1,539	1,539	1,539	1,539	1,539	1,539	1,539	1,539	-	19,300	(5,000)	-35%
4395 Before & After School Program Supplies	355,250	20,184	5,854	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	32,921	-	355,250	-	
4399 All Other Supplies	149,681	11,227	8,864	49,894	8,855	8,855	8,855	8,855	8,855	8,855	8,855	8,855	8,855	-	149,681	195	0%
4390 Other Supplies	684,704	36,709	18,565	99,878	58,839	58,839	58,839	58,839	58,839	58,839	58,839	58,839	58,839	-	684,704	(4,805)	-1%
4411 Non Capitalized Equipment	738,962	23,436	28,443	246,321	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	-	738,962	0	
4711 Nutrition Program Food & Supplies	2,168,694	50,790	79,730	189,705	241,981	218,438	173,964	167,420	188,350	223,665	180,508	253,753	235,437	(35,047)	2,168,694	20,006	1%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 4000 · Supplies	**5,016,738**	**668,813**	**210,479**	**701,300**	**418,390**	**394,846**	**350,372**	**343,828**	**364,758**	**400,074**	**356,916**	**430,162**	**411,846**	**(35,047)**	**5,016,738**	(31,239)	-1%
5000 · Operating Services																	
5211 Travel & Conferences	95,056	5,820	-	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	-	95,056	-	

Camino Nuevo Charter Academy - Consolidated
2026-27 Cash Flow Forecast
Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

Actuals as of 8/31/2026

	2026-27 Trend	ACTUAL Jul-26	ACTUAL Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	FORECAST Jul-26 - Jun-27	Budget Variance Better / (Worse)	% Better / (Worse)
5311 Dues & Memberships	104,549	21,403	75,978	717	717	717	717	717	717	717	717	717	717	-	104,549	(6,851)	-7%
5451 General Insurance	60,359	30,654	-	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	(0)	(0)	-	60,359	-	
5511 Utilities	1,032,053	33,497	46,473	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	-	1,032,053	-	
5521 Security Services	341,526	47,142	25,125	26,926	26,926	26,926	26,926	26,926	26,926	26,926	26,926	26,926	26,926	-	341,526	(41,601)	-14%
5531 Housekeeping Services	735,759	77,916	40,128	61,771	61,771	61,771	61,771	61,771	61,771	61,771	61,771	61,771	61,771	-	735,759	(0)	
5599 Other Facility Operations & Utilities	538,729	55,860	18,279	46,459	46,459	46,459	46,459	46,459	46,459	46,459	46,459	46,459	46,459	-	538,729	-	
5611 School Rent - Private Facility	1,107,788	90,810	90,810	92,617	92,617	92,617	92,617	92,617	92,617	92,617	92,617	92,617	92,617	-	1,107,788	(0)	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	129,008	898	13,516	11,459	11,459	11,459	11,459	11,459	11,459	11,459	11,459	11,459	11,459	-	129,008	0	
5621 Equipment Lease	264,427	14,169	18,100	23,216	23,216	23,216	23,216	23,216	23,216	23,216	23,216	23,216	23,216	-	264,427	-	
5631 Vendor Repairs	1,047,001	80,239	37,160	92,960	92,960	92,960	92,960	92,960	92,960	92,960	92,960	92,960	92,960	-	1,047,001	(0)	
5812 Field Trips & Pupil Transportation	647,802	3,667	(1,653)	64,579	64,579	64,579	64,579	64,579	64,579	64,579	64,579	64,579	64,579	-	647,802	105	0%
5821 Legal Services	29,507	705	11,623	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	-	29,507	(450)	-2%
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5831 Advertisement & Recruitment	164,582	70	-	16,451	16,451	16,451	16,451	16,451	16,451	16,451	16,451	16,451	16,451	-	164,582	0	
5841 Contracted Substitute Teachers	57,630	-	5,390	5,224	5,224	5,224	5,224	5,224	5,224	5,224	5,224	5,224	5,224	-	57,630	-	
5842 Special Education Services	1,724,689	3,200	10,892	171,060	171,060	171,060	171,060	171,060	171,060	171,060	171,060	171,060	171,060	-	1,724,689	(13,500)	-1%
5843 Non Public School	232,677	-	-	23,268	23,268	23,268	23,268	23,268	23,268	23,268	23,268	23,268	23,268	-	232,677	-	
5844 After School Services	978,931	-	-	97,893	97,893	97,893	97,893	97,893	97,893	97,893	97,893	97,893	97,893	-	978,931	10,000	1%
5849 Other Student Instructional Services	4,829,508	187,500	-	464,201	464,201	464,201	464,201	464,201	464,201	464,201	464,201	464,201	464,201	-	4,829,508	(125,000)	-3%
5852 PD Consultants & Tuition	361,318	30,208	29,820	30,129	30,129	30,129	30,129	30,129	30,129	30,129	30,129	30,129	30,129	-	361,318	-	
5854 Nursing & Medical (Non-IEP)	28,110	-	83	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	-	28,110	0	
5859 All Other Consultants & Services	1,011,505	36,250	55,050	92,020	92,020	92,020	92,020	92,020	92,020	92,020	92,020	92,020	92,020	-	1,011,505	41,601	4%
5861 Non Instructional Software	576,770	311,244	105,439	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	-	576,770	(6,745)	-1%
5865 Fundraising Cost	1,707	-	-	171	171	171	171	171	171	171	171	171	171	-	1,707	34	2%
5871 District Oversight Fees	444,543	26,023	52,046	36,647	36,647	36,647	36,647	36,647	36,647	36,647	36,647	36,647	36,647	-	444,543	11,527	3%
5872 Special Education Fees (SELPA)	858,993	40,006	80,010	68,719	68,719	68,719	68,719	68,719	131,793	65,897	65,897	65,897	65,897	-	858,993	20,858	2%
5881 Intra-Agency Fees	6,486,455	-	-	648,645	648,645	648,645	648,645	648,645	648,645	648,645	648,645	648,645	648,645	-	6,486,455	150,229	2%
5893 Legal Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5899 All Other Expenses	99,902	2,419	2,844	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	-	99,902	0	
5911 Office Phone	100,958	7,240	7,598	8,612	8,612	8,612	8,612	8,612	8,612	8,612	8,612	8,612	8,612	-	100,958	0	
5913 Mobile Phone	7,409	358	536	652	652	652	652	652	652	652	652	652	652	-	7,409	(0)	
5921 Internet	77,077	6,424	6,424	6,423	6,423	6,423	6,423	6,423	6,423	6,423	6,423	6,423	6,423	-	77,077	(0)	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	17,224	178	81	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	-	17,224	0	
5999 Other Communications	7,596	600	625	637	637	637	637	637	637	637	637	637	637	-	7,596	-	
Total 5000 · Operating Services	**24,201,150**	**1,114,501**	**732,378**	**2,230,991**	**2,230,991**	**2,230,991**	**2,230,991**	**2,230,991**	**2,294,065**	**2,228,169**	**2,228,169**	**2,224,456**	**2,224,456**	**-**	**24,201,150**	40,207	0%
6000 · Capital Outlay																	
6901 Depreciation Expense	1,338,706	102,650	102,774	109,723	114,376	114,183	116,078	115,777	114,799	113,064	112,447	112,113	111,214	-	1,339,197	(23,443)	-2%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 · Capital Outlay	**1,338,706**	**102,650**	**102,774**	**109,723**	**114,376**	**114,183**	**116,078**	**115,777**	**114,799**	**113,064**	**112,447**	**112,113**	**111,214**	**-**	**1,339,197**	(23,443)	-2%
7000 · Other Outgo																	
7438 Interest Expense	169,905	-	-	86,021	-	-	-	-	-	83,884	-	-	-	-	169,905	-	
Total 7000 · Other Outgo	**169,905**	**-**	**-**	**86,021**	**-**	**-**	**-**	**-**	**-**	**83,884**	**-**	**-**	**-**	**-**	**169,905**	-	
TOTAL EXPENSE	**68,785,942**	**3,901,627**	**4,004,495**	**6,455,418**	**6,025,947**	**5,844,623**	**6,044,550**	**5,818,079**	**6,015,021**	**5,999,987**	**6,057,510**	**5,974,097**	**6,137,242**	**73,307**	**68,351,902**	98,550	0%
NET INCOME	**433,308**	**8,220,584**	**(499,673)**	**(2,291,157)**	**(26,746)**	**(493,879)**	**(1,532,294)**	**1,346,674**	**(547,753)**	**(1,645,547)**	**558,485**	**(1,598,174)**	**(3,472,891)**	**2,771,004**	**788,632**	(239,481)	-23%
Operating Income															**2,127,830**		
Operating Income Excluding Non-cash Lease Expenses															**2,297,735**		
EBITDA																	
Beginning Cash Balance	33,758,473	33,758,473	35,085,858	34,842,271	28,437,437	27,899,378	27,507,237	25,753,375	28,112,736	27,667,336	25,906,594	26,699,047	25,200,541	22,915,115	33,758,473	6,220,261	
Cash Flow from Operating Activities																	
Net Income	433,308	8,220,584	(499,673)	(2,291,157)	(26,746)	(493,879)	(1,532,294)	1,346,674	(547,753)	(1,645,547)	558,485	(1,598,174)	(3,472,891)	2,771,004	788,632	(239,481)	
Change in Accounts Receivable																	

Camino Nuevo Charter Academy - Consolidated
2026-27 Cash Flow Forecast
Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	2026-27 Trend	ACTUAL Jul-26	ACTUAL Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Actuals as of Jun-27	8/31/2026 Accrual	FORECAST Jul-26 - Jun-27	Budget Variance Better / (Worse)	% Better / (Worse)
Prior Year Accounts Receivable	-	3,510,630	470,084	181,132	233,232	-	-	909,355	-	-	133,967	-	-	-	5,438,400	(2,065,022)	
Current Year Accounts Receivable	(7,539,007)	-	-	-	-	-	-	-	-	-	-	-	-	(7,539,007)	(7,539,007)	1,105,631	
Change in Due from	(32,304)	(397,897)	(137,944)	-	-	-	-	-	-	-	-	-	-	-	(535,841)	(524,383)	
Change in Accounts Payable	188,111	403,627	(825,000)	(1,710,990)	-	-	-	-	-	-	-	-	2,355,521	(35,047)	188,111	363,302	
Change in Due to	(354,296)	(333,037)	3,772	(70,762)	-	-	-	-	-	-	-	-	-	45,731	(354,296)	7,305	
Change in Current Lease Payable	17,225	(55,653)	(53,279)	(45,087)	(45,204)	(45,321)	(45,439)	(45,556)	(45,674)	(45,793)	(45,912)	(46,031)	(46,150)	563,216	(1,883)		
Change in Lease Assets	396,643	40,698	40,834	32,641	32,758	32,875	32,993	33,111	33,229	33,347	33,466	33,585	33,704	-	413,241		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	(1,559,577)	(1,295,844)	696,821	(1,068,908)	-	-	-	-	-	-	-	-	-	108,354	(1,559,577)	(940,178)	
Change in Prepaid Expenditures	183,802	722,170	(84,369)	-	-	-	-	-	-	-	-	-	(453,998)	-	183,802	204,294	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Deferred Revenue	(5,196,082)	(9,104,222)	72,000	-	-	-	-	-	-	-	-	-	(812,826)	4,648,965	(5,196,082)	(890,611)	
Change in OPEB / Net Pension Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Long Term Lease Liabilities	(563,216)	-	-	-	-	-	-	-	-	-	-	-	-	(563,216)	(563,216)	-	
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	1,339,197	102,650	102,774	109,723	114,376	114,183	116,078	115,777	114,799	113,064	112,447	112,113	111,214	-	1,339,197	23,443	
Cash Flow from Investing Activities																	
Capital Expenditures	(3,015,351)	(486,321)	(29,605)	(1,327,750)	(846,475)	-	(325,200)	-	-	-	-	-	-	-	(3,015,351)	(504,901)	
Cash Flow from Financing Activities																	
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Loans	(429,488)	-	-	(213,676)	-	-	-	-	-	(215,812)	-	-	-	-	(429,488)	-	
Ending Cash Balance	**17,627,437**	**35,085,858**	**34,842,271**	**28,437,437**	**27,899,378**	**27,507,237**	**25,753,375**	**28,112,736**	**27,667,336**	**25,906,594**	**26,699,047**	**25,200,541**	**22,915,115**	**22,915,115**	**22,915,115**		

Coversheet

CEO Update

Section: IX. CEO Update
Item: A. CEO Update
Purpose: FYI
Submitted by:
Related Material: 260923 CEO Update.pdf

CEO Update

September 23, 2026

2026-26 Organizational Goals

CAMINO NUEVO CHARTER ACADEMY

Camino to Excellence

25 Years of Bridging Classroom & Community

Enabling Conditions

Decreased Extraneous Cognitive Load Excellent Guidance, Support, & Oversight

Org-Wide Priorities

- **Coaching toward Instructional Framework and Teacher Growth Tool**
- **Data, Assessment & Accountability**

Org Wide Wildly Important Goals (WIGs)

2026-2027
40% or more of elementary and middle school students will score proficient or advanced on the SBAC in both ELA and Math.

2026-2027
70% of high school juniors will score proficient or advanced on the SBAC in ELA.

2026-2027
35% of high school juniors will score proficient or advanced on the SBAC in Math.

2030
60% or more of elementary and middle school students will score proficient or advanced on the SBAC in both ELA and Math.

2030
75% or more of high school juniors will score proficient or advanced on the SBAC in ELA.
45% or more of high school juniors will score proficient or advanced on the SBAC in Math.

Excellence



Belonging - Community - Equity - Excellence - Innovation - Joy

Wildly Important Goal #1

100% of elementary & middle schools will reach their proficiency goal in ELA & Math

	ELA		Math	
	2026 Proficiency	2027 Proficiency Goal	2026 Proficiency	2027 Proficiency Goal
BUR	47.0%	**50%**	40.4%	**45%**
KAY	30.7%	**40%**	16.4%	**26%**
CAS-EIS	35.7%	**40%**	23.0%	**33%**
CIS	30.5%	**40%**	26.2%	**36%**

Camino Nuevo Charter Academy

Wildly Important Goal #2

70% of HS juniors will score proficient/ advanced in ELA

	ELA	
	2026 Proficiency	2027 Proficiency Goal
DAL	58.7%	**70%**

Camino Nuevo Charter Academy

Wildly Important Goal #3

35% of HS juniors will score proficient/advanced in Math

	ELA	
	2026 Proficiency	2027 Proficiency Goal
DAL	30.0%	**35%**

Camino Nuevo Charter Academy

Avance Teacher Residency Updates

Exciting new grant to fund our Avance Teacher Residency in partnership with LMU



AVANCE
Residency Los Angeles

LMU



Avance CEO Convening
September 2026

An opportunity for current and prospective Avance leaders to connect, learn more about the Residency and the people who are a part of it, and see it in action through classroom visits

Coversheet

Brown Act Training

Section: X. Brown Act Training
Item: A. Brown Act Training
Purpose: FYI
Submitted by:
Related Material: 2026 Brown Act Training.pdf

Camino Nuevo Charter Academy

The Brown Act & More!

October 6, 2026

Presented by: **John Lemmo, Esq.**

YM&C Young, Minney & Corr, LLP

WHAT WE'LL COVER TODAY

- Roles & Responsibilities of Charter Board Members
- Running Public Meetings: The Brown Act

AB 2158 REQUIRES ETHICS TRAINING

- For many years, officials and certain employees of cities and counties have been required to complete **two hours** of ethics training "relevant" to their public service" **every two years** (known as **"AB1234 ethics training"**)
- AB 2158 added charter schools to the list of **local agencies** subject to the biennial training requirement and extends the training obligation to members of charter school boards (And now applies to "chief administrator" of charter school via SB 827)

NEW FOR NEXT YEAR: FISCAL TRAINING (AB 640)

- Charter school board members in service as of April 1, 2027, except for officials whose term of office ends before April 1, 2028, must receive specific fiscal training before **July 1, 2028.**

- Officials who commence initial service, or who commence a subsequent nonconsecutive term, on or after April 1, 2027, are required to receive the training no later than one year from the first day of their initial service, or of their subsequent nonconsecutive term.

- **FCMAT will be developing curriculum in next few months**



ROLES AND RESPONSIBILITIES OF BOARD AND CEO

ROLES AND RESPONSIBILITIES OF BOARD AND MANAGEMENT

Independent charter schools are run by nonprofit corporations:

- Board of Directors is the governing body with legal responsibility for the charter school. Typically, the Board is responsible for providing fiscal accountability by approving and monitoring the budget.

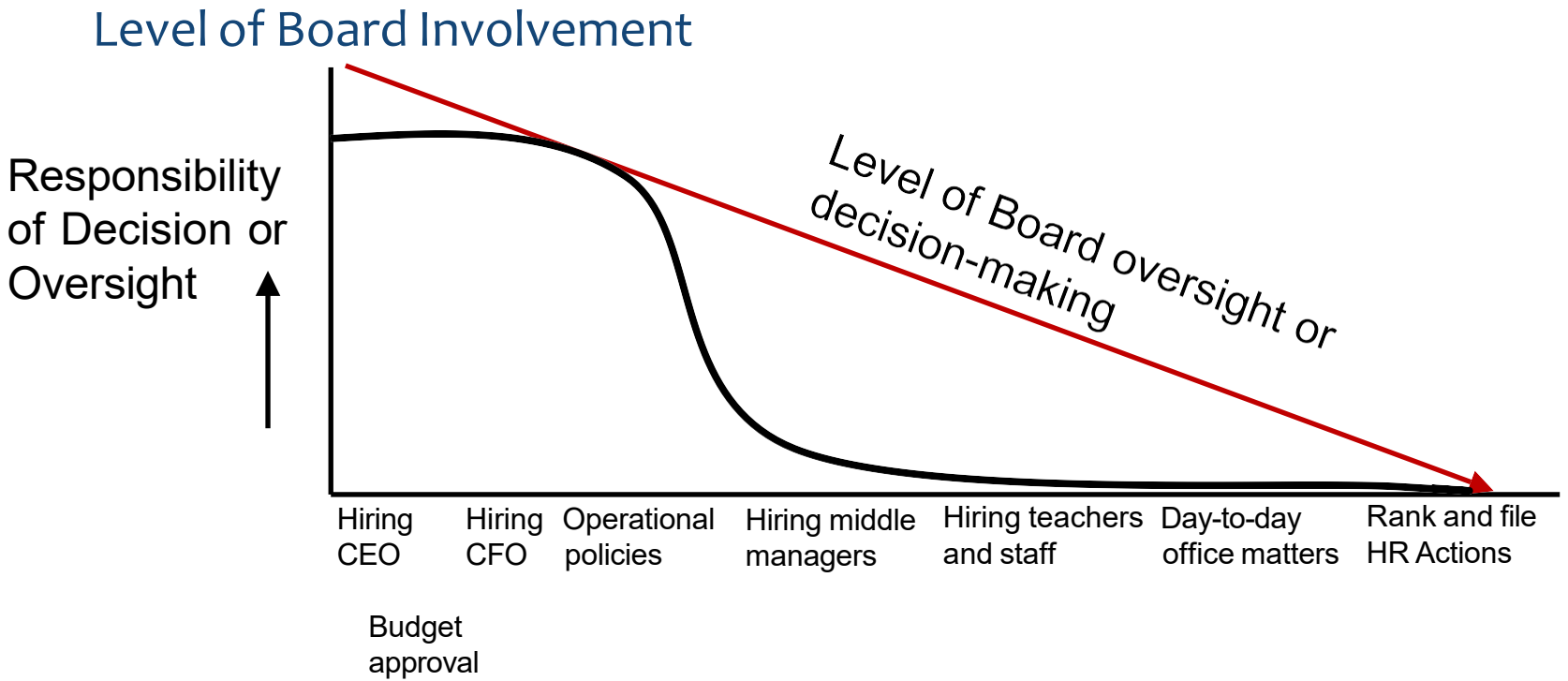
ROLES AND RESPONSIBILITIES OF BOARD AND MANAGEMENT

Board ensures long-term viability of the organization

- Ultimately responsible for how the schools are doing
- Board members have a duty to support the overall health and performance of the charters you operate

- Board monitors school performance and other data to inform its decisions
  - Includes monitoring academic performance and dashboard metrics
- Board hires, compensates, and evaluates CEO

LEVEL OF BOARD INVOLVEMENT





HOLDING PUBLIC MEETINGS: BROWN ACT

BROWN ACT (OPEN MEETING LAW) HOLDING MEETINGS

- SB 126 mandates Brown Act compliance
- The Brown Act is the state open meeting law for local government agencies—the Board's deliberations and actions must be conducted in an open and public manner
- Boards take action at "meetings" … so what is a "meeting"?
  - "Any congregation of a majority of the members of a legislative body … to hear, discuss, or deliberate, or take action on any item."
  - You may not, "outside a meeting … use a series of communications … directly or through intermediaries, to discuss, deliberate, or take action …." (Gov. Code sec. 54952.2)

BROWN ACT (OPEN MEETING LAW) HOLDING MEETINGS

- Avoid inadvertent serial meetings through email, text, social media communications.
- What if we have non-charter business? Do we need to comply with Brown Act for that, too?
    - No, if "unrelated to the operation of the charter school." (SB126)

SB 126 RULES REGARDING MEETING LOCATIONS AND MULTI-SITE TELECONFERENCING FOR PUBLIC

- SB126 imposes additional rules as part of Ed. Code for charters only —not actually part of the Brown Act
- Meeting location requirements vary depending on number of school sites and counties you operate in

ENTITY WITH SINGLE CHARTER	ENTITY WITH MULTIPLE CHARTERS	
	SAME COUNTY	MULTIPLE COUNTIES
Meet within boundaries of county where authorized and located	Meet within boundaries of county where authorized and located	Meet in county where greatest number of pupils reside (might change over time)
Two-way teleconference from each site* if you have more than one	Two-way teleconference from each site*	Two-way teleconference from each site*
		Audio/video record and post to website

*Includes school sites and resource centers.

SB 126 teleconferencing rules do **not** apply to committees

HOLDING MEETINGS

Brown Act "types" of meetings

- "Regular" meetings require 72 hours posting of notice and agenda (Annually adopt schedule of regular meetings)
- "Special" meetings require 24 hours notice
- "Emergency" meetings
- Standard Teleconferencing
- "Just Cause" Teleconferencing

HOLDING MEETINGS

Meetings in an “emergency” situation allowed with less than 24-hours notice

- Brown Act defines an emergency as:
  - "work stoppage, crippling activity, or other activity that severely impairs public health, safety, or both,” as determined by board.
- Absent a "dire" emergency, must attempt to contact any news media who have previously requested such notice by telephone at least one hour before the meeting.
- Minutes of the meeting, a list of notified persons and actions taken must be posted for 10 days in a public place as soon as possible.
- Consult with attorney if you can

STANDARD TELECONFERENCE RULES

1. Each teleconference **location must be identified** in the notice and agenda of the meeting.
2. Each teleconference **location must be accessible** to the public. (ADA-compliance required.)
3. Agenda must be posted at all meeting and teleconference locations.
4. All votes taken must be by roll call.
5. Members of the public must be able to hear and must have the right to address the Board directly from each teleconference location.
6. A quorum of the Board must participate from within the Charter School's "jurisdiction" (for CNCA that's LA County)

NEW for 2026: SB 707 TELECONFERENCE RULES

"Just Cause" allows board member to attend remotely under the following circumstances:

- Caregiving needs
- Contagious illness
- Physical or mental condition not otherwise accommodated
- Official travel for school business
- Immunocompromised family member
- Physical or family medical emergency
- Military service obligations

Minutes must note statutory basis for remote appearance

Teleconferenced Board member must participate by video and audio, or only audio if disability prevents use of camera

NEW for 2026: SB 707 TELECONFERENCE RULES

- "Just Cause" Teleconference Rules Have Per Calendar Year Annual limits based upon how frequently board meets
  2 meetings, if board meets 1x month
  5 meetings, if board meets 2x month
  7 meetings, if board meets 3x or more per month
- Quorum must be in a singular physical location
- Teleconference participation as a reasonable accommodation for a disability counts as physical presence
- Emergency Teleconferencing allowed without an in-person location if Board finds by majority vote that meeting in person would present imminent risks to health or safety of attendees due to emergency; reconfirm that finding every 45 days.

NEW for 2026: SB 707 Other Requirements

- Agenda must provide for public participation via Zoom or other mechanism to use “just cause” teleconferencing
- The member shall publicly disclose before any action is taken, if any adults are present in the room at the remote location, and the general nature of the member’s relationship with any such individuals.
- Provide copy of Brown Act to all new board members

HOLDING MEETINGS

Limited exceptions to public notice (i.e., not a "meeting"):

- Conference or public gathering that involves a discussion of issues of general interest (e.g., CCSA annual conference)*
- Open community meeting or another agency's public meeting*
- Social or ceremonial occasions (e.g., commencement or holiday party)*

➢ What about annual board retreat, strategic planning sessions, board study sessions?

  - These are all "meetings"

**** so long as the directors do not discuss agency/school business amongst themselves***

HOLDING MEETINGS

Brown Act limits scope of meeting to posted agenda:

- Brief general description of business to be transacted (20 words or less)
- Post in publicly accessible place at/near location
- Don't create "information only" vs. "action" items if you want flexibility
- Restrictions on adding items to agenda*

- Must post current agenda on website
  - "One click" rule—don't ignore this easy rule!
- Record how members vote
- Minutes?

* ***John's Tip:*** If you miss 72-hour posting deadline to include an item on regular agenda, you can still post a special meeting agenda with 24 hours notice for same time and place.

BOARD "COMMITTEE" MEETINGS

Brown Act applies to most committees created by board, even if advisory:

- Applies to "standing" board committees (e.g., finance committee, audit committee, executive committee)
  - If includes non-board members, then no delegation
- "Ad hoc" committees exempt (temporary, limited purpose)
- SB 126 teleconferencing rules do not apply to committees

***John's Tip:** Brown Act does not apply to non-board committees. The CEO can set up their own advisory teams instead (and include board members), which can also inform and ultimately advise the board.

HOLDING MEETINGS—CLOSED SESSIONS

Brown Act allows limited "closed" sessions of board meetings:

- Statutory basis must be identified in agenda, such as …
  - Litigation (identify matter)
  - Personnel evaluation, termination (identify position)
  - Collective bargaining strategy (identify designated reps, etc.)
  - Real estate negotiations (identify property, negotiator, etc.)
- Try to follow "safe harbor" language, but not required verbatim
- Reporting out of closed session *might* be required (but not all votes/actions are "reportable")
- Who can attend a closed session?

A NOTE ON EXECUTIVE COMPENSATION

Executive Compensation

- Approval of CEO/Executive Director's compensation must occur at a regular (not special) meeting
- Govt. Code 54953: Prior to final action, Board must orally report a summary of the recommendation for final action, including the salary, salary schedule, and fringe benefits, during the open meeting where final action will be taken.
- Final action in open session
    - This usually means a closed session evaluation first on agenda, followed by open session comp vote

RIGHTS OF PUBLIC AT MEETINGS

- Speak before action taken on any item (including closed session)
- Publicly accessible location (with disabled access)
- Public comment can (and should) be time-limited
- At regular meeting to address board on something not on agenda
    - Non-agenda comment not required at special meetings, but you can allow if you want to
- Disruptive members of the public

  ~The "warn-and-remove" adds to the "clear the room" rule

  ~SB 707 clarifies that this applies to participation remotely and in person
- SB 126 requires teleconferencing for the public at each school site for multi-school entities (see other slide)

NONCOMPLIANCE WITH BROWN ACT

- Who might care?
  - Your parents/community/stakeholders
  - Your authorizer
    - ➢ Think about issues on renewal
    - ➢ Compliance with annual reviews
- Others?

QUESTIONS?



John C. Lemmo, Esq.

(619) 997-7638

jlemmo@ymclegal.com