

# **NOTICE OF PUBLIC MEETING**

## **PUENTE Charter School**

The Board of Directors of PUENTE Charter School will be conducting a public meeting on:

**Wednesday, February 18, 2026  
12:00 p.m.**

Join Zoom Meeting  
puente-org.zoom.us  
Meeting ID: 830 3602 5482

Any person who wishes to address the Board of Directors is welcomed to attend. No prior notification of your attendance is necessary.

If you require accommodations in order to attend this meeting can call Jerome Greening at 323.780.0076 or email at [jerome@puente.org](mailto:jerome@puente.org). for assistance

It is hereby noted that the agenda for this meeting of the PUENTE Governing Board has been posted at the following location(s):

- [www.puente.org](http://www.puente.org)
- PUENTE Charter School, 501 S. Boyle Ave., Los Angeles, CA 90033 main doors and parent board
- All teleconference locations: 1410 Milan Ave, South Pasadena, CA 91030; 3711 Long Beach Blvd Suite 814, Long Beach CA 90807; 800 Corporate Pointe, Culver City, CA 90032; 3601 Altamont St, Los Angeles, CA 90065; 350 S. Grand Ave, Suite 3100 Los Angeles CA 90071; 601 S. Figueroa St Suite 900 Los Angeles, CA 90017; 645 W. 9<sup>th</sup> Street Los Angeles, CA 90015; 5110 La Calandria Dr, Los Angeles, CA 90032; 2689 Merced Street, Los Angeles CA 90065.

# PUENTE Learning Center

## PUENTE Charter School Board of Directors Meeting Agenda

Wednesday, February 18, 2026

12 pm

501 S. Boyle Avenue, Los Angeles, CA 90033

<https://puente-org.zoom.us/j/83036025482>

Meeting ID: 830 3602 5482

**Teleconference locations:**

-

Notice is hereby given that the PUENTE Learning Center Board of Directors of PUENTE Charter School will hold a public meeting at the above-referenced time and locations. The purpose of the meeting is to discuss and take action on the following agenda. The agenda shall provide an opportunity for members of the public to address the board directly at each location. (GOV CODE: 54954.3).

If you require special accommodations in order to attend this meeting, please call Jerome Greening at (323) 780 – 0076 or e-mail at [jerome@puente.org](mailto:jerome@puente.org).

Agendas for all regular board meetings are posted at least 72 hours prior to the meeting, and agendas for all special board meetings are posted at least 24 hours prior to the meeting at the entrances of the PUENTE facility and on the Parent Board at PUENTE Charter School, teleconference locations, and on [www.puente.org](http://www.puente.org). (GOV CODE: 54954.2. 54956)

Agenda Item	Proposed Action	Attachments	Who
<b>1. Call to Order and Roll Call to Establish Quorum</b>	Roll Call	Board Roster	Board Chair, Lara Lightbody
<b>2. Minutes – December 3, 2025</b>	Approval	Minutes	
<b>3. Public Comment</b>			
<p>Members of the public are welcome to address the PUENTE Charter School Board directly at a regular meeting to address any item of interest, or on the agenda and at a special meeting to address any item on the agenda, before or during the consideration of the item. Comments will be limited to three minutes. (GOV CODE: 54954.3) No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of GOV CODE Section 54954.2.</p>			
<b>4. Operations &amp; Programs</b>			
<p><b>i. 2025-26 LCAP Mid-Year Update and Data Dashboard and School Operations Update</b>                      2025-26 LCAP Mid-Year Update and School data and operations information, including LCFF priorities and alignment to LCAP goals and actions.</p> <p>Review of mid-year student data performance, including NWEA MAP interim assessments.</p>	Informational	PowerPoint	Principal Brenda Meza Charter School Advisory Committee Member, Patricia Garcia CEO, Jerome Greening
<p><b>ii. LAUSD Oversight Visit Debrief</b>                      LAUSD Charter Schools Division conducted the compliance oversight visit on Friday, January 30. The four operational areas of the Charter were reviewed and discussed with</p>	Informational	PowerPoint	

<p>the LAUSD team. Scores from the visit will be forwarded five weeks after the visit.</p> <p><b>iv. Update on Form 700 Reporting</b> Electronic submission of the Statement of Economic Interest for public school officials</p>	<p>Informational</p> <p>Informational</p>	<p>PowerPoint</p> <p>PowerPoint</p>		
<p><b>5. Finance Report</b></p> <p><b>i. Charter Financials as of December 31, 2025</b></p> <p><b>ii. Approval of LAUSD 2<sup>nd</sup> Interim Financials 25-26</b> Approval for LAUSD 2<sup>nd</sup> Interim Financials</p> <p><b>iii. Approval of FY26 Audit Engagement Letter</b> Approval for audit firm Maginnis, Knechtel &amp; McIntyre to conduct the FY26 audit</p>	<p>Approval</p> <p>Approval</p> <p>Approval</p>	<p>Financial Report</p> <p>2<sup>nd</sup> Interim Financials</p> <p>FY26 Audit Engagement Letter</p>	<p>Finance Committee Members, VP of Finance &amp; Administration, Angelica Castro CEO, Jerome Greening</p>	
<p><b>6. Adjournment</b></p>			<p>Board Chair, Lara Lightbody</p>	
<p><b>Certification of Posting</b></p> <p>I, Isabel Ocampo, hereby certify that this agenda was posted on 2/13/26 at 3 pm at:</p> <ul style="list-style-type: none"> <li>-- PUENTE Learning Center website <a href="http://www.puente.org">www.puente.org</a></li> <li>-- PUENTE Learning Center, 501 S. Boyle Avenue, Los Angeles, CA 90033, <i>north side and south side entrance, and parent board</i></li> <li>-- 1410 Milan Ave, South Pasadena, CA 91030; 3711 Long Beach Blvd Suite 814, Long Beach CA 90807; 800 Corporate Pointe, Culver City, CA 90032; 3601 Altamont St, Los Angeles, CA 90065; 350 S. Grand Ave, Suite 3100 Los Angeles CA 90071; 601 S. Figueroa St Suite 900 Los Angeles, CA 90017; 645 W. 9<sup>th</sup> Street Los Angeles, CA 90015; 5110 La Calandria Dr, Los Angeles, CA 90032; 2689 Merced Street, Los Angeles CA 90065.</li> </ul>				



## PUENTE Board Member Terms & Officer Roles

Name	FY 25-26
Lara Lightbody	Board Chair
Jocelyn Rosenwald	Vice Chair
Scott Williams	Treasurer
Gil Ortega	Secretary
Dana Ontiveros	Board Member
Anda Nicolae	Board Member
Agustin Urgiles	Board Member
Lindsey Rostal	Board Member
Patricia Garcia	Board Member



## **BOARDMEETING MINUTES**

December 3, 2025

12:00 pm

<https://puenteorg.zoom.us/j/82669326951>

The PUENTE Charter School board meeting was conducted via Zoom using the following Meeting ID: 826 6932 6951 on Wednesday, December 3, 2025 at 12:00pm

**Board Members in attendance via Zoom:** Scott Williams, Gilbert Ortega, Dana Ontiveros, Agustin Urgiles, Lindsey Rostal and Patricia Garcia.

**Board Members not in Attendance:** Lara Lightbody, Jocelyn Rosenwald and Anda Nicolae.

**PUENTE Staff in Attendance via Zoom:** Jerome Greening, Angelica Castro, Matt Wells, Michele Wolfe, Brenda Meza, Dominic Armendariz, Isabel Ocampo and Hector Espinoza

### **Call to Order**

Board Treasurer Scott Williams called the meeting to order at 12:05pm. A quorum was established.

### **Roll Call**

Board Treasurer Scott Williams conducted a roll call for Board Members.

Present were: Scott Williams, Gilbert Ortega, Dana Ontiveros, Agustin Urgiles, Lindsey Rostal and Patricia Garcia.

Absent: Lara Lightbody, Jocelyn Rosenwald and Anda Nicolae.

### **Approval of Board Meeting Minutes from September 17, 2025**

Motion: A motion was duly made by Gilberto Ortega to approve the September 17, 2025 board meeting minutes and seconded by Dana Ontiveros. The board moved to accept the board meeting minutes from September 17, 2025. Williams "yes", Ortega "yes", Ontiveros "yes", Urgiles "yes", Rostal "yes" and Garcia "yes".

### **Public Comment**

Board Treasurer Scott Williams invited anyone present who wished to make public comments to do so. There were none.



### **FY 25 Audit Report**

CEO Jerome Greening informed the board that the auditors are continuing with the audit and will not be presenting at this board meeting. He also noted that we remain on track to complete the audit.

### **Operations & Programs Report**

Charter School Managing Director, Brenda Meza presented the Operations & Programs update to the board. Ms. Meza shared the state priorities and goals, highlighting increased teacher coaching, expanded peer observations, and the positive impact of the full-time counselor and community school's navigator. Family engagement remains strong through monthly ELAC and Coffee with the Principal meetings, START attendance conferences, and new volunteer opportunities. Chronic absenteeism decreased from about 34% to 18.3%, and continued efforts such as incentives and targeted communication have kept this year's rate around 14%. In response to last year's SBAC score declines, the school invested in a dyslexia toolkit, increased test taking practice, and strengthened after school tutoring. School climate remains strong with 0% suspensions or expulsions, enrollment for 2026-27 is open, and students now have additional enrichment opportunities, including a new music club preparing for their first performance this month.

### **2025-2026 Compliance Monitoring Form**

Ms. Meza shared this item was previously presented at the previous board meeting in September 2025. This form outlines all compliance requirements set by LAUSD, including verification of teacher credentials, background checks, and staff training. Ms. Meza highlighted item 20 regarding homelessness and foster youth, as the school has seen an increase in students identified in these categories. The community school's navigator has been actively supporting these families by connecting them with needed resources.

Motion: A motion was duly made by Agustin Urgiles to approve the Compliance Monitoring Form. The board moved to accept the 2025-2026 Compliance Monitoring Form: Williams "yes", Ortega "yes", Ontiveros "yes", Urgiles "yes", Rostal "yes" and Garcia "yes".

### **Charter Unaudited Financial Statements as of September 30, 2025**

Vice President of Finance and Administration Angelica Castro, presented the Finance Report to the board. As of September 30, 2025, the Charter School reported total revenue and expenses of \$1,699,293 and \$1,640,784 respectively; with a total net surplus of \$58,509.



Line items to highlight are as follow:

- Personnel Cost: Personnel cost was \$901,512 or approximately 54.9% of percentage allocation. Total actuals were below budgeted amount by \$140,509. This was mainly due to savings associated with unfilled positions.
- Professional Services: Professional Services were \$206,905 or approximately 12.61% of percentage allocation. Total actuals are in line with budgeted amount.
- Special Ed Contract: Special Ed Contract expenses were \$37,921 a 1.31% of expense allocation. Expenses were below budgeted amount by approximately \$37,862. This was mainly due to timing.
- Special Ed Fair Share: The Charter School is fiscally responsible for a partial payment of expense associated with Special Education Programs that the School District is responsible for and pays for out of its General Fund.
- Special Ed Fair Share expenses were \$73,931 or 4.51% expense allocation. It exceeded our annual budgeted amount by approximately \$11,024.

### Statement of Financial Position

- Cash & Cash Equivalent: Cash balance was \$353,494. A decrease of \$150,467 from June 30, 2024. This was mainly due to the following:
  - Accounts Receivable: Increase of accounts receivable of \$524,670.
  - Property Plan & Equipment: Increase of PP&E of \$811,418. This is mainly due to the recognition of WIP as a part of the building depreciable asset.
  - Deferred revenue: Deferred revenue was \$113,848. An increase of \$12,191 in advance payments.

### Financial Key Indicators

#### Working Capital

- The Working Capital: PUENTE has \$883,875 available for current and future use. Asset performance.
- Cash Ratio is \$.64: This is another indicator of future cash flow. This means that for every \$1 of liability, the Charter School has \$.64 of liquid cash.
- Quick Ratio \$2.59: Measures the ability to pay PUENTE short-term liabilities by having assets that are readily convertible into cash. This means that the Charter School has capacity to pay off its current liabilities with the current assets and can easily fund its day-to-day operations. Here for every \$1 of current liability, the Charter School has \$2.59 of quick assets to pay for it.
- Months of Cash on Hand: Represents the number of months of operating expenses that the Center can pay with its current cash available. The Charter School has .6 months of cash on hand.

Capitalization structure assesses long-term solvency and stability:

- Debt-to-equity Ratio: Debt-to-equity Ratio of \$0.28. This ratio indicates that most of



PUENTE's assets and resources are provided by funding from the school district and not creditors or vendors. PUENTE Charter uses \$0.28 of debt financing for every \$1 of equity financing.

The Charter School's cash decreased by \$150,466. This decrease was mainly due to the following:

- a. As the Statement of Activities reports equity earnings, the Statement of Cash Flow reports how much cash is coming from the equity earnings reported on the Statement of Activities. As such, on this statement we eliminate noncash items such as depreciation expense. (A non-cash item). As a non-cash item, change in depreciation of \$28,689 is added to the net deficit to reconcile the cash from operations.
- b. Accounts receivable increased by \$524,670. Increasing receivables means less inflow of cash through decrease in collections. Therefore, the \$524,670 is subtracted from the net surplus.
  - a. Deferred revenue increased by \$12,191. Increasing deferred revenue means that we received advance payments resulting in an increase in cash. The \$12,191 is added to the net surplus.
  - b. Due to Other Programs increased by \$274,815. Increasing liabilities means that we are paying obligations at a later date increasing available cash. The \$274,815 is added to the net surplus.
  - c. The total decrease in cash of \$150,466 is subtracted from the beginning cash of \$503,960 resulting in ending cash balance of \$353,494.

Motion: A motion was duly made by Dana Ontiveros to approve the PUENTE Charter unaudited financial statements as of September 30, 2025. The board moved to approve the PUENTE Charter financial statements as of September 30, 2025. Williams "yes", Ortega "yes", Ontiveros "yes", Urgiles "yes", Rostal "yes" and Garcia "yes".

#### **Charter 1<sup>st</sup> Interim Report as of October 31, 2025**

Ms. Castro shared the unaudited year-end report submitted to LAUSD. The report contains the same information previously presented as part of the PUENTE Charter financial statements, but reformatted with object and resource codes.

Motion: A motion was duly made by Dana Ontiveros to approve the PUENTE Charter unaudited LAUSD Report as of September 30, 2025. The board moved to approve the PUENTE Charter 1<sup>st</sup> Interim as of October 31, 2025. Williams "yes", Ortega "yes", Ontiveros "yes", Urgiles "yes", Rostal "yes" and Garcia "yes".

Adjournment

Board Treasurer Scott Williams thanked everyone for their participation and adjourned the meeting at 12:32pm.

Submitted Respectfully,  
Isabel Ocampo



# PUENTE Charter Board Meeting

February 18, 2026



# State Local Control Funding Formula Priorities

1. Basic Services
2. Implementation of State Standards
3. Parent Involvement
4. Student Achievement
5. Student Engagement
6. School Climate
7. Course Access
8. Student Outcomes
9. Expelled Youth
10. Foster Youth



# PUENTE Local Control and Accountability Plan

**GOAL #1:** Continue to implement a “whole child approach” in alignment with the CA Community Schools Framework and strengthening MTSS, to identify and address the academic, social-emotional, behavioral, and/or mental health needs of our students to further re-engage them using real-world learning experiences.

**GOAL #2:** Continue to provide evidence-based professional learning opportunities for all educators, instructional support staff and administrators on the academic content standards, evidence-based pedagogical strategies to ensure the diverse learning needs of our students are met; and address barriers to learning.

**GOAL #3:** Engage parents/families as partners to support and educate students through home-school collaboration and culturally responsive community partnerships. Continue to provide learning opportunities for families as well as structures and opportunities to ensure authentic family engagement and a culture of trust to further re-engage and improve outcomes for all students.

# Legal Requirement

- California *Education Code (EC)* sections 47606.5(e), 52062(a)(6), and 52068(a)(6) require local educational agencies (LEAs) to present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA.
  - Beginning with the mid-year update for the 2025-26 LCAP the update must be presented to the board as part of a non-consent item.
- The report must include both of the following:
  - All available mid-year outcome data related to metrics identified in the current year's LCAP.
  - All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP.





# LCFF Budget Overview for Parent Remains On-Track for Expenditures



LCFF Budget Overview for Parents Mid-year Update: Puente		
Expenditures for High Needs Students in the 2025-26 School Year	2025-26 Adopted Budget	Projected Actual 2025-26
Total LCFF funds	\$4,482,440	\$4,420,000
LCFF supplemental & concentration grants	\$1,209,606	\$1,200,500
All other state funds	\$1,575,740	\$1,560,703
All local funds	-	
All federal funds	\$454,898	\$454,898
<b>Total Projected Revenue</b>	<b>\$6,513,078</b>	<b>\$6,435,601</b>
Total Budgeted Expenditures for the 2025-26 School Year	2025-26 Adopted Budget	Projected Actual 2025-26
Total Budgeted General Fund Expenditures	\$6,553,689	\$6,435,601.00
Total Budgeted Expenditures in the LCAP	\$5,293,645	\$5,293,645.00
Total Budgeted Expenditures for High Needs Students in the LCAP	\$1,209,606	\$1,209,606.00
Expenditures not in the LCAP	\$1,260,044	\$1,141,956.00



# Purpose

To provide the public with an update on the implementation of the current LCAP and to allow the LEA to be aware of, and plan for, changes that may need to be made based on revised estimates of revenue, budgeted expenditures and/or student performance.





# LCAP Mid Year Updates

1) State  
Priorities

2) LCAP &  
Goals

3)  
Accountability



501 S. Boyle Ave.  
Los Angeles, CA 90033

LAUSD Charter Schools Division Site Visit  
Friday, January 30, 2026  
9 am

PUENTE is located at 501 S. Boyle Ave., Los Angeles, CA 90033. White iron fencing distinguishes the property. Please enter the driveway off Boyle Ave. The parking lot loops around the facility and parking is readily available. Please enter the facility through the glass doors on the south side of the property to check in.

## Agenda

Item (Activity)	Tentative Time Allocation
<b>Opening Meeting: Discussion with School Leadership</b>	60 minutes
<b>Pre-Classroom Observation Discussion</b> Note: (In advance, the school leader will help identify school-wide instructional goals and strategies that are a focus this year that are <u>grounded in the Charter School's Petition</u> . These 2-3 focus areas will support the classroom visits.)	10-15 minutes
<b>Classroom Observation</b>	60-90 minutes
<b>Post-Classroom Observation Discussion</b> Note: The CSD team and the school team will separately debrief and align themselves prior to coming together to debrief about the observations.	15-30 minutes
<b>Special Education Review</b>	15-20 minutes
<b>Lunch Break (Working lunch for the CSD team)</b>	30 minutes
<b>Fiscal</b>	Time allocation TBD in collaboration with your CSD Fiscal Oversight Manager
<b>Review of Health and Safety Items</b> Note: Some safety items will be reviewed during the classroom visits	15-20 minutes
<b>Document Review/Clarifying Questions</b>	60-90 minutes
<b>Visit Debrief</b>	30-45 minutes



## State Priorities

3) Parent  
Involvement

5) Student  
Engagement

7) Course Access

8) Student Outcomes

# Community Engagement Initiative



Problem of Practice:  
Creatively increase parent and student participation in shared experiences and/or engagement in expanded learning opportunities (workshops, events, etc.). Appropriately add student voice to school decision-making.

# Prop 28 Arts Program Spending Plan (**For Approval**)

Proposition 28 provides dedicated funding for arts and music education in California public schools. This plan outlines the use of the Proposition 28 Arts and Music in Schools funds to improve student access to arts education at PUENTE Charter School. The spending plan includes staff and materials for art classes at all grade levels.



# Go PUENTE!



**Legal Requirement:**

- California *Education Code (EC)* sections 47606.5(e), 52062(a)(6), and 52068(a)(6) require local educational agencies (LEAs) to present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA.
  - Beginning with the mid-year update for the 2024-25 LCAP the update must be presented to the board as part of a non-consent item.
- The report must include both of the following:
  - All available mid-year outcome data related to metrics identified in the current year’s LCAP. (See column: “Year 2 Outcome”)
  - All available mid-year expenditure and implementation data on all actions identified in the current year’s LCAP.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Puente Charter School	Jerome Greening, CEO	jerome@puente.org (323) 7880-0076

LCFF Budget Overview for Parents Mid-year Update: Puente		
Expenditures for High Needs Students in the 2025-26 School Year	2025-26 Adopted Budget	Projected Actual 2025-26
Total LCFF funds	\$4,482,440	\$4,420,000
LCFF supplemental & concentration grants	\$1,209,606	\$1,200,500
All other state funds	\$1,575,740	\$1,560,703
All local funds	-	
All federal funds	\$454,898	\$454,898
<b>Total Projected Revenue</b>	\$6,513,078	\$6,435,601
Total Budgeted Expenditures for the 2025-26 School Year	2025-26 Adopted Budget	Projected Actual 2025-26
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Total Budgeted Expenditures in the LCAP	\$5,293,645	\$5,293,645.00
Total Budgeted Expenditures for High Needs Students in the LCAP	\$1,209,606	\$1,209,606.00
Expenditures not in the LCAP	\$1,260,044	\$1,141,956.00

# Goal

Goal #	Description	Type of Goal
1	Continue to implement a “whole child approach” in alignment with the CA Community Schools Framework and strengthening MTSS, to identify and address the academic, social-emotional, behavioral, and/or mental health needs of our students to further re-engage them using real-world learning experiences.	Broad

State Priorities addressed by this goal.

- Priority 4: Student Achievement
- Priority 5: Student Engagement
- Priority 6: School Climate
- Priority 7: Course Access
- Priority 8: Pupil Outcomes

An explanation of why the LEA has developed this goal.

Puente Charter School has developed this goal to implement a comprehensive "whole child approach" in alignment with the California Community Schools Framework and strengthened Multi-Tiered System of Supports (MTSS) for several critical reasons:

Our performance data indicates significant needs across multiple dimensions of student development. The chronic absenteeism rate (32.2% overall, with similar rates for English Learners, Socioeconomically Disadvantaged, and Hispanic student groups) demonstrates the necessity for integrated support systems that address underlying causes of disengagement. Additionally, academic performance metrics suggest that students benefit from approaches that connect classroom learning to real-world contexts.

Research consistently shows that addressing students' academic needs in isolation is insufficient for sustained achievement. By implementing a whole child approach that systematically identifies and addresses academic, social-emotional, behavioral, and mental health needs, we can create the conditions necessary for learning and development. This integrated framework allows us to respond to the diverse factors affecting student success, particularly following periods of educational disruption.

The California Community Schools Framework provides an evidence-based structure for coordinating school and community resources to support student wellbeing and achievement. By aligning our practices with this framework and strengthening our MTSS implementation, we can provide tiered interventions that match the intensity of student needs while maintaining a preventative, proactive approach to student support.

Finally, real-world learning experiences serve as powerful engagement tools that connect academic content to authentic contexts, increasing motivation and relevance for students. This approach particularly benefits our student population by making learning meaningful and accessible while developing critical 21st-century skills.

This goal represents our commitment to educating the whole child by creating integrated systems of support that address barriers to learning and provide engaging educational experiences for all students.

# Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	CAASPP ELA Assessment: Distance from Standard (DFS) Source: <a href="#">CA School Dashboard</a>	2022-23 ELA CAASPP DFS All Students -9.5 EL -34.2 SED -15.7 Hispanic -11.5	2023-24 ELA CAASPP DFS All Students -0.7 EL -35.2 SED -6.5 Hispanic -1.3	2024-25 ELA CAASPP DFS All Students -26 EL -69.5 SED -31.8 Hispanic -26.3		
2	CAASPP Math Assessment: Distance from Standard (DFS) Source: <a href="#">CA School Dashboard</a>	2022-23 Math CAASPP DFS All Students -24.3 EL -35.7 SED -31.7 Hispanic -26	2023-24 Math CAASPP DFS All Students -13.2 EL -37.2 SED -15 Hispanic -14.4	2024-25 Math CAASPP DFS All Students -40.8 EL -65.3 SED -47 Hispanic -40.4		
3	CA Science Test	2022-23 CAST % All Students 20.9% Hispanic 19.1% SED 13.9%  Source: CAASPP website	2023-24 CAST % All Students 34.2% Hispanic 34.2% SED 29.0%  Source: CAASPP website	2024-25 CAST (Science Points) All Students 50.7 SED 49.9 Hispanic 50.7  Source: CA School Dashboard		
4	% EL who made progress towards English Language Proficiency Source: <a href="#">ELPI – CA School Dashboard</a>	75.6% Source: 2023 Dashboard	70.4% Source: 2024 Dashboard	50.9% Source: 2025 Dashboard		
5	% students English Language Proficiency for Summative ELPAC	2022-23: 26.2% Proficient	2023-24: 32.53% Proficient	2024-25: 24.2% Proficient		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline																																		
	Source: <a href="#">ELPAC website</a>																																							
6	Reclassification Rate Source: CALPADS	2022-23: 21.2%	2023-24: 28.7%	2024-25: 26.8%																																				
7	Attendance Rate Source: CALPADS	2022-23: 92%	2023-24: 91.78%	2024-25: 94.3%																																				
8	Chronic Absenteeism Rates Source: <a href="#">CA School Dashboard</a>	2022-23: Chronic Absenteeism <table border="1"> <thead> <tr> <th></th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>34.1%</td> </tr> <tr> <td>EL</td> <td>41.4%</td> </tr> <tr> <td>SED</td> <td>35.9%</td> </tr> <tr> <td>Hispanic</td> <td>33.1%</td> </tr> </tbody> </table>		Rate	All Students	34.1%	EL	41.4%	SED	35.9%	Hispanic	33.1%	2023-24: Chronic Absenteeism <table border="1"> <thead> <tr> <th></th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>32.2%</td> </tr> <tr> <td>EL</td> <td>33.3%</td> </tr> <tr> <td>SED</td> <td>32.2%</td> </tr> <tr> <td>SWD</td> <td>40.0%</td> </tr> <tr> <td>Hispanic</td> <td>31.7%</td> </tr> </tbody> </table>		Rate	All Students	32.2%	EL	33.3%	SED	32.2%	SWD	40.0%	Hispanic	31.7%	2024-25: Chronic Absenteeism <table border="1"> <thead> <tr> <th></th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>18.3%</td> </tr> <tr> <td>EL</td> <td>16.2%</td> </tr> <tr> <td>SED</td> <td>17.8%</td> </tr> <tr> <td>SWD</td> <td>19.0%</td> </tr> <tr> <td>Hispanic</td> <td>17.9%</td> </tr> </tbody> </table>		Rate	All Students	18.3%	EL	16.2%	SED	17.8%	SWD	19.0%	Hispanic	17.9%		
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SWD	19.0%																																							
Hispanic	17.9%																																							
9	Suspension Rate Source: <a href="#">CA School Dashboard</a>	2022-23: 0%	2023-24: 0%	2024-25: 0%																																				
10	Expulsion Rate Source: <a href="#">Dataquest</a>	2022-23: 0%	2023-24: 0%	2024-25: 0%																																				
11	% students participating in enrichment. Source: Master Schedule, CALPADS	2023-24: 100%	2024-25: 100%	2025-26: 100%																																				
12	% students participating in all 5 Components of the Physical Fitness Test (PFT): Grade 5 Source: <a href="#">SARC</a>	2022-23: 100%	2023-24: 100%	2024-25: 100%																																				

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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**NOTE: Puente Charter School currently serves grades TK-5, therefore the following CDE LCAP required metrics do not apply:**

- **Priority 4:**
  - % of pupils who complete courses that satisfy UC A-G
  - % of pupils who complete CTE course from approved pathways
  - % of pupils who have completed both A-G & CTE
  - % of pupils who pass AP exams with a score of 3 or higher.
  - % of pupils prepared for college by the EAP (Gr 11 SBAC)
- **Priority 5:**
  - Middle School dropout rate
  - High School dropout rate
  - High School graduation rates

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
1	<b>ASSESSMENTS OF LEARNING</b>	<p>To effectively measure student academic performance, monitor student progress, identify learning gaps, and accelerate student learning, Puente Charter School will implement a comprehensive assessment system. All students will participate in the following assessments, which will inform instruction and identify students requiring academic support through our Multi-Tiered System of Supports (MTSS):</p> <p><b>Academic Progress Monitoring</b></p> <ul style="list-style-type: none"> <li>• <b>NWEA MAP Reading &amp; Mathematics:</b> Administered three</li> </ul>	Fully	<p>Puente Charter School (TK–5) is fully implementing a comprehensive assessment system to measure student achievement, monitor progress, identify learning gaps, and accelerate learning. Assessment results are used to inform daily instruction and to identify students who need additional support through the school’s Multi-Tiered System of Supports (MTSS).</p> <p><b>Academic Progress Monitoring:</b> Puente administers NWEA MAP Reading and Mathematics three times per year (Fall, Winter, and Spring) for</p>	\$4,500	\$4,500

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		<p>times annually (Fall, Winter, Spring) for all students in TK-5</p> <ul style="list-style-type: none"> <li>• <b>Fountas &amp; Pinnell Running Records:</b> Conducted every 6-8 weeks for all students in TK-5 to monitor reading fluency and comprehension</li> <li>• <b>Foundational Skills Assessments:</b> <ul style="list-style-type: none"> <li>○ Sound/Letter Recognition (TK/K)</li> <li>○ Number Recognition (TK/K)</li> </ul> </li> <li>• <b>Curriculum-Based Measures:</b> <ul style="list-style-type: none"> <li>○ Reading Unit Assessments (K-5)</li> <li>○ Writing Unit Assessments (K-5)</li> <li>○ Mathematics Unit Assessments (K-5)</li> </ul> </li> <li>• <b>Spelling Inventory:</b> Administered every 6-8 weeks for all students in TK-5</li> </ul> <p><b>Benchmark and State Assessments</b></p> <ul style="list-style-type: none"> <li>• <b>Interim Comprehensive Assessments:</b> Administered twice annually for grades 3-5</li> <li>• <b>State-Mandated Assessments:</b> <ul style="list-style-type: none"> <li>○ California Assessment of Student Performance and Progress (CAASPP)/Smarter</li> </ul> </li> </ul>		<p>all students in TK–5. Reading development is monitored through Fountas &amp; Pinnell running records every 6–8 weeks to assess fluency and comprehension. In TK and Kindergarten, foundational skills are assessed through sound/letter recognition and number recognition. Across grades K–5, teachers use curriculum-based unit assessments in reading, writing, and mathematics to track mastery of standards and guide instructional adjustments. A spelling inventory is administered every 6–8 weeks for all TK–5 students to strengthen language and literacy instruction.</p> <p><b>Benchmark and State Assessments</b>  Puente administers interim comprehensive assessments twice per year for students in grades 3–5. State-mandated assessments are administered as applicable by grade level, including CAASPP/Smarter Balanced (SBAC), ELPAC for ELs, the Physical Fitness Test (PFT), the California Science Test (CAST), and the K–2 reading difficulties risk screener required under Education Code section 53008.</p> <p><b>Implementation Status:</b> All assessment components have been put into practice. Progress-monitoring</p>		

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		<p>Balanced Assessment Consortium (SBAC)</p> <ul style="list-style-type: none"> <li>○ English Language Proficiency Assessments for California (ELPAC)</li> <li>○ Physical Fitness Test (PFT)</li> <li>○ California Science Test (CAST)</li> <li>○ <b>Screening for Risk of Reading Difficulties (K-2)</b> as required by EC Section 53008</li> </ul> <p><b>Data Analysis Protocol</b></p> <p>Puente Charter School will continue to implement its established 5-step data analysis protocol for reviewing, analyzing, and discussing student assessment results. This systematic approach aligns with our MTSS framework and the California Community Schools Framework to:</p> <ol style="list-style-type: none"> <li>1. Measure individual student progress toward grade-level standards</li> <li>2. Identify specific learning gaps requiring targeted intervention</li> <li>3. Monitor student growth and schoolwide achievement trends</li> <li>4. Evaluate program effectiveness and inform instructional decisions</li> </ol>		<p>tools are scheduled on a yearlong assessment calendar and have been administered as planned.</p> <p><b>New K–2 Reading Risk Screener:</b> The K–2 reading difficulties risk screener is new this year. At the start of the school year, the full instructional team received training on administration expectations. The Intervention Coach has led follow-up professional development focused on administration fidelity, analysis of results, and instructional planning based on the data. A yearlong calendar for this screener has been established to ensure consistent administration and timely use of results.</p> <p><b>Data Review and Analysis:</b> Puente continues to implement a consistent data analysis protocol through regular data review meetings every 6–8 weeks, led by the Intervention Coach and Principal. These meetings focus on reviewing assessment results, identifying students in need of support, refining Tier 1 instruction, and assigning or adjusting MTSS interventions.</p> <p><b>Challenges Identified:</b> A key challenge has been the amount of time required to administer</p>		

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		<p>5. Guide resource allocation for tiered academic supports</p> <p>Data review meetings will be conducted every 6-8 weeks with grade-level teams, instructional coaches, and administrators to ensure timely response to student needs and continuous improvement of instructional practices.</p>		<p>assessments and analyze results. Compared to prior years, students in grades 3–5 are completing an additional SBAC practice assessment, and students in grades K–2 are completing an additional reading assessment.</p> <p><b>Response to Challenges:</b> To address these demands, Puente added dedicated data-analysis time to teacher schedules during Friday professional development days, so staff have protected time to review results and translate data into instructional action.</p> <p><b>Successes Identified:</b> Teachers and students have increased awareness of individual academic progress and achievement. Teachers are using assessment results more consistently to group students, plan targeted instruction, and monitor the impact of interventions.</p> <p><b>Effectiveness:</b> Winter results indicate modest schoolwide improvement. Schoolwide ELA NWEA MAP increased from 42% of students meeting/exceeding in Fall to 45% in Winter (a 3% increase). Schoolwide Math NWEA MAP increased from 52% meeting/exceeding in Fall to 54% in Winter (a 2% increase).</p>		

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2	<b>MTSS: ACADEMIC INTERVENTIONS</b>	<p><b>Assessment and Identification</b>            Puente Charter School will implement a systematic approach to identify and support students with academic needs through our Multi-Tiered System of Supports (MTSS) framework. Universal academic screeners (NWEA MAP, Fountas &amp; Pinnell) will establish student baseline performance, identify specific learning gaps, facilitate MTSS referrals, establish personalized annual growth targets, and measure program effectiveness.</p> <p><b>Tiered Support Structure</b>            Classroom teachers will deliver high-quality Tier 1 core instruction for all students and provide Tier 2 targeted support for some students through small-group instruction. Paraprofessionals will assist classroom teachers by supporting both Tier 1 and Tier 2 instruction through focused small-group and/or one-on-one assistance. The dedicated Intervention Teacher will provide intensive Tier 3 academic support for identified students with significant needs in reading and mathematics.</p> <p>Digital intervention platforms including iXL Mathematics, iXL English Language Arts, Raz Kids, and Epic! will be utilized to reinforce skills and address learning gaps. A dedicated intervention block will be</p>	Fully	<p>This action was fully implemented. In response to the 2025 California School Dashboard results showing underperformance for Puente Charter School’s student groups in both English Language Arts (ELA) and Mathematics, Puente strengthened and expanded its academic intervention systems to accelerate learning and better meet student needs within the MTSS framework.</p> <p><b>English Language Arts Interventions</b>            The 2025 Dashboard reflects underperformance in ELA; however, it also shows that more than 70% of Puente students improved their score compared to the prior year. Building on this evidence of student growth, Puente identified the need to deepen instructional practice through increased coaching, targeted professional development, and more rigorous data-driven planning. Throughout the year, staff engaged in strategic professional learning focused on phonics, vocabulary development, and effective reading instruction. Puente also strengthened the structure and expectations for data analysis meetings to ensure more intentional instructional planning and timely identification of students needing Tier 2 and Tier 3 supports. After-school</p>	\$1,458,107	\$729,054

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		<p>embedded throughout the instructional day to support struggling learners.</p> <p><b>Extended Learning Opportunities</b></p> <p>Puente Charter School will provide additional academic support through expanded learning opportunities including afterschool programming, summer school, and targeted tutoring sessions. After school tutoring will be specifically available for students requiring Tier 3 support.</p> <p><b>Progress Monitoring</b></p> <p>Regular assessment cycles and data review meetings will monitor student progress toward academic goals, evaluate intervention effectiveness, and guide necessary adjustments. Student movement between tiers will remain fluid based on ongoing performance data, ensuring all students receive the appropriate level of support to achieve grade-level proficiency.</p> <p>This comprehensive MTSS framework aligns with California's Multi-Tiered System of Support and the Community Schools Model to ensure equitable access to effective academic interventions.</p>		<p>tutoring was refined to better align with classroom instruction and address documented student learning needs.</p> <p><b>Mathematics Interventions:</b> The 2025 Dashboard reflects underperformance in mathematics, while also indicating that approximately 54% of students improved compared to the prior year. In response, Puente revisited and strengthened the schoolwide math instructional model to ensure Math Workshop is implemented consistently across classrooms. The school also reinforced the use of a Cognitively Guided Instruction (CGI) approach to promote conceptual understanding and mathematical reasoning. Additional coaching was built into the annual calendar to support consistent implementation and strengthen targeted intervention practices. After-school tutoring supports were also refined to address math learning needs aligned to core instruction.</p> <p><b>Coaching and Small-Group Instruction (Tier 2/Tier 3):</b> Teachers receive ongoing coaching focused on Tier 2 and Tier 3 small-group instruction, including planning, delivery, progress monitoring, and instructional adjustments based on</p>		

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				<p>student data. Paraprofessionals also received more intentional support to strengthen their ability to plan and implement small-group instruction aligned to teacher direction and MTSS goals.</p> <p><b>Tutoring Program Implementation</b>  Puente has fully implemented an expanded tutoring model to increase access and strengthen instructional alignment. The school increased the number of afterschool tutors and provided structured professional development facilitated by the Intervention Coach. Tutoring is aligned to core instructional approaches, targeted to needs identified by classroom teachers, and designed to reinforce priority skills. To extend learning support, students also received winter packets aligned to their specific areas of need.</p> <p><b>Community Schools Partnerships and Wraparound Supports:</b> The Community Schools Navigator (Coordinator) expanded Puente’s network of partnerships and supports to strengthen services available to students and families. This work added capacity to the MTSS framework by increasing access to</p>		

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				<p>community-based resources and family supports.</p> <p><b>Challenges Identified:</b> A primary challenge was scheduling intervention groups during the core instructional day, particularly due to staffing transitions that reduced the number of available paraprofessionals to support interventions. Tutoring staffing also required ongoing coordination because many tutors are college students whose availability changes each semester, creating variability in schedules and continuity.</p> <p><b>Successes Identified:</b> Key successes include the intentional training provided to teachers and paraprofessionals, which strengthened implementation quality and supported sustainability of Tier 2 and Tier 3 interventions. Another success has been the impact of a skilled Community Schools Navigator who is actively connecting families to resources and strengthening school-home support systems.</p> <p><b>Effectiveness:</b> This action is effective and is contributing to progress toward the goal. Effectiveness is evidenced by improvement in schoolwide ELA and Math NWEA MAP performance from Fall to Winter. In addition, the</p>		

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				addition of six new partnerships to support MTSS reflects expanded capacity to address academic and wraparound needs.		
3	<b>MTSS: SEL, BEHAVIORAL, &amp; MENTAL HEALTH NEEDS</b>	<p>Puente Charter School received an ORANGE Performance level for chronic absenteeism on the 2024 CA Schools Dashboard across all student groups: All Students (32.2%), English Learners (33.3%), Socioeconomically Disadvantaged (32.2%), and Hispanic (31.7%). Following a comprehensive needs assessment and root cause analysis, we recognize that chronic absenteeism requires individualized attention and targeted interventions.</p> <p>Prior to the 2025-26 school year, our leadership team will identify at-risk families requiring additional resources and focus on building stronger relationships with these families. We will establish regular communication channels that foster engagement beyond problem-focused interactions, allowing us to better understand and support their unique challenges. A Family Attendance Survey will be administered during orientation to understand family perspectives on attendance policies, enabling our team to address misconceptions early in the school year.</p> <p>Once school begins, we will implement a preventative approach through our MTSS</p>	Fully	<p>To address the social-emotional, health, and safety needs of students and families, Puente Charter School has established and expanded a network of community partnerships aligned with its Multi-Tiered System of Supports (MTSS) framework. These partnerships provide targeted resources and services that complement the school’s academic program and support the whole child. All partnerships described below are fully operational and actively serving the Puente community.</p> <p><b>Community Partnerships:</b> During the current school year, Puente Charter School established five new community partnerships, each addressing a specific dimension of student well-being and family need. Together, these partnerships strengthen the school’s capacity to provide comprehensive, wrap-around support.</p> <p>Through the <b>IILA Metro LIFE Program</b>, students have access to life skills education and youth development programming designed</p>	\$339,875	\$170,237

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		<p>framework. This includes early identification of at-risk students, targeted family communication, personalized support from the Student Attendance Review Team (SART), and ongoing data analysis to refine interventions. Teachers will contact families when students are absent with positive messages emphasizing that the student was missed. They will also utilize attendance charts and provide incentives to encourage regular attendance.</p> <p><b>Social-Emotional Learning Supports</b></p> <p>Puente is committed to strengthening social-emotional supports through schoolwide implementation of the Second Step SEL Curriculum, Calm Classroom practices, and restorative justice community circles.</p> <p>The School Counselor (Title I Funded: \$99,276) will lead monthly theme-based classroom lessons and facilitate regular social skills groups for students identified for Tier 3 supports. Additionally, the Counselor will guide SEL curriculum implementation with teachers and host monthly "Coffee with the Counselor" sessions to connect with families and provide referrals to Care Solace for mental health services.</p> <p><b>Behavioral Support System</b></p> <p>The Vice Principal will oversee student discipline, Positive Behavioral Interventions and Supports (PBIS), and school culture</p>		<p>to support social-emotional growth and positive decision-making. The <b>LA Metro Rail Safety Education Program</b> delivers safety education focused on rail and transit awareness, equipping students with essential knowledge for navigating public transportation safely—an important resource given that many Puente families rely on public transit.</p> <p>The partnership with the <b>American Heart Association</b> supports health and wellness education through programming that promotes physical activity, healthy habits, and cardiovascular awareness among students. <b>St. Johns Community Health</b> provides community-based health services and resources, expanding access to medical support for students and families who may face barriers to healthcare.</p> <p>Finally, <b>Breathe SoCal</b> offers respiratory health education and resources, including support for students with asthma and other respiratory conditions. This partnership complements the Community Schools Navigator’s work in providing individualized resources</p>		

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		<p>initiatives. The Behavior Interventionist will collaborate with teachers to develop and implement individualized student behavior plans while modeling effective classroom strategies to address behavioral challenges.</p> <p>Working with the Vice Principal, the Behavior Interventionist will develop schoolwide practices to improve student interaction skills and help identify and modify negative learned behaviors. They will provide professional development on addressing behavioral challenges and implementing consistent classroom structures. The Behavior Interventionist will also facilitate parent/staff engagement activities to foster a culture of community and respect, monitor daily student attendance, lead SART meetings, conduct family meetings including home visits, and ensure adherence to the school's attendance policy.</p> <p><b>Community Support</b></p> <p>The Community Schools Coordinator serves as the foster youth and homeless liaison, connecting families with essential resources and leading parent workshops to support the social-emotional and mental health needs of our students and families.</p> <p>This comprehensive approach addresses the whole child by integrating academic, social-emotional, behavioral, and mental health supports within our MTSS framework to</p>		<p>such as air purifiers for students with respiratory needs.</p> <p><b>Role of the Community Schools Navigator:</b> The Community Schools Navigator plays a central role in cultivating and coordinating these partnerships. The Navigator actively identifies family and student needs, connects families with individualized resources, and participates in attendance and intervention meetings to ensure that support is timely and responsive. Through this work, the Navigator bridges the gap between school-based services and community resources, strengthening Puente's ability to serve the whole child within the MTSS framework.</p> <p><b>Alignment with Attendance and Academic Goals:</b> These partnerships directly support the school's broader goals of reducing chronic absenteeism and accelerating academic achievement. By addressing health, safety, and social-emotional barriers, Puente ensures that students are better positioned to attend school consistently and engage fully in instruction. For example, partnerships with St. Johns Community Health and Breathe SoCal help remove health-related barriers to attendance, while</p>		

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		ensure all students have equitable access to the resources needed for success.		<p>the ILLA Metro LIFE Program and LA Metro’s Rail Safety Education Program promote student well-being and safety beyond the school campus.</p> <p><b>Implementation Status:</b> All five partnerships are fully established and actively providing services to the Puente community. The Community Schools Navigator continues to coordinate these partnerships, monitor their impact, and identify additional resources as student and family needs evolve. This action is fully implemented and contributes meaningfully to the school’s comprehensive approach to supporting student success.</p>		
4	<b>SPECIAL EDUCATION SERVICES</b>	<p>Puente Charter School participates in Option 2 of the Los Angeles Unified School District (LAUSD) Special Education Local Plan Area (SELPA), ensuring compliance with all federal and state requirements regarding services for students with disabilities.</p> <p><b>Commitment to Achievement</b></p> <p>Puente Charter School is dedicated to improving academic outcomes for students with disabilities by narrowing the achievement gap between students who have not yet met standards and those who have. Our approach focuses on enhancing</p>	Fully	<p>This action was fully implemented. Puente Charter School implemented and maintained coherent systems to monitor special education compliance, ensure timely completion of IEP requirements, document and deliver related services, and ensure accommodations and modifications are implemented consistently across classrooms. These systems are led by the Director of Special Education in collaboration with the Principal, general education teachers, paraprofessionals, and service providers, and are supported through</p>	\$494,089	\$247,045

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		<p>performance on state assessments through targeted, evidence-based interventions aligned with individual student needs.</p> <p><b>Program Enhancements</b></p> <p>For the 2025-26 school year, Puente will strengthen its special education program by expanding our team of highly qualified special education staff and teachers to provide more intensive and specialized support. We will enhance individualized direct instruction using research-validated methodologies and curricula while implementing a co-teaching model in general education classrooms to support inclusive practices. Additionally, we will provide targeted professional development for all staff on differentiating instruction for diverse learners.</p> <p><b>Collaborative Approach</b></p> <p>Our special education team maintains sustained collaboration with related service providers, school administrators, general education teachers, paraprofessionals, and families. This collaborative approach ensures consistent implementation of individualized education programs (IEPs) across all learning environments and maximizes student success through coordinated support systems.</p> <p><b>Data-Driven Practices</b></p>		<p>LAUSD (District SELPA) tools, resources, and professional learning.</p> <p><b>IEP Timelines and Compliance Monitoring:</b> At the start of the school year, all student IEPs are reviewed, and the Director of Special Education develops a master caseload spreadsheet that lists annual review dates, triennial due dates, and timelines for newly enrolled students with IEPs, including 30-day meetings. The Director of Special Education and Principal also generate and review the Master Calendar report (Report ID 2559) to verify that IEP meetings and due dates remain compliant throughout the year. To ensure proactive planning, IEP meetings are tentatively scheduled at the beginning of the year, and teachers, administrators, and providers receive calendar invitations. Families are notified of IEP meetings approximately two to four weeks in advance through a formal notification sent home and are reminded again the day before the meeting through ParentSquare.</p> <p>To support timely development of compliant IEP documents, present levels of performance are requested from teachers two to four weeks prior to meetings, with a calendar invite</p>		

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		<p>We will utilize ongoing assessment data to monitor student progress, adjust instructional practices, and evaluate program effectiveness. Regular reviews of student achievement data will inform decisions about resource allocation and program improvements to maximize student outcomes.</p> <p>Through this comprehensive approach to special education services, Puente Charter School remains committed to empowering all students to reach their full potential academically, socially, and emotionally within our inclusive school community.</p>		<p>that includes a clear due date. When a new student with an IEP enrolls, Puente holds a 30-day IEP meeting and shares calendar invitations with the administrator, providers, and general education teacher(s) to ensure required participants are prepared and available. Puente also runs CALPADS Report 16.21 weekly to identify and address any overdue IEPs immediately.</p> <p><b>Delivery and Documentation of Related Services:</b> Puente monitors service delivery through weekly review of the 300L report generated and reviewed by the Director of Special Education and the Principal. If the 300L report indicates that service minutes are out of compliance, providers are notified immediately and corrective next steps are established. Service providers generate their Welligent 300L reports weekly to verify accuracy and ensure service minutes and notes are current. Providers enter service minutes and documentation either daily or weekly, depending on service model and schedule.</p> <p>Resource services are supported by a servicing schedule that is created and shared with teachers and</p>		

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				<p>administration. In addition, at the beginning of the school year, service providers submit their servicing schedules, which are then shared with teachers and administrators for coordination. When signed parent consent is received, providers are notified so caseloads and service schedules can be updated promptly to align with the IEP.</p> <p><b>Implementation of Accommodations and Modifications:</b> Puente established clear procedures to ensure accommodations and modifications are understood and implemented consistently. When new students with IEPs enroll, the school creates a student “snapshot” and holds a coordination meeting with the general education teacher, special education paraprofessional, Director of Special Education, and an administrator to review services, accommodations, and implementation expectations. Snapshots are updated after IEP meetings and stored in an accessible Google Folder for staff. Following updates, teachers receive an email notification summarizing changes to ensure timely implementation.</p> <p>The Director of Special Education meets weekly with general education</p>		

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				<p>teachers to review updated snapshots, upcoming IEP meetings, present levels development, and service needs. These meetings also include review of lesson plans and assignments to confirm accommodations are embedded in instruction and student work products. At the beginning of the school year, the Director of Special Education, special education paraprofessional, and Behavior Interventionist meet individually with each general education teacher to review IEP snapshots and Behavior Intervention Plans (BIPs). During these meetings, each accommodation is reviewed and concrete implementation examples are provided.</p> <p>To verify implementation in practice, the Director of Special Education conducts classroom observations to confirm that students receive accommodations during instruction, that teachers implement accommodations during small-group instruction, that teachers prompt and model accommodation use as needed, and that students demonstrate familiarity with their supports.</p> <p><b>Use of LAUSD (District SELPA) Resources and Applications:</b> Puente</p>		

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				<p>uses LAUSD SELPA systems to strengthen compliance, build staff capacity, and maintain current practices. myPLN is used to register for required trainings such as annual Oral Interpretation Training, and additional trainings are assigned to paraprofessionals, providers, and behavior staff to strengthen instructional and behavioral practice. Puente uses SELPA trainings and presentations to remain current on requirements and to train staff, including the Behavior Interventionist Welligent documentation training used this year.</p> <p>Puente also relies on COP resources. COP emails are reviewed weekly to monitor updates and track deliverables and due dates, including the Self-Review Checklist, DRDP submissions, and benchmark timelines, and to access links and reference resources. COP specialists are also consulted regularly for technical assistance. The Director of Special Education frequently consults with LAUSD SELPA staff on IEP development, assessment requirements, and placement decisions. LAUSD SELPA staff also supports Puente through professional development and responsive guidance</p>		

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				<p>on behavior-related questions. Additional SELPA resources are used as needed, including the assessment library (with frequent use of Brigance), reference guides, and bulletins to support implementation fidelity.</p> <p><b>What Changed This Year:</b> Puente expanded systems to increase efficiency, strengthen implementation fidelity, and improve coordination. Families are now offered the option to electronically sign IEP-related documents, supporting timely completion and reducing delays in finalizing paperwork. The Director of Special Education implemented three coaching cycles per year with general education teachers, including classroom observations focused on accommodation implementation, differentiated instruction, and small-group structures, followed by feedback meetings with actionable recommendations.</p> <p>In addition, behavior interventionists, resource teachers, and paraprofessionals are observed three times per year to ensure behavior strategies outlined in BIPs are implemented, co-teaching and collaboration practices are occurring, and services are delivered as required.</p>		

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				<p>Each observation cycle includes a feedback meeting between the Director and staff member to strengthen practice. Puente also developed and shared a behavior interventionist schedule that clearly identifies coverage assignments, breaks, and lunch periods to improve consistency and supervision across the day.</p> <p><b>Challenges Identified:</b> The primary implementation challenge has been scheduling and coordination across multiple roles while maintaining service minutes and meeting timelines, particularly when calendars shift due to student enrollment changes and meeting availability. Ensuring timely completion of present levels and coordinating required participants for IEP meetings requires ongoing communication and tight internal deadlines. Maintaining consistent service documentation across providers also requires frequent monitoring and follow-up to ensure data in Welligent and compliance reports remain current and accurate.</p> <p><b>Successes Identified:</b> A significant success has been the strength and consistency of Puente’s compliance monitoring systems, including the</p>		

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				<p>master caseload spreadsheet, weekly CALPADS checks for overdue IEPs, and weekly 300L service delivery reviews. Another success has been improved staff capacity and implementation fidelity through systematic coaching, observations, and feedback cycles for general education teachers and service providers. Puente’s clear snapshot process and weekly general education/special education coordination meetings have strengthened communication and improved consistency in accommodation implementation across classrooms. The addition of electronic signature options has also improved timeliness and reduced barriers to completing required documentation.</p> <p><b>Effectiveness:</b> This action has been effective in maintaining compliance and strengthening program quality. Effectiveness is demonstrated through proactive scheduling and monitoring that supports on-time IEP meetings, consistent use of weekly compliance reports (CALPADS 16.21 and the 300L report) to identify and address issues early, and documented coaching/observation cycles that improve fidelity of accommodations,</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				service delivery, and behavior plan implementation. Collectively, these systems ensure Puente provides students with disabilities equitable access to instruction, required services, and appropriate supports in alignment with IEP requirements.		
5	<b>EL/ELD SUPPORT SERVICES</b>	<p>Puente Charter School will provide comprehensive services to support English Learners with language acquisition. A four-week summer program will be offered for newcomers (students new to the U.S. within 24 months), utilizing the Rosetta Stone language program to accelerate English language development. Additionally, Benchmark Phonics instruction with one-to-one paraprofessional support will strengthen foundational literacy skills for English Learners.</p> <p><b>Targeted Intervention</b></p> <p>The Intervention Coach will provide targeted, tiered academic support to address language acquisition needs for English Learners through small group instruction designed to improve performance on both the CAASPP and Summative ELPAC assessments, ultimately increasing reclassification rates. The Intervention Coach will also deliver professional training for teachers and paraprofessionals on evidence-based pedagogical strategies to</p>	Fully	<p>According to the 2025 California School Dashboard, English Learners at Puente Charter School underperformed in comparison to the state average. During the 2023–24 and 2024–25 school years, Puente also welcomed an increased number of newcomer students in grades 3–5—students who are new to the United States within the past 24 months and require intensive support to develop English proficiency and access grade-level content. These data points reinforced the need to strengthen and expand services for English Learners across the school.</p> <p>In response, Puente has deepened its commitment to a whole-child approach in alignment with the California Community Schools Framework, strengthening its Multi-Tiered System of Supports (MTSS) to identify and address the academic, social-emotional, behavioral, and mental health needs of all students,</p>	\$116,981	\$58,491

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p>support the diverse language learning needs of English Learners.</p> <p><b>Classroom Instruction</b></p> <p>Teachers will implement both designated and integrated English Language Development (ELD) for all English Learners. To enhance language acquisition, teachers will participate in ongoing professional development focused on effective strategies to support vocabulary development and reading comprehension. Teachers will also administer the Interim ELPAC assessment tool to familiarize English Learners with the assessment format and reduce student testing anxiety.</p> <p><b>Monitoring and Support</b></p> <p>Regular progress monitoring will be conducted to track English Learner growth toward language proficiency benchmarks. Data from multiple sources will be analyzed to adjust instructional approaches and ensure appropriate support services are provided to meet the unique needs of each English Learner student. This comprehensive approach aligns with research-based practices for effective English language acquisition and academic achievement.</p>		<p>with particular attention to English Learners. The continuous refinement of the MTSS model has contributed to improved attendance and academic achievement. Student data, including academic, behavioral, and social-emotional indicators, is captured and tracked through Panorama Education, which serves as the central hub for student information and enables consistent data analysis to identify areas of need.</p> <p><b>English Language Development Instructional Support:</b> English Language Development remains a primary area of focus at Puente Charter School. This year, the school restructured its designated ELD instructional block to include more intentional lessons and activities designed to accelerate language acquisition. Monitoring and support for ELD instruction have increased significantly, with more frequent professional development sessions, in-classroom coaching, and collaborative planning support dedicated to strengthening ELD practices across all grade levels.</p> <p>To further prepare English Learners for the English Language Proficiency Assessments for California (ELPAC), the Vice Principal provides targeted,</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>small-group instruction by working directly with students to build the academic language and test-taking skills necessary for success on the assessment. This targeted support ensures that students receive individualized preparation aligned with their current proficiency levels.</p> <p><b>Newcomer Support Programs:</b> Puente Charter School provides comprehensive services to support newcomer students with language acquisition. A four-week summer program was offered to all newcomers, utilizing the Rosetta Stone language program to accelerate English language development and help students build the vocabulary and foundational skills necessary for academic success. Seven of the ten eligible newcomer students participated in the program. In addition, Benchmark Phonics instruction with one-to-one paraprofessional support strengthens foundational literacy skills for English Learners throughout the school year.</p> <p>Beyond the summer program, English Learner intervention continues on a daily basis through the afterschool Expanded Learning Opportunities Program (ELOP). The school has also refined its afterschool tutoring support</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>to better serve English Learners, ensuring that tutoring is aligned with core-day instructional approaches and addresses the specific language development needs identified by each student’s classroom teacher.</p> <p><b>Professional Development:</b> Puente continues to provide evidence-based professional learning opportunities for all educators, instructional support staff, and administrators. Professional development focuses on academic content standards and evidence-based pedagogical strategies to ensure the diverse learning needs of students are met and barriers to learning are addressed. This year, the school revised its year-long professional development plan to ensure that English Language Development, mathematics, and social-emotional support are at the forefront of the school’s professional learning priorities.</p> <p>Professional development specific to ELD has included increased coaching cycles, structured peer observations, and dedicated collaborative planning time for teachers to design and refine ELD lessons. These targeted sessions have been crucial for building instructional capacity across the teaching team. The school leadership</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>team has also participated in leadership development sessions to strengthen their ability to support and monitor ELD implementation schoolwide.</p> <p>In addition, there has been an increase in social-emotional learning lessons delivered in classrooms, facilitated by the school counselor. This expanded SEL programming has contributed to a decrease in behavior and mental health referrals, creating a more supportive learning environment that benefits all students, including English Learners.</p> <p><b>Implementation Status:</b> All components of this action are fully implemented. The restructured ELD block is in place across all classrooms, the newcomer summer program was delivered as planned, daily afterschool intervention through ELOP is operational, ELPAC preparation sessions are ongoing, and the expanded professional development and coaching cycles for ELD are being executed according to the revised year-long plan. Student progress is monitored continuously through Panorama Education and NWEA MAP data.</p> <p><b>Challenges Identified</b></p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p><b>Newcomer Family Participation:</b> Despite ongoing communication with families of newcomer students, three families chose not to participate in Puente’s four-week summer program, which was offered at no cost. While the school provided consistent outreach and emphasized the benefits of the program, some families were unable or chose not to enroll their children. Puente continues to explore strategies for increasing participation, including earlier outreach, family information sessions, and addressing potential barriers such as transportation and scheduling.</p> <p><b>Meeting the Needs of a Growing Newcomer Population:</b> The increase in newcomer students in grades 3–5 over the past two years has heightened the demand for intensive language development support. Serving students who arrive with limited or no English proficiency at the upper elementary level requires sustained, individualized intervention that goes beyond standard ELD instruction. The school continues to refine its approach to ensure that these students receive the level of support necessary to access grade-level content while developing English proficiency.</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p><b>Successes Identified:</b> A notable success is the measurable academic growth among newcomer students. From fall to winter, three out of five newcomer students improved by over 20 RIT points on the NWEA MAP assessment in mathematics and/or English Language Arts. This level of growth demonstrates that the combination of the summer program, daily ELOP intervention, restructured ELD instruction, and targeted support is making a meaningful difference for the school’s most recently arrived students.</p> <p>The increased investment in ELD-focused professional development, coaching, and planning support has also been a significant success. Teachers report greater confidence in delivering intentional, high-quality ELD instruction, and the more structured approach to the ELD block has resulted in more consistent, rigorous language development experiences for students across all classrooms.</p> <p><b>Effectiveness:</b> This action is effective in strengthening targeted support for English Learners at Puente Charter School. The newcomer NWEA MAP growth data provides early evidence that the school’s comprehensive</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>approach—combining a summer bridge program, restructured ELD instruction, daily afterschool intervention, ELPAC preparation, and expanded professional development—is accelerating language acquisition and academic achievement for English Learners. The decrease in behavior and mental health referrals further indicates that the whole-child approach embedded within the MTSS framework is creating the conditions necessary for English Learners to thrive both academically and social-emotionally. Puente remains committed to continuing and refining these efforts to close achievement gaps and ensure that all English Learners have equitable access to high-quality instruction.</p>		
6	<b>BROAD COURSE OF STUDY</b>	<p>Puente Charter School is committed to providing all students with a well-rounded educational experience that extends beyond the core academic subjects of English Language Arts, Mathematics, Science, Social Studies, and Physical Education. Our enrichment program is designed to develop the whole child through meaningful exposure to the arts and other enrichment opportunities.</p> <p><b>Arts Education Program</b></p>	Partial	<p>This action was partially implemented. Puente Charter School is committed to providing all students with a well-rounded educational experience that extends beyond the core academic subjects of English Language Arts, Mathematics, Science, Social Studies, and Physical Education. The school’s enrichment program is designed to develop the whole child through meaningful exposure to the arts and other enrichment opportunities. While key</p>	\$62,000	\$31,000

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p>For the 2025-26 school year, Puente will implement a structured arts education program that includes age-appropriate instruction in various artistic disciplines. All students in <b>grades TK-5</b> will receive weekly <b>music instruction</b> focused on developing musical literacy, performance skills, and appreciation of diverse musical traditions. Students in grades <b>TK-2</b> will participate in <b>theater arts education</b> that fosters creative expression, collaboration, and communication skills through dramatic play and performance. Students in <b>grades 3-5</b> will engage in <b>visual arts education</b> that develops technical skills, aesthetic awareness, and creative problem-solving through various media and techniques.</p> <p><b>Integration and Application</b></p> <p>These enrichment subjects will be integrated with core academic content when appropriate to reinforce learning across disciplines. Arts education will incorporate culturally responsive teaching practices that honor and celebrate the diverse cultural backgrounds of our student population.</p> <p><b>Equitable Access</b></p> <p>Puente Charter School ensures that all students, including English Learners, students with disabilities, socioeconomically disadvantaged students, and other historically underserved populations, have full access to this broad course of study.</p>		<p>components of this action are in place and students consistently receive arts enrichment, the full scope of the program has not been implemented this school year.</p> <p><b>Current Implementation:</b> Students in TK–5th grade participate in weekly music and dance programming as part of the school’s enrichment offerings. These programs are delivered consistently throughout the school year, and all students have equitable access to participation. Program quality is regularly evaluated to ensure that enrichment experiences are meaningful and aligned with the school’s commitment to developing the whole child.</p> <p>However, theater and visual arts programming has not been incorporated during the current academic year. The original enrichment plan included these components, but they have not been implemented this year due to a strategic reallocation of instructional time. This is the primary reason this action is classified as partially implemented.</p> <p><b>Challenges Identified:</b> The central challenge this year has been balancing the school’s enrichment</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p>Modifications and accommodations will be provided as needed to support participation and achievement for all learners.</p> <p><b>Program Assessment</b></p> <p>The effectiveness of our broad course of study will be regularly evaluated through student engagement metrics, showcase opportunities, and alignment with California content standards for the arts. Feedback from students, families, and staff will inform ongoing program refinements to maximize educational impact.</p> <p>Through this comprehensive approach to curriculum, Puente Charter School strives to develop well-rounded individuals who possess both academic knowledge and creative capabilities that prepare them for future success.</p>		<p>goals with the urgent call to strengthen academic achievement. Assessment data indicated that students and teachers needed additional time for academic intervention groups, and the time originally allotted for theater and visual arts was reallocated to support these intervention efforts. While this decision was made intentionally to prioritize academic growth—particularly in English Language Arts and Mathematics—it resulted in a narrower enrichment experience than the school’s full program envisions. Puente recognizes the importance of restoring theater and visual arts programming and will explore scheduling solutions that allow for a complete broad course of study without compromising the time needed for academic intervention.</p> <p><b>Successes Identified:</b> Despite the partial implementation, the music and dance programming that is in place has had a positive impact on students. All students consistently receive enrichment and arts opportunities throughout the school year, with equitable access to resources across all grade levels. The quality and consistency of these offerings have fostered a genuine interest in the arts</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>among students, with many developing personal connections to music and creative expression that extend beyond the classroom.</p> <p><b>Effectiveness:</b> The components of this action that are in place are proving effective in cultivating student interest and engagement in the arts. An increasing number of students have identified a personal interest in the arts as a result of the school's enrichment programming. This growing enthusiasm is evidenced by students joining the afterschool music club and enrolling in music courses at the neighborhood music school. These outcomes demonstrate that even within a partially implemented program, Puente's enrichment offerings are successfully sparking student curiosity and extending learning opportunities into the broader community. Full implementation of the broad course of study, including the restoration of theater and visual arts, would further strengthen these outcomes and provide students with a more complete arts education.</p>		

**Goal**

Goal #	Description	Type of Goal
2	Continue to provide evidence-based professional learning opportunities for all educators, instructional support staff and administrators on the academic content standards, evidence-based pedagogical strategies to ensure the diverse learning needs of our students are met; and address barriers to learning.	Broad

State Priorities addressed by this goal.

- Priority 1: Basic
- Priority 2: Implementation of the State Standards

An explanation of why the LEA has developed this goal.

Puente Charter School has developed this goal to provide evidence-based professional learning opportunities for all educators, instructional support staff, and administrators based on critical performance data and identified needs within our educational community.

Our performance indicators reveal achievement gaps in various student groups, suggesting the need for enhanced instructional approaches tailored to diverse learning profiles. The chronic absenteeism rates (32.2% overall) further indicate that educators need additional strategies to address barriers to learning and engagement. For our English Learners and students with disabilities, targeted pedagogical approaches are essential to accelerate academic progress.

By focusing on high-quality professional learning aligned with academic content standards, we strengthen our collective capacity to implement effective instruction. This approach directly addresses our commitment to closing achievement gaps and ensuring all students receive equitable access to rigorous, standards-aligned curriculum delivered through evidence-based instructional practices.

The professional learning goal aligns with our Multi-Tiered System of Supports and California Community Schools Framework, creating coherence across our educational initiatives. By investing in professional growth, we build our staff's ability to identify and address the academic, social-emotional, and behavioral needs of our students. This comprehensive approach enables educators to implement differentiated instruction, culturally responsive teaching practices, and targeted interventions that address specific barriers to learning.

This goal represents our understanding that teacher effectiveness is the single most important school-based factor in student achievement. By developing a culture of continuous improvement through robust professional learning, we enhance our ability to meet the diverse needs of all students and create an educational environment where every child can thrive.

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
1	<p align="center"><b>CORE EDUCATIONAL PROGRAM: EDUCATORS</b></p>	<p>Puente Charter School will employ a dedicated principal and appropriately credentialed teachers to deliver a rigorous academic program serving students in grades TK-5. All teachers will be fully qualified and possess the necessary credentials to teach the core curriculum areas: English Language Arts, Mathematics, Science, Social Studies, and Physical Education.</p> <p>The school will provide all students with an extended school day and year, offering 180 instructional days, which exceeds California's 175-day requirement.</p> <p>All instructional staff will participate in 10 days of intensive summer professional learning, 5 additional non-instructional planning days, and weekly professional development sessions throughout the academic year to ensure high-quality instruction and continuous improvement.</p> <p>Teachers will implement standards-aligned curriculum with regular assessment to monitor student progress and adjust instruction, accordingly, creating a strong educational foundation that prepares students for academic success.</p>	Fully	<p>This action was fully implemented. Puente Charter School employed a dedicated principal and a full instructional team to deliver a rigorous academic program for students in grades TK–5. All teachers are appropriately credentialed and properly assigned to teach the core curriculum areas of English Language Arts, Mathematics, Science, Social Studies, and Physical Education. Standards-aligned curriculum implementation and intentional, job-embedded professional learning continued throughout the year to support consistent, high-quality instruction across classrooms.</p> <p><b>Extended Learning Time:</b> Puente has fully implemented an extended school year, providing 180 instructional days, which exceeds California’s 175-day minimum requirement for charter schools. This extended learning time supports increased access to instruction and continued academic growth for all students.</p> <p><b>Professional Development and Continuous Improvement:</b> All instructional staff participated in a comprehensive professional learning plan that included 10 days of intensive summer professional</p>	\$1,292,422	\$646,211

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>development, five additional non-instructional planning days, and weekly professional development sessions during the school year. Professional learning remained focused on strengthening standards-based instruction, improving instructional practice, and supporting continuous improvement across the TK–5 program.</p> <p><b>Challenges Identified:</b> One lead teacher transitioned in December, requiring the school to quickly pivot to fill the vacancy and maintain instructional continuity.</p> <p><b>Successes Identified:</b> Puente maintained full staffing and achieved 100% credentialing and appropriate assignment of teachers. The school also achieved a strong retention outcome, with a 100% retention rate from 2024–25 to 2025–26 (aside from the December transition). Staff provided positive feedback on professional development opportunities, and the standards-aligned curriculum was implemented consistently across classrooms.</p>		
2	<b>PROFESSIONAL LEARNING</b>	Puente Charter School will strengthen teacher capacity, expertise, and retention through robust professional learning opportunities including instructional	Fully	This action was fully implemented. Puente Charter School delivered a targeted, yearlong professional learning program informed by a	\$105,000	\$52,500

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p>coaching, classroom observations, lead instructional labs, model lessons, feedback cycles, and peer observations.</p> <p><b>Extended Learning Structure</b></p> <p>All teachers and instructional support staff will participate in 10 days of intensive summer professional learning, 5 additional non-instructional planning days, and weekly professional development sessions throughout the academic year.</p> <p><b>Focus Areas</b></p> <p>Based on a comprehensive needs assessment, classroom observations, and teacher feedback, professional development will address:</p> <ol style="list-style-type: none"> <li>1. <b>Curriculum and Instruction:</b> Culturally relevant curriculum, foundational literacy and math skills, Health Standards implementation, Eureka<sup>2</sup> Math curriculum, and differentiated instruction strategies for ELA and Math.</li> <li>2. <b>Special Education:</b> IDEA and FAPE requirements, accommodations and modifications, co-teaching models, and IEP interpretation and implementation.</li> <li>3. <b>Student Support:</b> Non-violent crisis intervention techniques, behavior intervention plans, social-emotional</li> </ol>		<p>comprehensive needs assessment, classroom observations, and teacher feedback. Professional development was designed to strengthen instructional practice, build staff capacity across roles, and improve student outcomes through sustained training, coaching, observations, lab-classroom learning, feedback cycles, and peer observation opportunities.</p> <p><b>Focus Areas Implemented:</b> Puente implemented professional learning across four focus areas. <b>Curriculum and Instruction</b> sessions strengthened culturally relevant curriculum and instruction, foundational literacy and mathematics skills, Health Standards implementation, consistent use of the Eureka<sup>2</sup> Math curriculum, and differentiated instructional strategies in ELA and math. <b>Special Education</b> professional learning has built staff understanding of IDEA and FAPE requirements, appropriate use of accommodations and modifications, co-teaching models, and accurate interpretation and implementation of IEPs. <b>Student Support</b> training addressed non-violent crisis intervention techniques, implementation of behavior intervention plans, social-emotional learning, PBIS practices, and strategies</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p>learning, Positive Behavioral Intervention &amp; Supports (PBIS), and strategies to improve designated/integrated ELD.</p> <p>4. <b>Health and Safety:</b> CPR certification, active shooter protocols, and comprehensive emergency response procedures.</p> <p>This targeted professional learning program will build collective teacher efficacy, improve instructional practice, and ultimately enhance student outcomes across all demographic groups.</p>		<p>to strengthen designated and integrated ELD. <b>Health and Safety</b> professional learning ensured staff preparedness through CPR certification, active shooter protocols, and comprehensive emergency response procedures.</p> <p>In addition to these core areas, Puente revised its yearlong professional development plan to keep mathematics, ELD, and social-emotional supports at the forefront of staff learning. The school leadership team also participated in leadership development sessions to strengthen coherence, implementation, and instructional leadership across the program.</p> <p><b>Implementation Highlights:</b> Puente strengthened math instruction by prioritizing a Cognitively Guided Instruction (CGI) approach. Teachers received additional training and ongoing support to reinforce a consistent math structure that increases opportunities for critical thinking, discourse, and collaboration. Puente also strengthened the intervention model delivered by paraprofessionals. Paraprofessionals received strategic support from the Intervention Coach through monthly coaching, weekly lesson planning</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>sessions, and peer observations to improve the quality and consistency of small-group instruction delivered throughout the school day.</p> <p><b>Challenges Identified:</b> No challenges were identified. The professional development plan was implemented as designed, and the planned training and support structures occurred consistently throughout the year.</p> <p><b>Successes Identified:</b> All professional development focus topics were addressed at least once during the school year, and staff capacity was strengthened through a coherent system that combined training with job-embedded support. Successes include increased consistency in standards-aligned instruction, stronger use of CGI practices in math, improved staff understanding of special education compliance and IEP implementation, and strengthened student support practices aligned to PBIS, SEL, and ELD. The additional coaching and planning support for paraprofessionals was also a key success, improving alignment between intervention supports and core classroom instruction.</p> <p><b>Effectiveness:</b> This action has been effective in strengthening instructional</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>practice and building collective teacher efficacy. Effectiveness is reflected in more consistent implementation of Eureka<sup>2</sup> Math and CGI instructional routines, stronger differentiation and targeted intervention practices in ELA and math, improved consistency in accommodations and IEP implementation, and increased staff readiness to implement behavior supports and safety procedures with fidelity.</p>		
3	<p><b>CORE CURRICULAR NEEDS</b></p>	<p>Puente Charter School will provide all students with access to standards-aligned curriculum and instructional materials across all disciplines. The school will conduct annual inventory assessments and purchase new materials as needed, including consumables for student use. This ensures all students, including those with diverse learning needs, have equitable access to high-quality print and digital learning resources that support rigorous instruction and content mastery.</p>	Fully	<p>This action was fully implemented. Puente Charter School provided all students with access to standards-aligned curriculum and instructional materials across all disciplines. The school conducted inventory reviews and ensured materials were available as needed, including student consumables, so that every student had equitable access to high-quality print and digital resources that support rigorous instruction and content mastery.</p> <p>During implementation, the school monitored how instructional materials were being used in classrooms and noted that teachers were relying heavily on online platforms. In response, Puente implemented a</p>	\$48,000	\$48,000

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>schoolwide expectation to limit daily screen time to approximately 15–20 minutes to ensure digital tools supplement, rather than replace, direct instruction and meaningful student learning experiences.</p> <p><b>Challenges Identified:</b> A key challenge was balancing the instructional benefits of online platforms with appropriate screen-time limits. Establishing consistent expectations required schoolwide alignment so that students continued to benefit from digital practice while maintaining a healthy balance of instructional approaches.</p> <p><b>Successes Identified:</b> Students consistently used IXL to support standards-based practice in mathematics, English language arts, and science. The combination of consumables and digital tools provided multiple access points to content, supported differentiation, and improved consistency of student practice across classrooms.</p> <p><b>Effectiveness:</b> This action has been effective in ensuring equitable access to standards-aligned instructional resources while promoting an appropriate balance between print-based learning and targeted digital</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				practice. The adoption of clear screen-time expectations strengthened implementation coherence and ensured online platforms were used intentionally to support, extend, and reinforce core instruction.		
4	<b>CLOSING THE DIGITAL DIVIDE</b>	<p>Puente Charter School will ensure all students have equitable access to technology resources to support their learning. The school will maintain a sufficient inventory of devices for all students to access digital curricular and instructional materials. Comprehensive IT technical support will be provided to maintain equipment functionality and assist users with technical issues. The school will maintain necessary subscriptions for virtual meeting platforms and educational software to enhance learning opportunities.</p> <p>All teachers will implement the International Society for Technology in Education (ISTE) Standards to guide effective technology integration into teaching and learning practices. Every classroom will be equipped with an interactive SMART Board to facilitate engaging, technology-enhanced instruction that supports diverse learning styles and promotes digital literacy skills across all grade levels.</p>	Fully	<p>This action was fully implemented. Puente Charter School ensured equitable access to technology resources that support student learning by maintaining a sufficient inventory of student devices and ensuring consistent access to digital curricular and instructional materials. The school provided ongoing IT technical support to maintain device functionality and respond to user technical needs, and it maintained required subscriptions for educational software and virtual meeting platforms to expand learning opportunities and support school operations.</p> <p><b>Instructional Technology and ISTE Alignment:</b> All classrooms were equipped with interactive SMART Boards to support engaging, technology-enhanced instruction across grade levels. Teachers received training and actively used SMART Board features to strengthen instruction, increase student engagement, and support diverse</p>	\$128,828	\$128,828

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>learning styles. Staff also incorporated other instructional technology tools, including AI-supported tools where appropriate, and consistently connected technology use to the International Society for Technology in Education (ISTE) Standards to guide purposeful, effective integration that builds student digital literacy.</p> <p><b>Challenges Identified:</b> A primary challenge was maintaining reliable connectivity and consistent performance as technology use increased across classrooms and grade levels. Ensuring stable access required ongoing attention to infrastructure and timely troubleshooting to minimize instructional disruption.</p> <p><b>Successes Identified:</b> A key success was the installation of additional routers throughout the school, which strengthened wireless coverage and improved connectivity for students and staff. Teacher capacity also increased as staff applied training to use SMART Board features more effectively and aligned technology integration to ISTE standards, resulting in more consistent and intentional use of instructional technology across classrooms.</p>		

# Goal

Goal #	Description	Type of Goal
3	Engage parents/families as partners to support and educate students through home-school collaboration and culturally responsive community partnerships. Continue to provide learning opportunities for families as well as structures and opportunities to ensure authentic family engagement and a culture of trust to further re-engage and improve outcomes for all students.	Broad

State Priorities addressed by this goal.

- Priority 1: Basic
- Priority 3: Parental Involvement & Family Engagement
- Priority 6: School Climate

An explanation of why the LEA has developed this goal.

Puente Charter School has developed this goal to engage parents and families as partners based on compelling evidence from our performance data and community feedback that indicates stronger home-school collaboration is essential for student success.

Our chronic absenteeism data (32.2% overall with similar rates for English Learners, Socioeconomically Disadvantaged, and Hispanic student groups) signals a critical need to strengthen family engagement and deepen trust between home and school. Research consistently demonstrates that when families are authentically involved in their children's education, attendance improves, academic achievement increases, and social-emotional development is enhanced.

The goal aligns with our implementation of the California Community Schools Framework, which emphasizes family and community engagement as a foundational pillar. Our needs assessment revealed that many families desire additional opportunities to participate meaningfully in school decision-making and would benefit from culturally responsive workshops that address their specific needs and interests.

For our diverse student population, including English Learners and students with disabilities, family engagement is particularly crucial. By creating structures for authentic family participation and building a culture of trust, we can leverage the unique strengths, knowledge, and resources that families contribute to the educational partnership. This approach recognizes parents as their children's first teachers and essential collaborators in the educational process.

Additionally, by providing learning opportunities for families through workshops and resources that address their identified needs, we strengthen their capacity to support student learning at home. This two-generation approach addresses barriers to learning by building family capabilities alongside student development.

This goal represents our commitment to fostering genuine partnerships with families that honor their cultural assets, respect their perspectives, and engage them as meaningful participants in their children's education, ultimately improving outcomes for all students.

### Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
16	Facility Inspection Tool (FIT) Report Score Source: <a href="#">SARC</a>	2023-24: Exemplary	2024-25: Exemplary	2025-26: Exemplary		
17	Parent input in decision-making for UP & SWD. (Questions 9-12) <u>Rating Scale:</u> 1 - Exploration & Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 - Full Implementation & Sustainability Source: Score - <a href="#">CDE Priority 3 Self-reflection tool</a> .	<u>2023-24:</u> 9. 4 10. 5 11. 5 12. 4	<u>2024-25:</u> 9. 5 10. 5 11. 5 12. 5	2025-26: In Progress		
18	Parent participation in programs for UP & SWD. (Questions 1-4) <u>Rating Scale:</u> 1 - Exploration & Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation;	<u>2023-24:</u> 1. 5 2. 5 3. 4 4. 5	<u>2024-25:</u> 1. 4 2. 4 3. 4 4. 4	2025-26: In Progress		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	5 - Full Implementation & Sustainability Source: Score - <a href="#">CDE Priority 3 Self-reflection tool</a>					
19	Other Local Measure - Student Survey: Sense of safety & school connectedness Source: Panorama	<u>2023-24:</u> 100% Sense of Safety 100% School connectedness	<u>2024-25:</u> 98% Sense of Safety 94% School Connectedness	2025-26: In Progress		
20	Other Local Measure - Parent Survey: Sense of safety & school connectedness. Source: Needs Assessment Survey	<u>2023-24:</u> 97% Sense of Safety 96% School connectedness	<u>2024-25:</u> 100% Sense of Safety 99% School Connectedness	2025-26: In Progress		
21	Other Local Measure - Staff Survey: Sense of safety & school connectedness Source: Panorama	<u>2023-24:</u> 92% Sense of Safety 92% School connectedness	<u>2024-25:</u> 95% Sense of Safety 95% School Connectedness	2025-26: In Progress		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
1	<b>PROMOTING A POSITIVE SCHOOL</b>	<b>School Safety Measures</b> Puente Charter School will maintain a comprehensive School Safety Plan,	Fully	Puente Charter School maintains a comprehensive approach to school safety, positive climate, and student	\$243,577	\$121,789

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
	<b>CLIMATE/HEALTH &amp; SAFETY</b>	<p>reviewed and revised annually with input from educational partners. A Bullying Prevention Plan will be incorporated into this safety framework. Security guards and campus aides will provide additional supervision to ensure student safety, responding directly to feedback from educational partners.</p> <p><b>Positive Climate Initiatives</b></p> <p>The school will foster student engagement through anti-bullying assemblies, monthly student recognition ceremonies, and student-led conferences where learners reflect on their progress with parents and teachers. Students will participate in standards-aligned field trips that provide enriching real-world learning experiences. School climate surveys will be administered regularly to identify strengths and areas for improvement.</p> <p><b>Health Services</b></p> <p>Puente Charter School has established partnerships with the UCLA Eye Institute and USC Dental Clinic to provide essential health screenings for students. The school participates in the universal meals program, ensuring all students have access to nutritious food throughout the school day.</p>		<p>well-being. This action encompasses the School Safety Plan, bullying prevention, campus supervision, climate initiatives, student health services, and nutrition services. All components are fully implemented.</p> <p><b>School Safety and Bullying Prevention</b></p> <p>Puente maintains a comprehensive School Safety Plan that is reviewed and revised annually with input from its educational partners. A Bullying Prevention Plan is incorporated into the safety framework, and the school consistently implements a behavior plan focused on preventing bullying and maintaining a safe, respectful environment. Security guards and campus aides provide additional supervision throughout the school day in direct response to feedback from educational partners.</p> <p><b>School Climate:</b> Puente fosters a positive school climate through monthly recognition assemblies, student-led conferences held twice a year, and field trips available to all grade levels. Parents consistently provide positive feedback on student-led conferences, reflecting the value these events bring to school-home partnerships. A school climate survey is administered in February to gather</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>feedback from students, families, and staff and to inform ongoing improvement efforts.</p> <p><b>Health and Nutrition Services:</b> Puente provides health services to remove barriers to learning. Vision screenings were conducted in October, with comprehensive eye exams and glasses distribution for qualifying students scheduled for February. Breakfast and lunch are provided to all students at no cost, ensuring reliable access to nutritious meals throughout the school day.</p> <p><b>Challenges Identified - Family Participation in Health Services.</b> Despite ongoing communication, not all families have completed the required forms for their children to benefit from the no-cost vision and dental exam services. Puente continues to conduct personal outreach and is exploring strategies such as family information sessions and simplified enrollment processes to increase participation.</p> <p><b>Successes Identified:</b> The school’s improved chronic absenteeism rate—decreasing from 32.2% in 2024 to 18.3% in 2025—indicates that students are excited to attend school daily. The combination of recognition,</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>engagement opportunities, and a safe and supportive environment has strengthened students' sense of belonging and motivation to be present.</p> <p>Students have shown increased engagement and enthusiasm for attending school, supported by improved chronic absenteeism. Puente also increased meal access substantially, with approximately 3,000 additional student meals ordered during the fall semester (breakfast and lunch). This increase reflects both strong implementation of universal meal access and Puente's responsiveness to family needs, including food insecurity. All meals continued to be provided at no cost to students.</p> <p><b>Effectiveness:</b> This action is effective in sustaining the conditions necessary for students to feel safe, supported, and engaged. The significant reduction in chronic absenteeism, the increase in meal participation, and consistent positive feedback from parents regarding student-led conferences collectively demonstrate that Puente's school climate efforts are meeting their goals and supporting</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				student success alongside academic achievement.		
2	<b>PARENT INPUT IN DECISION-MAKING</b>	<p>Puente Charter School values parent voice and ensures meaningful opportunities for families to participate in school governance and decision-making processes. The school facilitates parent engagement through several structured committees:</p> <p>The English Language Advisory Committee (ELAC), District English Learner Advisory Committee (DELAC), and English Learner Parent Advisory Committee (EL-PAC) provide platforms for parents of English Learners to advise on programs and services in accordance with California Education Code 52062(a)(2).</p> <p>The Parent Advisory Committee (PAC) serves as the primary parent governance body as required by California Education Code 52062(a)(1), offering input on school policies, budget priorities, and the Local Control Accountability Plan.</p> <p>The Parent Advisory Council works collaboratively with school leadership on broader school initiatives and community partnerships.</p> <p>The Community Schools Partnership Program (CCSPP) Steering Committee includes parent representatives who guide</p>	Fully	<p>This action has been fully implemented. Puente Charter School values parent voice and provides meaningful, structured opportunities for families to participate in school governance and decision-making. Throughout the year, Puente facilitated multiple parent advisory bodies that support inclusive input on school programs, services, priorities, and continuous improvement efforts.</p> <p><b>English Learner Parent Advisory Structures:</b> Puente maintained advisory committees that elevate the voice of parents of English Learners and support input on English Learner programs and services in alignment with California Education Code section 52062(a)(2). These structures include the English Language Advisory Committee (ELAC), District English Learner Advisory Committee (DELAC), and the English Learner Parent Advisory Committee (EL-PAC).</p> <p><b>Parent Advisory Committee:</b> Puente implemented the Parent Advisory Committee (PAC) as the school’s primary parent governance body,</p>	\$8,500	\$4,250

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p>the implementation of the community schools’ model and integration of support services.</p> <p>To ensure equitable access and participation, qualified interpreters are available at all committee meetings and provided upon request for any school communication or event.</p>		<p>consistent with California Education Code section 52062(a)(1). The PAC provided input on schoolwide priorities, policies, and budget considerations, including feedback connected to the Local Control Accountability Plan (LCAP) and related school improvement efforts.</p> <p><b>Additional Parent Leadership and Community Schools Governance</b>            Puente also engaged parents through the Parent Advisory Council, which collaborates with school leadership on broader school initiatives and community partnerships. In addition, parents participated on the Community Schools Partnership Program (CCSPP) Steering Committee, providing guidance on implementation of the community schools model and integration of support services and partnerships.</p> <p><b>Equitable Access to Participation</b>            To ensure broad, equitable participation, Puente provided qualified interpreters at committee meetings and made interpretation available upon request for school communications and events. These supports reduced language barriers, expanded access for multilingual families, and strengthened meaningful</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				family engagement in school decision-making.		
3	<b>PARENT ENGAGEMENT &amp; PARTICIPATION</b>	<p><b>Relationship Building</b></p> <p>Prior to the start of the school year, teachers will schedule introductory meetings with all families to welcome them to our school, communicate expectations, build positive relationships, inform them of school resources, review the attendance policy, and identify family/student needs.</p> <p><b>Engagement Opportunities</b></p> <p>Puente Charter School will provide numerous opportunities for parents (including those of Unduplicated Pupils and Students with Disabilities) to participate in their child's education through monthly Coffee with the Principal sessions, integrated services workshops covering college/career readiness, counseling services, health and wellness, nutrition, immigration rights, tenant rights, and social media.</p> <p>Families will be invited to participate in schoolwide events including monthly Family Nights, Back to School Night, Open House, Meet &amp; Greet gatherings, monthly student recognition ceremonies, winter and spring student showcases, and student-led conferences.</p>	Fully	<p>This action was fully implemented. Significant strides have been made this year in engaging parents and families as partners to support and educate students through home-school collaboration and culturally responsive community partnerships. This progress has been driven by the intentional work of Puente's new Community Schools Coordinator, who expanded structures for authentic family engagement, strengthened connections to resources, and helped build a culture of trust to re-engage families and improve outcomes for all students. Puente also continued to provide learning opportunities for families and maintained multiple engagement structures; however, monthly Family Nights and student-led conferences, while essential for staying connected, continued to show low attendance.</p> <p><b>Community Engagement Initiative (CEI):</b> This year, Puente is participating in Cohort VI of the Community Engagement Initiative. The school's CEI team includes the Principal, Operations Coordinator, Community Schools Coordinator, VP</p>	\$144,383	\$72,192

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p><b>Communication Systems</b></p> <p>The Operations Coordinator will conduct outreach efforts with families, provide interpreter services, distribute the monthly newsletter, and monitor ParentSquare, including maintaining the calendar of events. Parents will have access to Infinite Campus Parent Portal where they can view their child's academic progress, attendance records, and communicate with staff.</p> <p>All correspondence sent to families will be provided in English and translated to Spanish, as identified by our primary language survey and the "15% and above translation needs" criteria. Interpreter services, including American Sign Language (ASL), are available for all parent events and upon request.</p>		<p>of Programs, one parent, and a 5th grade student. The team's purpose is to identify a problem of practice related to family and community engagement and to develop and implement an improvement plan. This two-year commitment will support Puente in strengthening community engagement through continuous improvement and shared leadership.</p> <p><b>Relationship Building:</b> Prior to the start of the school year, teachers scheduled and conducted introductory meetings with families to welcome them to Puente, communicate classroom and school expectations, review the attendance policy, and identify student and family needs. These meetings also connected families to school resources and established a strong foundation for ongoing collaboration throughout the year.</p> <p><b>Engagement Opportunities:</b> Puente continues to provide multiple opportunities for families including those of Unduplicated Pupils and Students with Disabilities, to participate in their child's education and engage with the school community. Family engagement structures included monthly Coffee with the Principal and schoolwide</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>events such as Family Nights, Back-to-School Night, Open House, Meet-and-Greet gatherings, monthly student recognition ceremonies, winter and spring student showcases, and student-led conferences. Puente also offered integrated services workshops on topics such as college/career readiness, counseling supports, health and wellness, nutrition, immigration rights, tenant rights, and social media.</p> <p>Participation varied across the year. Engagement opportunities were sustained monthly with consistent outreach, though attendance remained low but steady as the year progressed. Puente noted that participation patterns may also be influenced by family safety concerns related to the current political climate and ICE activity, which can affect families' willingness to attend in-person events.</p> <p><b>Communication Systems and Access</b> Puente maintained consistent and accessible communication systems to ensure families receive timely information and have clear ways to connect with the school. The Operations Coordinator led family outreach, coordinated interpreter services, distributed the monthly newsletter, monitored ParentSquare</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				<p>communications, and maintained the school events calendar. Families also had access to the Infinite Campus Parent Portal to monitor academic progress and attendance and to communicate with staff.</p> <p>All school correspondence was provided in English and translated into Spanish in alignment with primary language survey results and translation thresholds. Interpreter services, including ASL, were available for parent events and upon request to reduce language barriers and promote equitable access. Although ParentSquare usage was inconsistent, Puente ensured that 100% of families had access to the platform and received communications through established systems.</p> <p><b>Successes Identified:</b> Puente ensured universal access to ParentSquare and strengthened outreach strategies to encourage participation. The school implemented additional incentives—such as raffles and giveaways—to increase attendance at meetings, workshops, and conferences. Puente also expanded resource tables at each Family Night, increasing access to supports and making events more responsive to family needs. The</p>		

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
				Community Schools Coordinator’s work has been a key factor in expanding partnerships, strengthening trust-building efforts, and supporting more culturally responsive family engagement practices.		
4	<b>MAINTAINING A SAFE &amp; CLEAN FACILITY</b>	<p>Puente Charter School is committed to providing a safe, clean, and well-maintained learning environment for all students and staff. The school implements comprehensive facility maintenance protocols and security measures to ensure campus safety.</p> <p>The facilities team conducts regular inspections and performs prompt repairs to address any issues identified. Annual completion of the Facility Inspection Tool (FIT) report provides formal documentation of facility conditions, with results reported transparently on the School Accountability Report Card (SARC), Local Control Accountability Plan (LCAP), and Local Indicators Report on the California School Dashboard.</p> <p>Daily custodial services maintain cleanliness throughout all campus areas, with enhanced cleaning protocols implemented in high-traffic zones. Security systems and procedures are regularly reviewed and updated to address evolving safety concerns, as informed by stakeholder feedback and best practices in school safety.</p>	Fully	<p><b>Facilities Maintenance and Campus Safety:</b> This action was fully implemented. Puente Charter School maintained a safe, clean, and well-maintained learning environment for all students and staff through consistent facility maintenance protocols and campus safety measures. The facilities team conducted routine inspections and ensured repairs were addressed promptly to maintain safe and functional learning spaces.</p> <p>Puente also completed the annual Facility Inspection Tool (FIT) report to formally document facility conditions and support ongoing compliance. FIT results were reported transparently through the School Accountability Report Card (SARC), the Local Control Accountability Plan (LCAP), and the Local Indicators Report on the California School Dashboard. In addition, daily custodial services were provided to ensure classrooms, common areas, restrooms, and</p>	\$510,662	\$255,331

#	Action Title	2025-26 Action Description	Level of Implementation	Mid-year Implementation Update	Total Funds Budgeted	Midyear Expenditures
		<p>The school administration works closely with maintenance staff to prioritize facility improvement projects that enhance the learning environment while maintaining fiscal responsibility. This proactive approach to facility management ensures Puente Charter School provides an optimal setting for student achievement and wellbeing.</p>		<p>campus grounds remained clean, sanitary, and conducive to learning.</p> <p><b>Challenges:</b> No challenges were identified. Puente consistently maintained safe, clean, and well-maintained facilities throughout the year.</p>		



## **PUEENTE Charter School Proposition 28 Spending Plan**

### **Overview**

Proposition 28 provides dedicated funding for arts and music education in California public schools. This plan outlines the use of the Proposition 28 Arts and Music in Schools funds to improve student access to arts education at PUEENTE Charter School. The spending plan includes staff and materials for art classes at all grade levels. PUEENTE Charter School arts enrichment program focuses on music and visual and performing arts. Through strategic partnerships with arts-based organizations including, Theatre Of Hearts/Youth First and The Neighborhood Music School, PUEENTE students receive weekly instruction in musical instruments, choral, storytelling and dance. For a vast majority of our students, this experience is the first opportunity to learn from artists-in-residence. As a school serving a high percentage of socio-economically disadvantaged students, we look to the research-based evidence as to the benefits of this program including the domains of: Academic Gains; Social & Emotional Development; Community & Cultural Empowerment; Access to Opportunities & Future Pathways; Mental Health & Well-Being. The Proposition 28 funding will be utilized for the purpose of additional visual arts instruction, focusing on mental health and wellness expression. At the elementary level, students are still building vocabulary for complex feelings and concepts, and art provides an accessible, developmentally appropriate outlet for exploration and understanding.

### **1. Supports Emotional Expression and Regulation**

- Young children often struggle to articulate feelings such as anxiety, excitement, fear, or pride. Visual arts:
- Provide a safe, non-verbal outlet for expressing emotions
- Help students identify and label feelings connected to health and wellness
- Encourage self-reflection through drawing, painting, collage, or sculpture
- Reduce stress and promote emotional regulation

For example, creating artwork about “what makes me feel calm” can help children identify coping strategies.

### **2. Builds Self-Awareness and Identity**

Art activities centered on wellness themes—like body awareness, nutrition, movement, or self-care—help students:

- Develop a positive sense of self
- Understand their physical and emotional needs
- Explore personal strengths and interests
- Build confidence through creative success



Projects such as “My Healthy Superpower” or “My Body at Its Strongest” reinforce self-esteem and body positivity.

### **3. Reinforces Health Education Concepts**

- Visual arts can deepen understanding of health topics by making them concrete and memorable. Students can:
- Create posters about healthy habits
- Illustrate balanced meals
- Design artwork showing active lifestyles
- Visually map emotions and coping strategies

Art strengthens retention because students actively process information rather than passively receive it.

### **4. Enhances Social-Emotional Learning (SEL)**

- Collaborative art projects focused on wellness encourage:
- Empathy (understanding how others feel)
- Communication skills
- Respect for diverse experiences and bodies
- Conflict resolution through creative dialogue

Group murals about kindness, mindfulness, or healthy friendships build community and shared responsibility.

### **5. Promotes Mindfulness and Stress Reduction**

The art-making process itself supports wellness by:

- Encouraging focus and present-moment awareness
- Slowing breathing and heart rate
- Providing sensory regulation through materials (paint, clay, textures)
- Offering a structured calm space in the school day
- Even short, guided drawing activities can function as mindfulness exercises.

### **6. Supports Cognitive and Academic Growth**

Health-themed art projects also contribute to broader academic development:

- Fine motor skill development
- Visual-spatial reasoning
- Critical thinking and problem-solving
- Planning and organization
- Language development through art reflection and discussion



When students explain their artwork, they practice communication skills and vocabulary related to health and emotions.

**7. Encourages Healthy Coping Skills**

When students regularly use art to process feelings, they develop:

- Constructive coping strategies
- Alternatives to acting out
- Increased resilience
- A sense of agency over their emotional experience

Over time, art becomes a tool they can independently use for wellness.

**8. Creates an Inclusive Learning Environment**

Visual arts are accessible across learning styles and language levels. This is especially beneficial for:

- English language learners
- Students with diverse abilities
- Children who struggle with traditional academic formats

Art allows every child to participate meaningfully in conversations about health and well-being.

**Overall Impact**

A visual arts component focused on health and wellness does more than teach drawing skills—it:

- Strengthens emotional intelligence
- Reinforces healthy habits
- Builds self-confidence
- Promotes mental health
- Supports whole-child development

When elementary students are given creative tools to explore their well-being, they are more likely to develop lifelong healthy habits—emotionally, socially, and physically.

**Spending Plan Overview**

<b>TK-5 Teacher Salary &amp; Benefits</b>	<b>\$62,947</b>
<b>Non-Staffing Materials &amp; Resources</b>	<b>\$ 3,000</b>
<b>Total Spending</b>	<b>\$65,947</b>



**Budget Details (2025-26 Academic Year)**

**Staffing**

TK-5 Arts and Music Teacher 0.4 FTE

TK-5 Arts and Music Teacher 0.4 FTE

**Non-Staffing Materials & Resources (not to exceed 10% of allotment)**

Supplies

Curriculum

Professional Development



## 4iv. Update on Form 700 Reporting

Will be presented at the meeting February 18, 2026



**PUENTE Charter School**  
**Interim Financial Statements**  
*As of and for the period Ended December 31, 2025*  
*with comparative YTD budget for December 31, 2025*

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**PUENTE Charter School**  
**Statement of Activities**  
**July 1 through December 31, 2025**  
**with Comparative YTD Budget**

ADA	298		298		298		
	Actual		YTD Budget		Variance	Annual Budget	
	12/31/2025		12/31/2025			6/30/2026	
<b>Operating revenue</b>							
LCFF - State Aid	\$	1,264,908	36.78%	\$	1,416,990	\$ (152,082)	\$ 2,833,980
Prop 30 - Education Protection Account		347,822	10.11%		290,088	57,734	580,173
ECIA/ESEA/IASA		5,000	0.15%		5,305	(305)	10,609
Other Fed Income		162,502	4.73%		88,059	74,443	176,116
Special Ed Current Yr		170,967	4.97%		134,087	36,880	268,173
State Lottery - Charter Prop 20		6,385	0.19%		12,771	(6,386)	25,542
Non-Prop Lottery Education Appointment		32,963	0.96%		29,748	3,215	59,495
Block Grant K-12		5,784	0.17%		-	5,784	-
Other State Revenue		816,136	23.73%		780,352	35,784	1,560,702
District pymt in lieu of Prop Tax		626,592	18.22%		561,650	64,942	1,123,299
<b>Total operating revenue</b>	<b>\$</b>	<b>3,439,059</b>		<b>\$</b>	<b>3,319,050</b>	<b>\$ 120,009</b>	<b>\$ 6,638,089</b>
<b>Operating expenses and losses</b>							
Salaries		1,622,383			1,680,147	(57,764)	3,377,977
Employee benefits		249,310			226,340	22,970	452,978
Taxes		119,726			134,570	(14,844)	269,138
Workers Compensation		38,053			30,043	8,010	60,089
<b>Total personnel cost</b>	<b>\$</b>	<b>2,029,473</b>	59.8%	<b>\$</b>	<b>2,071,100</b>	<b>\$ (41,627)</b>	<b>\$ 4,160,182</b>
Building Lease		202,830	5.97%		202,830	-	405,661
Professional Services		254,519	7.50%		295,674	(41,155)	483,030
Special Ed Contract		158,177	4.66%		158,215	(38)	293,742
Special Ed Fair Share		168,487	4.96%		125,813	42,674	251,626
Food Service Contract		148,522	4.37%		134,209	14,313	268,418
Utilities		53,966	1.59%		37,620	16,346	75,240
Insurance		37,397	1.10%		33,872	3,525	61,207
Dues & Subscriptions		35,055	1.03%		18,152	16,903	39,816
Accounting		11,011	0.32%		26,655	(15,644)	45,855
Security		75,755	2.23%		57,863	17,892	116,310
Depreciation		56,582	1.67%		36,003	20,579	50,000
Equipment/Bldg & Repairs		18,932	0.56%		23,767	(4,835)	37,322
Supplies		11,161	0.33%		9,162	1,999	17,941
Students Activities		9,245	0.27%		9,500	(255)	31,000
Textbooks		39,477	1.16%		40,400	(923)	60,550
Maintenance supplies		11,934	0.35%		14,399	(2,465)	28,500
Telephone		15,965	0.47%		5,310	10,655	10,119
Staff Development		12,010	0.35%		28,044	(16,034)	49,848
Advertising & Publicity		5,189	0.15%		7,044	(1,855)	13,523
Education supplies		8,117	0.24%		12,421	(4,304)	22,532
Payroll Fees		14,870	0.44%		12,280	2,590	26,240
Printing and Reproduction		4,778	0.14%		8,888	(4,110)	17,400
Gifts		-	0.00%		-	-	4,750
Postage & delivery		1,479	0.04%		1,384	95	2,520
LACOE - Administravie Fees		1,500	0.04%		3,000	(1,500)	3,000
Meals & Entertainment		1,982	0.06%		-	1,982	-
Furniture & Fixtures		398	0.01%		-	398	-
Computer supplies		1,271	0.04%		-	1,271	-
Equipment lease		3,298	0.10%		2,794	504	5,587
Furniture & equipment rental		-	0.00%		-	-	22,000
Meetings & Workshops		-	0.00%		3,000	(3,000)	7,200
Property Tax		140	0.00%		75	65	149
Travel		1,878	0.06%		150	1,728	10,000
<b>Total Operating Expenses</b>	<b>\$</b>	<b>1,365,924</b>		<b>\$</b>	<b>1,308,524</b>	<b>\$ 57,400</b>	<b>\$ 2,461,086</b>
<b>Total Expenses</b>	<b>\$</b>	<b>3,395,397</b>		<b>\$</b>	<b>3,379,623</b>	<b>\$ 15,773</b>	<b>\$ 6,621,268</b>
<b>Operating revenue in excess of operating expenses</b>	<b>\$</b>	<b>43,662</b>		<b>\$</b>	<b>(60,573)</b>	<b>\$ 104,236</b>	<b>\$ 16,821</b>
<b>(Other items considered to be nonoperating)</b>							
Interest income		-			-	-	-
<b>Change in net assets</b>	<b>\$</b>	<b>43,662</b>		<b>\$</b>	<b>(60,573)</b>	<b>\$ 104,236</b>	<b>\$ 16,821</b>
Non-cash items - Depreciation		56,582			36,003	20,579	50,000
	<b>\$</b>	<b>100,245</b>		<b>\$</b>	<b>(24,570)</b>	<b>\$ 124,816</b>	<b>\$ 66,821</b>
<b>Cost per Student</b>	<b>\$</b>	<b>11,394</b>		<b>\$</b>	<b>11,341</b>		<b>\$ 22,275</b>

**PUENTE Charter School  
Statement of Financial Position  
As of December 31, 2025**

<b>ASSETS</b>	<b>Actual 12/31/2025</b>	<b>Audit 6/30/2025</b>	<b>Change \$</b>
<b>Current assets</b>			
Cash (Charter School Savings)	\$ 507,212	\$ 498,122	\$ 9,089
Cash (Capital Campaign)	5,847	5,838	10
<b>Cash and cash equivalent</b>	<b>513,059</b>	<b>503,960</b>	<b>9,099</b>
Accounts receivable, net	756,975	545,994	210,980
<b>Receivables (net)</b>	<b>756,975</b>	<b>545,994</b>	<b>210,980</b>
<b>Total Current Assets</b>	<b>1,270,034</b>	<b>1,049,954</b>	<b>220,079</b>
Land, building and equipment			
Furniture, Fixtures & Equipment	1,473,843	662,427	811,416
Work in Progress	-	811,418	(811,417)
Less: Depreciation	(404,090)	(341,532)	(62,561)
<b>TOTAL ASSETS</b>	<b>\$ 2,339,786</b>	<b>\$ 2,182,267</b>	<b>\$ 157,519</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Deferred revenue	110,848	101,657	9,191
Due to other programs	352,471	247,807	104,664
<b>Total Current Liabilities</b>	<b>463,319</b>	<b>349,464</b>	<b>113,855</b>
<b>Net assets</b>			
Change in Net Assets	\$ 43,662	\$ -	\$ 43,662
With donor restriction	500,136	500,136	-
Without donor restriction	1,332,667	1,332,667	-
<b>Total net assets</b>	<b>1,876,466</b>	<b>1,832,803</b>	<b>43,662</b>
<b>Total liabilities and net assets</b>	<b>\$ 2,339,786</b>	<b>\$ 2,182,267</b>	<b>\$ 157,519</b>
<b>Matrix Analysis:</b>			
	-		
Working Capital	\$ 806,714		
Cash Ratio:	1.11		
Quick Ratio:	2.74		
Burn Rate	\$ 565,899		
Months of Cash on Hand	0.9		
Debt-to-equity ratio	0.247		

**PUENTE Charter School**  
**Statement of Cash Flow**  
For the Month Ended December 31, 2025

	<b>Actual</b>	<b>Audited</b>
	<b>12/31/2025</b>	<b>6/30/2025</b>
	<hr/>	<hr/>
<b>Cash flows from operating activities:</b>		
Change in total net assets	\$ 43,662	\$ 33,041
Adjustments to reconcile in net assets to net cash (used in) provided by operating activities:		
Depreciation	62,561	110,924
Changes in operating assets and liabilities:		
Accounts receivable	(210,980)	52,532
Accrual	-	(41,081)
Deferred revenue	9,191	(314,601)
Due to other programs to the Center	104,664	(15,818)
	<hr/>	<hr/>
<b>Net cash provided by operating activities</b>	<b>9,099</b>	<b>(175,004)</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	-	(128,854)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>-</b>	<b>(128,854)</b>
	<hr/>	<hr/>
<b>NET INCREASED IN CASH</b>	<b>9,099</b>	<b>(303,858)</b>
	<hr/>	<hr/>
<b>CASH - BEGINNING</b>	<b>503,960</b>	<b>807,818</b>
	<hr/>	<hr/>
<b>CASH - ENDING</b>	<b>\$ 513,059</b>	<b>\$ 503,960</b>
	<hr/>	<hr/>

# MEMORANDUM

**To:** Finance Committee Members  
**From:** Angelica Castro  
Vice President of Finance, PUENTE Charter School  
**Date:** February 18, 2026  
**Re:** Summary of Financial Results as of December 31, 2025

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The purpose of this memo is to summarize the financial results of PUENTE Charter School Unaudited Financial Statements as of December 31, 2025. Please find a copy of the following reports in this Committee Packet:

1. Statement of Activities for period ended December 31, 2025 with comparative YTD Budget.
2. Statement of Financial Position as of December 31, 2025.
3. Statement of Cash Flow as of December 31, 2025.

## 1. Statement of Activities Analysis:

As of December 31, 2025, the Charter School reported total revenue and expenses of \$3,439,059 and \$3,395,397 respectively; with a total net surplus of \$43,662.

Line items to highlight are as follows:

- Personnel Cost: Personnel cost was \$2,029,473 or approximately 59.8% of percentage allocation. Total actuals were below budgeted amount by \$41,627. This was mainly due to savings associated with unfilled positions.
- Professional Services: Professional Services were \$254,519 or approximately 7.50% of percentage allocation. Total actuals were below budgeted amount by \$41,155.
- Special Ed Contract: Special Ed Contract expenses were \$158,177 or approximately 4.66% of expense allocation. Expenses are in line with budgeted amount.
- Special Ed Fair Share: The Charter School is fiscally responsible for a partial payment of expense associated with Special Education Programs that the School District is responsible for and pays for out of its General Fund.
  - Special Ed Fair Share expenses were \$168,487 or 4.96% expense allocation. It exceeded our annual budgeted amount by approximately \$42,674.
- Food Service Contract: Food Service Contract expenses were \$148,522 or approximately 4.37% of percentage allocation. Total actuals exceeded our annual budgeted amount by approximately \$14,313. This is due in part to the increase in student meals with special dietary requirements.

## 2. Statement of Financial Position

- Cash & Cash Equivalent: Cash balance was \$513,059. An increase of \$9,099 from June 30, 2025. This was mainly due to the following:
  - Accounts Receivable: Increase of accounts receivable of \$210,980.
  - Property Plan & Equipment: Increase of PP&E of \$811,416. This is mainly due to the recognition of WIP as a part of the building's depreciable asset.
  - Deferred revenue: Deferred revenue was \$110,848. An increase of \$9,191 in advance payments.

## **Financial Key Indicators**

### Working Capital

- The Working Capital: PUENTE has \$806,714 available for current and future use.

### Asset performance.

- Cash Ratio is \$1.11: This is another indicator of future cash flow. This means that for every \$1 of liability, the Charter School has \$1.11 of liquid cash.
- Quick Ratio \$2.74: Measures the ability to pay PUENTE short-term liabilities by having assets that are readily convertible into cash. This means that the Charter School has capacity to pay off its current liabilities with the current assets and can easily fund its day-to-day operations. Here for every \$1 of current liability, the Charter School has \$2.74 of quick assets to pay for it.
- Months of Cash on Hand: Represents the number of months of operating expenses that the Center can pay with its current cash available. The Charter School has .9 months of cash on hand.

### Capitalization structure assesses long-term solvency and stability:

- Debt-to-equity Ratio: Debt-to-equity Ratio of \$0.247. This ratio indicates that most of PUENTE's assets and resources are provided by funding from the school district and not creditors or vendors. PUENTE Charter uses \$0.247 of debt financing for every \$1 of equity financing.

## **3. Statement of Cash Flow**

The Charter School's cash increased by \$9,099. This increase was mainly due to the following:

- a. As the Statement of Activities reports equity earnings, the Statement of Cash Flow reports how much cash is coming from the equity earnings reported on the Statement of Activities. As such, on this statement we eliminate noncash items such as depreciation expense. (A non-cash item). As a non-cash item, change in depreciation of \$62,561 is added to the net deficit to reconcile the cash from operations.
- b. Accounts receivable increased by \$210,980. Increasing receivables means less inflow of cash through decrease in collections. Therefore, the \$210,980 is subtracted from the net surplus.
- c. Deferred revenue increased by \$9,191. Increasing deferred revenue means that we received advance payments resulting in an increase in cash. The \$9,191 is added to the net surplus.
- d. Due to Other Programs increased by \$104,664. Increasing liabilities means that we are paying obligations at a later date increasing available cash. The \$104,664 is added to the net surplus.
- e. The total increase in cash of \$9,099 is added to the beginning cash of \$503,960 resulting in ending cash balance of \$513,059.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,537,452.00	4,537,452.00	2,614,512.00	4,537,452.00	0.00	0.0%
2) Federal Revenue		8100-8299	423,150.00	423,150.00	230,161.00	423,150.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,409,315.00	1,409,315.00	931,066.00	1,409,315.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,173.00	268,173.00	170,094.00	268,173.00	0.00	0.0%
5) TOTAL, REVENUES			6,638,090.00	6,638,090.00	3,945,833.00	6,638,090.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,665,778.00	1,665,778.00	883,682.00	1,665,778.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,712,199.00	1,712,199.00	1,010,818.00	1,712,199.00	0.00	0.0%
3) Employee Benefits		3000-3999	782,206.00	782,206.00	446,779.00	782,206.00	0.00	0.0%
4) Books and Supplies		4000-4999	423,283.00	423,283.00	274,113.00	423,283.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,965,803.00	1,965,803.00	1,228,625.00	1,965,803.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	72,000.00	72,000.00	64,183.00	72,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,621,269.00	6,621,269.00	3,908,200.00	6,621,269.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,821.00	16,821.00	37,633.00	16,821.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			16,821.00	16,821.00	37,633.00	16,821.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,929,169.00	1,929,169.00		1,929,169.00	0.00	0.0%
b) Audit Adjustments		9793	(96,366.00)	(96,366.00)		(96,366.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,832,803.00	1,832,803.00		1,832,803.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,832,803.00	1,832,803.00		1,832,803.00		
2) Ending Net Position, June 30 (E + F1e)			1,849,624.00	1,849,624.00		1,849,624.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,849,624.00	1,849,624.00		1,849,624.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,833,980.00	2,833,980.00	1,486,988.00	2,833,980.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	580,173.00	580,173.00	405,792.00	580,173.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,123,299.00	1,123,299.00	721,732.00	1,123,299.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,537,452.00</b>	<b>4,537,452.00</b>	<b>2,614,512.00</b>	<b>4,537,452.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	246,441.00	246,441.00	126,962.00	246,441.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	77,420.00	77,420.00	27,614.00	77,420.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	77,420.00	77,420.00	60,825.00	77,420.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,260.00	11,260.00	8,404.00	11,260.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	1,356.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	10,609.00	10,609.00	5,000.00	10,609.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>423,150.00</b>	<b>423,150.00</b>	<b>230,161.00</b>	<b>423,150.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	87,436.00	87,436.00	57,086.00	87,436.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	5,784.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	85,037.00	85,037.00	39,348.00	85,037.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	701,000.00	701,000.00	473,237.00	701,000.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	192,070.00	192,070.00	20,688.00	192,070.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	343,772.00	343,772.00	334,923.00	343,772.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,409,315.00</b>	<b>1,409,315.00</b>	<b>931,066.00</b>	<b>1,409,315.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	268,173.00	268,173.00	170,094.00	268,173.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>268,173.00</b>	<b>268,173.00</b>	<b>170,094.00</b>	<b>268,173.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,638,090.00</b>	<b>6,638,090.00</b>	<b>3,945,833.00</b>	<b>6,638,090.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,327,378.00	1,327,378.00	704,143.00	1,327,378.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	183,400.00	183,400.00	97,293.00	183,400.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	108,500.00	108,500.00	57,558.00	108,500.00	0.00	0.0%
Other Certificated Salaries		1900	46,500.00	46,500.00	24,688.00	46,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,665,778.00</b>	<b>1,665,778.00</b>	<b>883,682.00</b>	<b>1,665,778.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	801,766.00	801,766.00	473,333.00	801,766.00	0.00	0.0%
Classified Support Salaries		2200	353,423.00	353,423.00	208,647.00	353,423.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	279,275.00	279,275.00	164,874.00	279,275.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	277,735.00	277,735.00	163,964.00	277,735.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,712,199.00</b>	<b>1,712,199.00</b>	<b>1,010,818.00</b>	<b>1,712,199.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	226,072.00	226,072.00	140,226.00	226,072.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	452,978.00	452,978.00	256,982.00	452,978.00	0.00	0.0%
Unemployment Insurance		3501-3502	43,066.00	43,066.00	2,811.00	43,066.00	0.00	0.0%
Workers' Compensation		3601-3602	60,090.00	60,090.00	46,760.00	60,090.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>782,206.00</b>	<b>782,206.00</b>	<b>446,779.00</b>	<b>782,206.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	60,550.00	60,550.00	41,602.00	60,550.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	71,473.00	71,473.00	54,059.00	71,473.00	0.00	0.0%
Noncapitalized Equipment		4400	22,842.00	22,842.00	4,525.00	22,842.00	0.00	0.0%
Food		4700	268,418.00	268,418.00	173,927.00	268,418.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>423,283.00</b>	<b>423,283.00</b>	<b>274,113.00</b>	<b>423,283.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	71,798.00	71,798.00	3,860.00	71,798.00	0.00	0.0%
Dues and Memberships		5300	39,816.00	39,816.00	44,663.00	39,816.00	0.00	0.0%
Insurance		5400-5450	61,207.00	61,207.00	47,168.00	61,207.00	0.00	0.0%
Operations and Housekeeping Services		5500	85,359.00	85,359.00	132,452.00	85,359.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	454,229.00	454,229.00	240,590.00	454,229.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,253,394.00	1,253,394.00	759,892.00	1,253,394.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,965,803.00</b>	<b>1,965,803.00</b>	<b>1,228,625.00</b>	<b>1,965,803.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	72,000.00	72,000.00	64,183.00	72,000.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>72,000.00</b>	<b>72,000.00</b>	<b>64,183.00</b>	<b>72,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>6,621,269.00</b>	<b>6,621,269.00</b>	<b>3,908,200.00</b>	<b>6,621,269.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00



**PUENTE Learning Center**  
**Audited Financial Statements**  
*As of and for the Year Ended June 30, 2025*  
*with Independent Auditor's Report*

**PUENTE Learning Center**  
**Audited Financial Statements**  
*As of and for the Year Ended June 30, 2025*  
*with Independent Auditor's Report*

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
PUENTE Learning Center  
Los Angeles, California

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of PUENTE Learning Center (the Center), a nonprofit organization, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2025, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Center taken as a whole. The accompanying supplementary information listed in the table of contents, required by the Education Audit Appeals Panel's *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* and the *CDE Audit Guide* issued by the California Department of Education, is presented for purposes of additional analysis and not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in

the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2026 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

***Report on Summarized Comparative Information***

We have previously audited the Center's June 30, 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 2, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Pasadena, California  
January 6, 2026

**PUENTE Learning Center**  
**Statements of Financial Position**  
**June 30, 2025 and 2024**

<b>ASSETS</b>	<b>2025</b>	<b>2024</b>
<b>Current assets</b>		
Cash and cash equivalents	\$ 950,427	\$ 952,066
Short-term investments	16,510,577	18,782,230
Accounts receivable, net	581,182	649,405
Contributions receivable, net	227,665	75,766
Prepaid expenses and other assets	150,634	146,087
<b>Total Current Assets</b>	<b>18,420,485</b>	<b>20,605,554</b>
Land, building and equipment, net	16,218,251	13,186,471
Cash surrender value of life insurance	33,537	32,045
<b>TOTAL ASSETS</b>	<b>\$ 34,672,273</b>	<b>\$ 33,824,070</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	\$ 730,978	\$ 1,081,865
Deferred revenue	136,657	510,022
<b>Total Current Liabilities</b>	<b>867,635</b>	<b>1,591,887</b>
<b>Net assets</b>		
Without donor restrictions		
Board designated (capital expansion)	2,909,831	2,909,831
Undesignated	19,589,058	18,747,582
<b>Total Net Assets without donor restrictions</b>	<b>22,498,889</b>	<b>21,657,413</b>
With donor restrictions		
Purpose restricted	4,544,217	3,813,238
Perpetual in nature	6,761,532	6,761,532
<b>Total Net Assets with donor restrictions</b>	<b>11,305,749</b>	<b>10,574,770</b>
<b>Total Net Assets</b>	<b>33,804,638</b>	<b>32,232,183</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 34,672,273</b>	<b>\$ 33,824,070</b>

See notes to the financial statements.

PUENTE Learning Center  
Statements of Activities  
For the Year Ended June 30, 2025  
(With comparative totals for 2024)

	2025			2024 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
<b>Operating revenue</b>				
Contributions and grants	\$ 540,869	\$ 992,411	\$ 1,533,280	\$ 550,717
In-kind donations	579,144	-	579,144	360,125
California State Preschool Program contract	371,533	-	371,533	371,533
Early Education CSPP - various allocations	130,942	-	130,942	217,429
After School Education and Safety	152,612	-	152,612	152,612
Special events	-	-	-	61,596
Charter School	6,348,455	-	6,348,455	5,966,966
Other revenues	11,800	-	11,800	7,693
<b>Net assets released from restrictions</b>				
Satisfaction of program restrictions	1,435,036	(1,435,036)	-	-
<b>Total operating revenue</b>	<b>9,570,391</b>	<b>(442,625)</b>	<b>9,127,766</b>	<b>7,688,671</b>
<b>Operating expenses and losses</b>				
Programs and educational	9,607,118	-	9,607,118	8,756,631
Management and general	505,384	-	505,384	490,794
Fundraising	317,200	-	317,200	250,485
<b>Total operating expenses</b>	<b>10,429,702</b>	<b>-</b>	<b>10,429,702</b>	<b>9,497,910</b>
<b>Change in net assets from operations</b>	<b>(859,311)</b>	<b>(442,625)</b>	<b>(1,301,936)</b>	<b>(1,809,239)</b>
<b>Other items considered to be nonoperating</b>				
Investment return gain, net	1,691,698	1,173,604	2,865,302	3,182,546
Interest income	9,089	-	9,089	10,401
<b>Change in net assets</b>	<b>841,476</b>	<b>730,979</b>	<b>1,572,455</b>	<b>1,383,708</b>
Net assets at the beginning of year	21,657,413	10,574,770	32,232,183	30,848,475
<b>Net assets at end of year</b>	<b>\$ 22,498,889</b>	<b>\$ 11,305,749</b>	<b>\$ 33,804,638</b>	<b>\$ 32,232,183</b>

See notes to financial statements.

**PUENTE Learning Center  
Statements of Functional Expenses  
For the Year Ended June 30, 2025  
(With comparative totals for 2024)**

	<b>2025</b>					<b>2024</b>		
	<b>Program</b>	<b>Charter School</b>	<b>Total Program Expenses</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total Supporting Services</b>	<b>Total Expenses</b>	<b>Total Expenses</b>
Salaries	\$ 1,283,982	\$ 3,130,779	\$ 4,414,761	\$ 143,180	\$ 97,464	\$ 240,644	\$ 4,655,405	\$ 4,392,451
Payroll taxes	97,826	236,769	334,595	10,330	7,097	17,427	352,022	324,546
Employee benefits	179,489	486,778	666,267	31,048	25,553	56,601	722,868	639,563
<b>Total personnel costs</b>	<b>1,561,297</b>	<b>3,854,326</b>	<b>5,415,623</b>	<b>184,558</b>	<b>130,114</b>	<b>314,672</b>	<b>5,730,295</b>	<b>5,356,560</b>
Depreciation	371,318	108,796	480,114	75,806	32,324	108,130	588,244	557,274
Professional services	409,685	1,709,804	2,119,489	123,968	92,607	216,575	2,336,064	1,964,221
Donated materials and services	578,300	-	578,300	-	844	844	579,144	360,125
Insurance	73,565	66,755	140,320	7,286	6,465	13,751	154,071	185,201
Utilities	95,113	54,000	149,113	18,195	6,405	24,600	173,713	147,789
Building lease	(315,996)	315,996	-	-	-	-	-	-
Other	-	-	-	17	-	17	17	364
Equipment rental and maintenance	80,569	24,189	104,758	37,446	1,727	39,173	143,931	143,207
Office supplies and expense	46,290	66,502	112,792	14,537	11,491	26,028	138,820	150,919
Textbooks	992	39,768	40,760	-	-	-	40,760	60,349
Telephone	27,086	9,010	36,096	2,739	2,260	4,999	41,095	35,018
Dues and subscriptions	74,220	88,679	162,899	19,138	12,098	31,236	194,135	164,550
Travel	13,323	5,720	19,043	203	3,543	3,746	22,789	10,278
Training and workshops	179,758	67,868	247,626	18,727	17,322	36,049	283,675	355,602
Property taxes	-	185	185	2,764	-	2,764	2,949	6,453
<b>Total functional expenses</b>	<b>\$ 3,195,520</b>	<b>\$ 6,411,598</b>	<b>\$ 9,607,118</b>	<b>\$ 505,384</b>	<b>\$ 317,200</b>	<b>\$ 822,584</b>	<b>\$ 10,429,702</b>	<b>\$ 9,497,910</b>

See notes to the financial statements.

**PUENTE Learning Center**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2025 and 2024**

	<b>2025</b>	<b>2024</b>
<b>Cash flows from operating activities:</b>		
Change in total net assets	\$ 1,572,455	\$ 1,383,708
Adjustments to reconcile change in net assets to net cash (used) in operating activities:		
Depreciation	588,244	557,274
Net unrealized (gain) on investments	(2,696,689)	(2,996,079)
Changes in operating assets and liabilities:		
Contributions receivable	(151,899)	52,998
Accounts receivable	68,223	(160,087)
Prepaid and other assets	(6,039)	(4,829)
Accounts payable and accrued liabilities	(370,973)	(45,648)
Deferred revenue	(373,365)	(336,302)
<b>Net cash (used) in operating activities</b>	<b>(1,370,043)</b>	<b>(1,548,965)</b>
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	(3,599,938)	(6,411,861)
Proceeds from sale of investments	5,136,955	7,735,149
Reinvested interest and dividends	(168,613)	(186,467)
<b>Net cash provided by investing activities</b>	<b>1,368,404</b>	<b>1,136,821</b>
<b>NET (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,639)	(412,144)
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<b>952,066</b>	<b>1,364,210</b>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>\$ 950,427</b>	<b>\$ 952,066</b>
<b>Supplemental disclosure of non-cash financing activities</b>		
Purchases of building improvements included in accounts payable and accrued liabilities	<b>\$ 20,086</b>	<b>\$ 502,567</b>

See notes to financial statements.

**(1) ORGANIZATION**

PUENTE Learning Center (the Center) is a not-for-profit, tax-exempt, community based organization founded in 1985 and incorporated in 1989. The Center's mission is stated within its name: People United to Enrich the Neighborhood Through Education. "Puente" is also the Spanish word for "bridge." The Center offers a bridge to opportunity by addressing barriers that prevent individuals from building strong educational foundations and achieving self-sufficiency for themselves, their families, and their communities. Celebrating its 30th anniversary in 2015, the Center has provided a respectful, safe learning environment that welcomes all members of the community, regardless of age, educational background, or economic circumstances.

The campus, located in Boyle Heights, offers tuition-free classes. In its over 30 years in service to the community, approximately 100,000 students have benefited from PUENTE's programs, which include:

- Preschool Readiness
- Charter School (TK/K to fourth grade)
- Summer Intensive Reading
- After School Enrichment
- College Access
- English as a Second Language
- Adult High School Diploma
- High School Intensive Reading
- High School Credit Recovery
- Computer Applications
- Computer Repair/A+ Certification Preparation
- Veterans Job Training

Limited educational opportunities and widespread poverty profoundly affect the vitality of the neighborhoods the Center serves. These communities have a particularly urgent need for English-language instruction and supplementary educational activities, combined with job training programs that focus on specific workforce needs. Offering a blend of traditional classroom instruction and current computer technology, the Center is a vibrant resource for neighborhood empowerment and opportunity.

**(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of Presentation**

The financial statements of the Center have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America.

The Center recognizes contributions as revenue in the period received. Contributions, net assets, and changes therein are classified and reported based on the existence or absence of donor-imposed restrictions. For the years ended June 30, 2025 and 2024, certain of the Center's net assets are classified as restricted. These amounts represent contributions that are limited in use in accordance with donor-imposed stipulations.

(Continued)

**b) Summarized Financial Information**

The financial statements include certain prior-year summarized financial information in total but not by net assets category. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information is included for informational purposes only and should be read in conjunction with the Center's June 30, 2024 financial statements from which the summarized information was derived.

**c) Net Assets**

The Center reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. These generally result from revenues generated by receiving unrestricted contributions, providing services, receiving rental income and receiving income from investments less expenses incurred in providing program related services, raising contributions, and performing administrative functions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Center, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. At June 30, 2025 and 2024, the Center had \$2,909,831 that the Board of Directors has designated to be used for capital expansion.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

The Center's unspent contributions are reported in net assets with donor restrictions if the donor limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in-service.

The Center's donor-restricted endowment funds, including the unspent appreciation of the endowment fund and the portion of the Center's donor-restricted endowment funds that the Center is committed to maintaining in perpetuity are classified in net assets with donor restrictions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

(Continued)

**d) Cash and Cash Equivalents**

Cash and cash equivalents are short-term, highly liquid investments with original maturities of three months or less at the time of purchase. The carrying values of cash and cash equivalents at June 30, 2025 and 2024 approximate their fair values.

The Center maintains its cash and cash equivalents in bank accounts and other investment accounts, which, at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

**e) Investments**

Investments in equity and debt securities with readily determinable market values are reported at fair value. The fair value of investments is valued at the closing price on the last business day of the fiscal year. Securities are generally held in custodial investment accounts administered by financial institutions.

Investment purchases and sales are accounted for on a trade-date basis. Interest and dividend income is recorded when earned. Gains or losses (including investments bought, sold, and held during the year), and interest and dividend income are reflected in the statement of activities as increases or decreases in unrestricted net assets unless their use is restricted by donor stipulations or by law.

Investments are made according to the investment policies, guidelines, and objectives adopted by the Center's Board of Directors. These guidelines provide for investments in equities, fixed income, and other securities with performance measured against appropriate indices. The investments are generally managed by outside investment managers contracted by the Center. Market values of such investments and credit ratings of bond issuers are routinely reviewed by the Board of Directors.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain long term investments, it is reasonably possible that changes in the values of these investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

**f) Land, Building and Equipment**

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation expense is computed using the straight-line method over the estimated useful lives of the related assets, as follows:

Buildings	30 Years
Furniture and Equipment	3 – 8 Years
Software	5 Years

Expenditures for repairs and maintenance are charged to operations when incurred, while major renewals and betterments are capitalized. Property and equipment are capitalized if the cost of an asset is greater than or equal to \$5,000 and the useful life is greater than one year.

(Continued)

**g) Long-Lived Assets**

The Center reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the book value of the assets may not be recoverable. An impairment loss is recognized when the sum of the undiscounted future cash flows is less than the carrying amount of the asset, in which case a write-down is recorded to reduce the related asset to its estimated fair value. No impairment losses were recognized on long-lived assets during the years ended June 30, 2025 and 2024.

**h) Accounts Receivable**

Receivables are recorded when billed or accrued and represent claims against third parties that will be settled in cash. The carrying value of receivables, net of the allowance for doubtful accounts, if any, represents their estimated net realizable value. The allowance for doubtful accounts, if any, is estimated based on historical collection trends, type of customer, the age of outstanding receivables and existing economic conditions. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances and the allowance is adjusted accordingly. Past due receivable balances are written off when internal collection efforts have been unsuccessful in collecting the amount due.

**i) Contributions and Pledges Receivable**

Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Center uses the allowance method to determine uncollectible promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

**j) Net Assets Restricted to Purchase Property and Equipment**

Net assets restricted to purchase property and equipment has been restricted by donors and is not available for operating purposes.

**k) Revenue and Revenue Recognition**

Revenue is recognized when earned as performance obligations are satisfied. The Center receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Center's federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense.

(Continued)

**l) Contributed Goods and Services**

Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. The Los Angeles Unified School District provides teachers and administrative support to the Center at no cost.

Contributed goods and services received by the Center during the years ended June 30, 2025 and 2024 consist of the following:

	<b>2025</b>	<b>2024</b>
Teachers and administrative support	\$ 522,120	\$ 344,940
Other donated goods and services	57,024	15,185
	\$ 579,144	\$ 360,125

**m) Cost Allocation**

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Accordingly, certain costs have been allocated among the programs and services benefited by a method that best measures the relative degree of benefits. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as indirect costs, which are allocated on a square footage basis.

The statement of functional expenses includes payments made by the Charter School Programs to the Center as lease payments for the building space occupied by the Charter School. These payments are eliminated at the entity level.

**n) Tax-Exempt Status**

The Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and the corresponding California provisions.

**o) Use of Estimates**

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**p) Date of Management’s Review**

Management has evaluated subsequent events through January 6, 2026, the date the financial statements were available to be issued.

(Continued)

**q) Recent Accounting Pronouncements**

In June 2016, the FASB issued FASB ASU 2016-13, Financial Instruments — Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Center adopted this new guidance utilizing the modified retrospective transition method in 2024. The adoption of this Standard did not have a material impact on the Center's financial statements.

**(3) LIQUIDITY AND AVAILABILITY**

The Center's financial assets available to meet cash needs for general expenditures within one year of the date of the statements of financial position include:

	<b>2025</b>	<b>2024</b>
Cash	\$ 950,427	\$ 952,066
Accounts receivable	581,182	649,405
Other financial assets, net	3,272,344	6,319,251
Available financial assets	<b>\$ 4,803,953</b>	<b>\$ 7,920,722</b>

As part of the Center's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations became due. The Center invests cash in excess of daily requirements in investment pools and money market funds.

**(4) INVESTMENTS**

The Center has implemented the fair value measurement accounting standard, which defines fair value for those assets (and liabilities) that are re-measured and reported at fair value at each reporting period. This standard establishes a single authoritative definition of fair value, sets out a framework for measuring fair value based on inputs used, and requires additional disclosures about fair value measurements. This standard applies to fair value measurements already required or permitted by existing standards.

In general, fair values determined by Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets (or liabilities). Fair values determined by Level 2 inputs utilize data points that are observable such as quoted prices, interest rates and yield curves. Fair values determined by Level 3 inputs utilize unobservable data points for the asset (or liability) and include situations where there is little, if any, market activity for the asset (or liability).

(Continued)

**PUENTE Learning Center**  
**Notes to Financial Statements**  
**As of and for the Years Ended June 30, 2025 and 2024**

**(4) INVESTMENTS**

The following table presents information about the Center's assets that are measured at fair value on a recurring basis at June 30, 2025 and 2024 and indicates the fair value hierarchy of the valuation techniques utilized to determine such fair value:

	Year ended June 30, 2025	FY 2024-25 Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common Stock	\$ 12,392,202	\$ 12,392,202	\$ -	\$ -
Bond funds	1,767,172	1,767,172	-	-
Equity mutual funds	2,351,203	2,351,203	-	-
	<u>\$ 16,510,577</u>	<u>\$ 16,510,577</u>	<u>\$ -</u>	<u>\$ -</u>

  

	Year ended June 30, 2024	FY 2023-24 Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common Stock	\$ 13,471,284	\$ 13,471,284	\$ -	\$ -
Bond funds	2,658,807	2,658,807	-	-
Equity mutual funds	2,652,139	2,652,139	-	-
	<u>\$ 18,782,230</u>	<u>\$ 18,782,230</u>	<u>\$ -</u>	<u>\$ -</u>

The fair values of the marketable securities within Level 1 were obtained based on quoted market prices at the closing of the last business day of the fiscal year.

Investment income for the years ended June 30, 2025 and 2024 consist of the following:

	<u>2025</u>	<u>2024</u>
Interest and dividends	\$ 168,613	\$ 186,467
Unrealized gain	2,696,689	2,996,079
	<u>\$ 2,865,302</u>	<u>\$ 3,182,546</u>

The Center recognizes transfers at the beginning of each reporting period. Transfers between level 1 and 2 generally relate to whether a market becomes active or inactive. Transfers between level 2 and 3 investments relate to whether significant relevant observable inputs are available for the fair value measurement in their entirety and when redemption rules become more or less restrictive. There were no transfers between levels during the years ended June 30, 2025 and 2024.

**PUENTE Learning Center**  
**Notes to Financial Statements**  
**As of and for the Years Ended June 30, 2025 and 2024**

**(5) LAND, BUILDING AND EQUIPMENT**

Property and equipment at June 30, 2025 and 2024 consist of the following:

	<b>2025</b>	<b>2024</b>
Land	\$ 2,464,864	\$ 2,464,864
Building	10,624,892	10,604,338
Software	857,584	857,584
Furniture and equipment	1,376,756	1,232,441
Asset work in progress	11,761,069	8,307,333
	<u>27,085,165</u>	<u>23,466,560</u>
Less: Accumulated depreciation	(10,866,914)	(10,280,089)
	<u><b>\$ 16,218,251</b></u>	<u><b>\$ 13,186,471</b></u>

Depreciation expense for the years ended June 30, 2025 and 2024 amounted to \$588,244 and \$557,274, respectively.

**(6) ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Accounts payable and accrued expenses at June 30, 2025 and 2024 consist of the following:

	<b>2025</b>	<b>2024</b>
Accrued vacation	\$ 214,020	\$ 276,470
Accrued payroll	136,977	110,132
Accrued other	379,981	695,263
	<u><b>\$ 730,978</b></u>	<u><b>\$ 1,081,865</b></u>

**(7) CHARTER SCHOOL REVENUES**

Charter School revenues for the years ended June 30, 2025 and 2024 consist of the following:

	<b>2025</b>	<b>2024</b>
State LCFF	\$ 2,256,483	\$ 2,561,136
State Education Protection Act	758,074	409,885
Lottery	69,727	100,192
Expanded Learning Opportunities Program	582,285	659,002
School Nutrition Programs	78,194	106,219
Special education revenue	335,216	321,335
Local payment in lieu of property tax	1,217,383	1,069,765
Other Federal income	381,701	383,357
CA Community School Partnership Program	244,994	-
Other State revenue	424,398	356,075
	<u><b>\$ 6,348,455</b></u>	<u><b>\$ 5,966,966</b></u>

**(8) GRANTS AND CONTRACTS**

The Center's grants and contracts are subject to inspection and audit by the appropriate governmental funding agencies. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, the Center has no provision for the possible disallowance of program costs in its financial statements.

**(9) ENDOWMENTS**

The Center's endowments consist of funds established for a variety of purposes. Endowment funds are established by donor-restricted gifts to either provide a permanent endowment, which is to provide a permanent source of income to the Center, or a term endowment, which is to provide income for a specified period to the Center.

The Center's management has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as (1) requiring the preservation of the fair value of the original gifts as of the gift date of the donor restricted endowment funds, absent donor stipulations to the contrary and (2) allowing the spending of income and gains on permanently restricted endowments, absent explicit donor stipulations that all or a portion of such gains be maintained in perpetuity.

The primary long-term financial objective for the Center's endowments is to preserve the real (inflation-adjusted) purchasing power of endowment assets and income after accounting for endowment spending, inflation and costs of portfolio management. Performance of the overall endowment against this objective is measured over an investment horizon of five to seven years. The endowments are also managed to optimize the long run total rate of return on invested assets, assuming a prudent level of risk. The goal for this rate of return is one that funds the Center's existing spending policy and allows sufficient reinvestment to grow the endowment principal at a rate that exceeds inflation (as measured by the Consumer Price Index). Over the short term, the return for each element of the endowment portfolio should match or exceed each of the returns for the broader capital markets in which assets are invested. The Center has adopted a flexible spending policy for its endowment and elected to spend 5% of the last three years average of the fair value of these investments in the current year.

The goal of the spending policy is to better identify potential income generated from endowment and long-term investment, and to minimize the probability of eroding the principal over the long term. At June 30, 2025 and 2024, the Center's endowment net assets were \$10,770,527 and \$10,574,270, respectively.

(Continued)

**PUENTE Learning Center**  
**Notes to Financial Statements**  
**As of and for the Years Ended June 30, 2025 and 2024**

**(9) ENDOWMENTS, continued**

	<u>Purpose Restricted</u>	<u>Perpetual in Nature</u>	<u>Total</u>
Changes in endowment net assets for the year ended June 30, 2025:			
Endowment net assets - beginning of year	\$ 3,812,738	\$ 6,761,532	\$ 10,574,270
Net realized and unrealized gain	1,173,604	-	1,173,604
Appropriation of endowment assets for expenditure	<u>(977,347)</u>	<u>-</u>	<u>(977,347)</u>
Endowment net assets	<u><b>\$ 4,008,995</b></u>	<u><b>\$ 6,761,532</b></u>	<u><b>\$ 10,770,527</b></u>

	<u>Purpose Restricted</u>	<u>Perpetual in Nature</u>	<u>Total</u>
Changes in endowment net assets for the year ended June 30, 2024:			
Endowment net assets - beginning of year	\$ 3,689,117	\$ 6,761,532	\$ 10,450,649
Net realized and unrealized gain	1,145,243	-	1,145,243
Appropriation of endowment assets for expenditure	<u>(1,021,622)</u>	<u>-</u>	<u>(1,021,622)</u>
Endowment net assets	<u><b>\$ 3,812,738</b></u>	<u><b>\$ 6,761,532</b></u>	<u><b>\$ 10,574,270</b></u>

**(10) INCOME TAXES**

Generally accepted accounting principles requires the Center to recognize and record the financial impact of uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It requires that an organization recognize in the financial statements the impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. It also provides guidance on derecognition, classification, interest and penalties on income taxes, accounting in interim periods and requires additional disclosures. At June 30, 2025 and 2024, the Center did not recognize any uncertain tax position.

The Center's federal and state income tax returns for 2020 and subsequent years are subject to examination by the regulatory agencies, generally for three years and four years after they were filed for federal and state, respectively. No open tax years are currently under examination.

**(11) RETIREMENT PLAN**

The Center sponsors a defined contribution retirement plan and a tax-deferred annuity plan [under Internal Revenue Code Section 403(b)] administered by TIAA/CREF (Teachers Insurance Annuity Association/College Retirement Equities Fund) investing in deferred group annuities. Money is contributed to TIAA/CREF and deposited in investment categories consistent with each participant's direction. Employees are eligible to participate in the defined contribution retirement plan after two years of service and in the tax-deferred annuity plan after three months of employment. The Center contributes 5% of each eligible participant's salary to the defined contribution retirement plan. For the years ended June 30, 2025 and 2024, the Center's contributions were \$133,014 and \$109,808, respectively.

**(12) COMMITMENTS AND CONTINGENCIES**

**Regulatory and Compliance Reviews**

As a tax-exempt organization, the Center is subject to regulatory and compliance reviews by granting agencies and regulatory bodies at the local, state and federal level. Management believes that there are no matters as of the date of this report that would result in a material impact to the financial statements or jeopardize the tax-exempt status of the Center.

**Charter School Programs**

The Charter School Programs have received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

**SUPPLEMENTARY INFORMATION**  
*Charter School Programs*

**PUENTE Learning Center  
Statements of Financial Position  
Charter School Programs  
June 30, 2025 and 2024**

<b>ASSETS</b>	<b>2025</b>	<b>2024</b>
<b>Current assets</b>		
Cash and cash equivalents	\$ 503,960	\$ 807,818
Accounts receivable, net	545,994	614,217
Contributions receivable, net	-	-
<b>Total Current Assets</b>	<b>1,049,954</b>	<b>1,422,035</b>
Building improvements and equipment, net	1,132,313	1,114,382
<b>TOTAL ASSETS</b>	<b>\$ 2,182,267</b>	<b>\$ 2,536,417</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Deferred revenue	\$ 101,657	\$ 416,259
Due to the Center other programs	247,807	224,212
<b>Total Current Liabilities</b>	<b>349,464</b>	<b>640,471</b>
<b>Net assets</b>		
Without donor restrictions	1,332,667	1,395,810
With donor restrictions	500,136	500,136
<b>Total Net Assets</b>	<b>1,832,803</b>	<b>1,895,946</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,182,267</b>	<b>\$ 2,536,417</b>

**PUENTE Learning Center**  
**Statements of Activities**  
**Charter School Programs**  
**For the Years Ended June 30, 2025 and 2024**

	<b>2025</b>	<b>2024</b>
<b>Changes in net assets without donor restrictions</b>		
<b>Revenue</b>		
State LCFF, lottery, and other	\$ 4,414,155	\$ 4,192,509
Special education revenue	335,216	321,335
Local property tax	1,217,383	1,069,765
Other federal income	381,701	383,357
<b>Total revenues without donor restrictions</b>	<b>6,348,455</b>	<b>5,966,966</b>
<b>Net assets released from restrictions</b>		
Satisfaction of program restrictions	-	-
<b>Total net assets released from restrictions</b>	<b>-</b>	<b>-</b>
<b>Total revenues without donor restrictions       and net assets released from restrictions</b>	<b>6,348,455</b>	<b>5,966,966</b>
<b>Expenses</b>		
Program expenses:		
Personnel costs:		
Salaries	3,130,779	2,998,978
Payroll taxes	236,769	222,671
Employee benefits	486,778	419,770
<b>Total personnel costs</b>	<b>3,854,326</b>	<b>3,641,419</b>
Building lease	315,996	300,996
Depreciation	108,796	79,978
Dues and subscriptions	88,679	103,428
Equipment rental and maintenance	24,189	45,413
Insurance	66,755	64,319
Office supplies and expense	66,502	76,262
Professional services	1,709,804	1,343,701
Telephone	9,010	16,729
Textbooks	39,768	60,349
Training and workshops	67,868	89,658
Travel	5,720	2,086
Utilities	54,000	72,942
Property taxes	185	-
<b>Total operating expenses</b>	<b>2,557,272</b>	<b>2,255,861</b>
<b>Total expenses</b>	<b>6,411,598</b>	<b>5,897,280</b>
<b>Change in net assets without donor restrictions</b>	<b>(63,143)</b>	<b>69,686</b>
<b>Changes in net assets with donor restrictions</b>		
Contributions	-	-
Net assets released from restrictions	-	-
<b>Change in net assets with donor restrictions</b>	<b>-</b>	<b>-</b>
<b>Change in total net assets</b>	<b>(63,143)</b>	<b>69,686</b>
Net assets at the beginning of year	1,895,946	1,826,260
<b>Net assets at end of year</b>	<b>\$ 1,832,803</b>	<b>\$ 1,895,946</b>

**PUENTE Learning Center  
Statements of Cash Flows  
Charter School Programs  
For the Years Ended June 30, 2025 and 2024**

	<b>2025</b>	<b>2024</b>
<b>Cash flows from operating activities:</b>		
Change in total net assets	<b>\$ (63,143)</b>	<b>\$ 69,686</b>
Adjustments to reconcile change in net assets to net cash (used) in operating activities:		
Depreciation	108,796	79,978
Changes in operating assets and liabilities:		
Accounts receivable	68,223	(160,087)
Deferred revenue	(314,602)	(341,189)
Due to the Center other programs	23,595	193,128
<b>Net cash (used) in operating activities</b>	<b>(177,131)</b>	<b>(158,484)</b>
<b>Cash flows from investing activities:</b>		
Purchase of improvements and equipment	(126,727)	(345,439)
<b>Net cash (used) in investing activities</b>	<b>(126,727)</b>	<b>(345,439)</b>
<b>NET (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(303,858)</b>	<b>(503,923)</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<b>807,818</b>	<b>1,311,741</b>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>\$ 503,960</b>	<b>\$ 807,818</b>

**PUENTE Learning Center**  
**Schedule of Average Daily Attendance – Classroom Based**  
**For the Year Ended June 30, 2025**

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**Schedule of Average Daily Attendance (ADA)**

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

All ADA for the charter school is generated through classroom-based instruction.

<u>Grade</u>	<u>ADA Second Period Report</u>	<u>ADA Annual Report</u>
TK/K – 3rd grade	203.24	203.97
4th – 5th grade	<u>78.61</u>	<u>78.97</u>
Total	<u>281.85</u>	<u>282.94</u>

**PUENTE Learning Center  
Schedule of Instructional Time  
For the Year Ended June 30, 2025**

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This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied with the provisions of Education Code Sections 47612 and 47612.5.

<u>Grade</u>	<u>Minutes Provided</u>	<u>Minutes Required</u>	<u>Instructional Days</u>	<u>Status</u>
Transitional Kindergarten	60,925	36,000	180	In Compliance
Kindergarten	60,925	36,000	180	In Compliance
1st Grade	60,925	50,400	180	In Compliance
2nd Grade	63,100	50,400	180	In Compliance
3rd Grade	63,100	50,400	180	In Compliance
4th Grade	63,100	54,000	180	In Compliance
5th Grade	63,100	54,000	180	In Compliance

**PUENTE Learning Center**  
**Reconciliation of Annual Financial Report with Audited Financial Statements**  
**Charter School Programs**  
**For the Year Ended June 30, 2025**

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Summarized below are the Charter School Programs net assets reconciliations between the Unaudited Annual Financial Report and the audited financial statements.

June 30, 2025 Annual Financial Report	
Fund balances (net assets), unaudited	\$ 1,929,169
Adjustments and Reclassification:	
Increasing (decreasing) the fund balance (net assets)	
Accounts and Contributions Receivable, net	38,064
Building improvements and equipment, net	113,377
Accounts payable	<u>(247,807)</u>
Net Adjustments and Reclassifications	<u>(96,366)</u>
June 30, 2025 Annual Financial Statement	
Fund balances (net assets), audited	<u>\$ 1,832,803</u>

**OTHER INFORMATION**  
*Charter School Programs*

**PUENTE Learning Center  
Charter School Organization Structure  
For the Year Ended June 30, 2025**

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a) Date and Granting Authority of Charter School: August 2002 (Initial)  
March 2017 (Renewal)  
April 2018 (Revision)  
Los Angeles Unified School District

b) Members of the Governing Board:

<u>Name</u>	<u>Title</u>	<u>Board Term</u>	<u>Term Expiration</u>
Tyler M.P. Sutherland	Chairman	3 years	June 2025
Jocelyn Rosenwald	Vice Chairman	3 years	June 2026
Lara Lightbody	Treasurer	3 years	June 2026
Scott Williams	Secretary	3 years	June 2026
Gilberto Ortega	Member	3 years	June 2027
Raul Guerrero	Member	3 years	June 2027
Dana Ontiveros	Member	3 years	June 2027
Agustin Urgiles	Member	3 years	June 2028
Anda Nicolae	Member	3 years	June 2028

c) Superintendent: Jerome Greening

d) Charter School Name: PUENTE Charter School  
Charter School Number: 473

**SUPPLEMENTARY INFORMATION**  
*Child Care and Development Programs*

PUENTE Learning Center  
Schedule of Expenditures of Federal and State Awards  
For the Year Ended June 30, 2025

Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number / Grantor's Number	Award Amount State	Expenditures	
				Federal	State
<b>Federal (Footnote 1.)</b>					
<b>U.S. Department of Agriculture:</b>					
Passed through California Department of Education (CDE):					
School Breakfast Program - Especially Needy	10.553	13526		\$ 17,173	
National School Lunch Program - Section 4	10.555	13523		18,278	
National School Lunch Program - Section 11	10.555	13524		105,435	
National School Lunch Program - After School Meal Supplements	10.555	13755		25,518	
Subtotal Child Nutrition Cluster				<u>166,404</u>	
Total U.S. Department of Agriculture					166,404
<b>U.S. Department of Education:</b>					
Passed through California Department of Education (CDE):					
Every Student Succeeds Act (ESSA):					
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329		119,103	
Title II, Part A, Supporting Effective Instruction	84.367	14341		9,210	
Title III, English Learner Student Program	84.365	14346		4,984	
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396		10,000	
Subtotal ESSA				<u>143,297</u>	
COVID-19 - Education Stabilization Fund:					
Elementary and Secondary School Emergency Relief (ESSER III) Fund: State Reserve Summer Learning	84.425U	15652		72,000	
Subtotal COVID-19 - Education Stabilization Fund				<u>72,000</u>	
Passed through CDE and Los Angeles Unified School District:					
Individuals with Disabilities Education Act (IDEA):					
Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379		73,456	
Subtotal Special Education (IDEA) Cluster				<u>73,456</u>	
Total U.S. Department of Education					<u>288,753</u>
<b>State</b>					
<b>California Department of Education (CDE):</b>					
Child Development Services:					
California State Preschool Program (CSPP)		CSPP4251	\$ 371,533		\$ 371,533
ARP California State Preschool Program - Rate Supplements		15641			88,876
Early Education California State Preschool Program - One-time funds		25741			12,312
Early Education CSPP - Cost of Care Plus Rates		25738			29,754
					<u>502,475</u>
<b>Total Federal and State Expenditures</b>			<b>\$ 371,533</b>	<b>\$ 455,157</b>	<b>\$ 502,475</b>

**Footnote 1. Basis of Presentation**

The Schedule of Expenditures of Federal and State Awards includes the expenditures of federal and state awards of PUENTE Learning Center (the Center). Expenditures are presented on the accrual basis of accounting. The Center did not incur total federal expenditures in excess of \$750,000 for the year ended June 30, 2025. Some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Of the Federal expenditures presented in the schedule, the Center did not provide Federal awards to subrecipients.

**PUENTE Learning Center**  
**Combining Statement of Activities**  
**For the Year Ended June 30, 2025**

	2025			
	<u>CSPP4251</u>	<u>Total CDE CD Contracts</u>	<u>Non-CD Programs</u>	<u>Total</u>
<b>Operating revenue</b>				
Contributions and grants	\$ 13,887	\$ 13,887	\$ 1,519,393	\$ 1,533,280
In-kind donations	-	-	579,144	579,144
California State Preschool Program contract	371,533	371,533	-	371,533
Early Education CSPP - various allocations	130,942	130,942	-	130,942
ENSA Credits	-	-	-	-
After School Education and Safety	-	-	152,612	152,612
Special events	-	-	-	-
Charter School	-	-	6,348,455	6,348,455
Other revenues	-	-	11,800	11,800
<b>Total operating revenue</b>	<b>516,362</b>	<b>516,362</b>	<b>8,611,404</b>	<b>9,127,766</b>
<b>Operating expenses and losses</b>				
Salaries	564,084	564,084	4,091,321	4,655,405
Payroll taxes	41,737	41,737	310,285	352,022
Employee benefits	54,528	54,528	668,340	722,868
Depreciation	139,824	139,824	448,420	588,244
Professional services	91,256	91,256	2,244,808	2,336,064
Donated materials and services	-	-	579,144	579,144
Insurance	30,923	30,923	123,148	154,071
Utilities	24,616	24,616	149,097	173,713
Other	-	-	17	17
Equipment rental and maintenance	11,372	11,372	132,559	143,931
Office supplies and expense	15,995	15,995	122,825	138,820
Textbooks	992	992	39,768	40,760
Telephone	9,829	9,829	31,266	41,095
Dues and subscriptions	8,025	8,025	186,110	194,135
Travel	-	-	22,789	22,789
Training and workshops	9,634	9,634	274,041	283,675
Property taxes	-	-	2,949	2,949
<b>Total operating expenses</b>	<b>1,002,815</b>	<b>1,002,815</b>	<b>9,426,887</b>	<b>10,429,702</b>
<b>Change in net assets from operations</b>	<b>(486,453)</b>	<b>(486,453)</b>	<b>(815,483)</b>	<b>(1,301,936)</b>
<b>(Other items considered to be nonoperating)</b>				
Investment return, net	-	-	2,865,302	2,865,302
Interest income	-	-	9,089	9,089
<b>Change in net assets</b>	<b>\$ (486,453)</b>	<b>\$ (486,453)</b>	<b>\$ 2,058,908</b>	<b>\$ 1,572,455</b>

**PUENTE Learning Center**  
**Schedule of Expenditures by State Categories**  
**For the Year Ended June 30, 2025**

	2025	
	CSP4251	Total CDE CD Contracts
<b>Expenditures</b>		
Direct payments to providers	\$ -	\$ -
1000 Certificated salaries	335,549	335,549
2000 Classified salaries	269,779	269,779
3000 Employee benefits	54,528	54,528
4000 Books and supplies	28,359	28,359
5000 Services and other operating expenses	160,396	160,396
6100/6200 Other approved capital outlay	-	-
6400 New equipment	-	-
6500 Replacement equipment	-	-
Depreciation on assets not purchased with public funds	139,824	139,824
Start-up expenses (service level exemption)	-	-
Budget impasse credit expenses (service level exemption)	-	-
Indirect costs (a)	493	493
Total expenses claimed for reimbursement	<u>988,928</u>	<u>988,928</u>
Total supplemental expenses	13,887	13,887
<b>Total Expenditures</b>	<u><u>\$ 1,002,815</u></u>	<u><u>\$ 1,002,815</u></u>

Notes:

- (a) A written indirect cost allocation plan for the current fiscal year, approved by the Board of Directors, is on file in the main accounting office of PUENTE Learning Center.
- (b) Any food expenses have been allocated to the appropriate contracts.

*We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.*

**PUENTE Learning Center**  
**Schedule of Claimed Equipment Expenditures**  
**For the Year Ended June 30, 2025**

	<b>2025</b>		
	<b>CDE CD Contracts CSP4251</b>	<b>Non-CDE Programs</b>	<b>Total</b>
Capitalized Equipment Expensed on the AUD With Prior Written Approval			
None	\$ -	\$ -	\$ -
Subtotal	-	-	-
Capitalized Equipment Expensed on the AUD Without Prior Written Approval			
None	-	-	-
Subtotal	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: PUENTE Learning Center's capitalization threshold is \$5,000.

**PUENTE Learning Center**  
**Schedule of Claimed Expenditures for Renovations and Repairs**  
**For the Year Ended June 30, 2025**

	<b>2025</b>		<b>Total</b>
	<b>CDE Contracts CSPP4251</b>	<b>Non-CDE Programs</b>	
<u>Unit Cost Under \$10,000 Per Item</u>			
None	\$ -	\$ -	\$ -
Subtotal	-	-	-
<u>Unit Cost \$10,000 or More Per Item With Prior Approval</u>			
None	-	-	-
Subtotal	-	-	-
<u>Unit Cost \$10,000 or More Per Item Without Prior Approval</u>			
None	-	-	-
Subtotal	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: PUENTE Learning Center's capitalization threshold is \$5,000.

**PUENTE Learning Center**  
**Schedule of Claimed Administrative Costs**  
**For the Year Ended June 30, 2025**

<b>Administrative Costs</b>	<b>2025</b>	
	<b>CSPP4251</b>	<b>Total CDE CD Contracts</b>
Direct payments to providers	\$ -	\$ -
1000 Certificated salaries	-	-
2000 Classified salaries	91,941	91,941
3000 Employee benefits	8,282	8,282
4000 Books and supplies	-	-
5000 Services and other operating expenses	-	-
6100/6200 Other approved capital outlay	-	-
6400 New equipment	-	-
6500 Replacement equipment	-	-
Depreciation on assets not purchased with public funds	-	-
Start-up expenses (service level exemption)	-	-
Budget impasse credit expenses (service level exemption)	-	-
Indirect costs	493	493
<b>Total expenses claimed for reimbursement</b>	<b>100,716</b>	<b>100,716</b>
Total supplemental expenses	-	-
<b>Total Expenditures</b>	<b>\$ 100,716</b>	<b>\$ 100,716</b>

**PUENTE Learning Center**  
**Notes to the Child Care and Development Programs Supplemental Information**  
**For the Year Ended June 30, 2025**

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In accordance with the applicable requirements from the Contract Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2025.
2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. No related party rent expense was claimed to a child development contract for the year ended June 30, 2025.
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2025.

Contractor Name: PUENTE Learning Center

Contract Number: CSPP4251

# California Department of Education Audited Enrollment, Attendance, and Fiscal Report for California State Preschool Program

Fiscal Year Ended: June 30, 2025

Vendor Code: C0473

## Section 1 – Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): 1

Number of counties where the agency provided mental health consultation services to certified children (Form 2): 0

Number of counties where the agency provided services to non-certified children (Form 3): 0

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): 0

Total enrollment and attendance forms to attach: 1

Note: For each of the above categories, submit one form for each service county.

## Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	6,666	(42)	6,624	5,403.3798
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Attendance (including MHCS)	6,579	(50)	6,529	N/A
Total Non-Certified Days of Enrollment	0	0	0	0.0000
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	177	4	181	N/A

**Section 3 – Revenue**

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs		0	0
Exceptional Needs/Severely Disabled Service Level Exemption Credit		0	0
County Maintenance of Effort (EC Section 8260)		0	0
American Rescue Plan Act (ARPA)	29,626	(29,626)	0
Other: Early Ed. one-time funds & Cost of Care Plus	25,137	105,805	130,942
Other:			0
<b>TOTAL RESTRICTED INCOME</b>	<b>54,763</b>	<b>76,179</b>	<b>130,942</b>

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Family Fees for Certified Children			0
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0

**Section 4 - Reimbursable Expenses**

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	335,655	(106)	335,549
2000 Classified Salaries	269,779		269,779
3000 Employee Benefits	56,715	(2,187)	54,528
4000 Books and Supplies	15,922	12,437	28,359
5000 Services and Other Operating Expenses	163,712	(3,316)	160,396
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
6600 Lease Assets (used in governmental funds only)			0
Depreciation or Use Allowance	148,944	(9,120)	139,824
Start-up Expenses (service level exemption)			0
Indirect Costs (included in Total Administrative Cost)	493		493
<b>TOTAL REIMBURSABLE EXPENSES</b>	<b>991,220</b>	<b>(2,292)</b>	<b>988,928</b>

**Section 4 - Reimbursable Expenses (cont.)**

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	100,716		100,716
Total Staff Training Cost (included in Reimbursable Expenses) <i>Total Program Closure Only (Management Bulletin 19-05)</i>			0
Total Exceptional Needs/Severely Disabled Service Level Exception Credit Expense (included in Reimbursable Expenses)			0

**Section 5 - Supplemental Funding**

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: Donations	13,887		13,887
Other:			0
<b>TOTAL SUPPLEMENTAL REVENUE</b>	<b>13,887</b>	<b>0</b>	<b>13,887</b>

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	13,887		13,887
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
<b>TOTAL SUPPLEMENTAL EXPENSES</b>	<b>13,887</b>	<b>0</b>	<b>13,887</b>

**Section 6 - Summary**

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	6,666	(42)	6,624
Days of Operation	177	4	181
Days of Attendance (including MHCS)	6,579	(50)	6,529
Total Certified Adjusted Days of Enrollment	N/A	N/A	5,403.3798
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	54,763	76,179	130,942
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children	0	0	0
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	991,220	(2,292)	988,928
Total Administrative Cost	100,716	0	100,716
Total Staff Training Cost	0	0	0
Total Exceptional Needs/Severely Disabled Service Level Exemption Credit Expenses (included in total Reimbursable Expenses)	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

**Section 7 – Auditor’s Assurances**

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO):  Yes  No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO):  Yes  No

**Section 8 – Comments**

Include any comments in the comment box. If necessary, attach additional sheets to explain adjustments.

Adjustments to Section 3 Revenue, were to correct the restricted revenue balances to reflect additional revenue used for the CSPP program and to report the amounts in the appropriate line on the AUD Form. Reimbursable expenditures significantly exceeded CSPP contract funds and the Early Education CSPP additional funding. There is no funding impact or questioned cost.

# California State Preschool Program – Form 1 Certified Children Days of Enrollment and Attendance

Service County: Los Angeles

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus			0	2.1240	0.0000
Two Years Old and Three Years Old Full-time			0	1.8000	0.0000
Two Years Old and Three Years Old Part-time	2,033	(87)	1,946	1.1401	2,218.6346
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	2,199	55	2,254	0.6334	1,427.6836
Exceptional Needs Full-time-plus (Active IEP/IFSP Only)			0	2.8320	0.0000
Exceptional Needs Full-time (Active IEP/IFSP Only)			0	2.4000	0.0000
Exceptional Needs Part-time(Active IEP/IFSP Only)	248	2	250	1.5202	380.0500
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time	2,186	(12)	2,174	0.6334	1,377.0116

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6334	0.0000
Severely Disabled Full-time-plus (Active IEP/IFSP Only)			0	2.8320	0.0000
Severely Disabled Full-time (Active IEP/IFSP Only)			0	2.4000	0.0000
Severely Disabled Part-time (Active IEP/IFSP Only)			0	1.5202	0.0000
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>	<b>6,666</b>	<b>(42)</b>	<b>6,624</b>	N/A	<b>5,403.3798</b>

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
<b>DAYS OF ATTENDANCE</b>	<b>6,579</b>	<b>(50)</b>	<b>6,529</b>	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.



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

Board of Directors  
PUENTE Learning Center  
Los Angeles, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of PUENTE Learning Center (the Center), a nonprofit organization, which comprise the statement financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated January 6, 2026.

**Report on Internal Control over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in blue ink that reads "Maginnis Knechtel & McIntyre, LLP". The signature is written in a cursive, flowing style.

Pasadena, California  
January 6, 2026



## **INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Board of Directors  
PUENTE Learning Center  
Los Angeles, California

### **Report on State Compliance**

#### ***Opinion on State Program***

We have audited the PUENTE Learning Center's (the Center) compliance with the requirements as described in the Education Audit Appeals Panel's *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on the Center's state programs for the year ended June 30, 2025. The Center's state programs are identified below.

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2025.

#### ***Basis for Opinion on State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements as described in the Education Audit Appeals Panel's *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

#### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Center's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Center's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
<b>Local Education Agencies Other Than Charter Schools</b>	
A. Attendance	Not applicable
B. Teacher Certification and Misassignments	Not applicable
C. (Reserved)	Not applicable
D. Independent Study	Not applicable
E. Continuation Education	Not applicable
F. Instructional Time	Not applicable
G. Instructional Materials	Not applicable
H. Ratio of Administrative Employees to Teachers	Not applicable
I. Classroom Teacher Salaries	Not applicable
J. Early Retirement Incentive	Not applicable
K. Gann Limit Calculation	Not applicable
L. School Accountability Report Card	Not applicable
M. Juvenile Court Schools	Not applicable
N. Middle or Early College High Schools	Not applicable
O. K-3 Grade Span Adjustment	Not applicable
P. (Reserved)	Not applicable
Q. Apprenticeship: Related and Supplemental Instruction	Not applicable
R. Comprehensive School Safety Plan	Not applicable
S. District of Choice	Not applicable
TT. Home to School Transportation Reimbursement	Not applicable
<b>School Districts, Country Offices of Education, and Charter Schools</b>	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	Yes
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	Not applicable
Z. Immunizations	Yes
AZ. Educator Effectiveness	Not applicable
BZ. Expanded Learning Opportunities Grant (ELO-G)	Not applicable
CZ. Career Technical Education Incentive Grant	Not applicable
DZ. Expanded Learning Opportunities Program (ELO-P)	Yes
EZ. Transitional Kindergarten	Yes
FZ. Kindergarten Continuance	Yes
<b>Charter Schools</b>	
AA. Attendance	Yes
BB. Mode of Instruction	Yes
CC. Nonclassroom-Based Instruction/Independent Study	Not applicable
DD. Determination of Funding for Nonclassroom-Based Instruction	Not applicable
EE. Annual Instructional Minutes – Classroom Based	Yes
FF. Charter School Facility Grant Program	Not applicable

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

## Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis.

A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Pasadena, California  
January 6, 2026

**PUENTE LEARNING CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**Component 1 – Summary of Auditor’s Results:**

**Financial Statements**

The audit of Puente Learning Center June 30, 2025 financial statements resulted in an unmodified opinion.

The audit for year ended June 30, 2025 disclosed no instances of reportable conditions in internal control and noncompliance which are material to the financial statements.

**Federal Awards**

Major Program:

Not applicable – not a Uniform Guidance Audit.

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

Not applicable – not a Uniform Guidance Audit.

Low-risk auditee under Section 200 of the Uniform Guidance:

Not applicable – not a Uniform Guidance Audit.

Questioned Costs:

None.

**Component 2 – Findings Related to the Financial Statements Reported in Accordance with Government Auditing Standards:**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statement that are required to be reported in accordance with *Government Auditing Standards*.

There were no matters reported for the year ended June 30, 2025.

**Component 3 – Findings and Questioned Costs Relating to Federal Awards:**

Not applicable – not a Uniform Guidance Audit.

**Component 4 – Findings and Questioned Costs Relating to State Programs:**

There were no matters reported for the year ended June 30, 2025.

**Component 5 – Status of Prior Year Audit Findings:**

There were no findings or questioned costs for prior year ended June 30, 2024.



February 13, 2026

Jerome Greening  
Chief Executive Officer  
Puente Learning Center  
501 South Boyle Avenue  
Los Angeles, CA 90033

Dear Jerome:

We are pleased to confirm our understanding of the services we are to provide for Puente Learning Center for the year ended June 30, 2026.

### **Audit Scope and Objectives**

We will audit the financial statements of Puente Learning Center, which comprise the statement of financial position as of June 30, 2026 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information, required by the *2025-26 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel and the *CDE Audit Guide* issued by the California Department of Education, accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

#### Supplemental Information – Charter School Programs

- Statement of Financial Position – Charter School Programs
- Statement of Activities – Charter School Programs
- Statement of Cash Flows – Charter School Programs
- Charter School Organization Structure
- Schedule of Average Daily Attendance – Classroom Based
- Schedule of Instructional Time
- Reconciliation of Annual Financial Report with Audited Financial Statements – Charter School Programs

#### Supplemental Information – California Child Development Programs

- Schedule of Expenditures of Federal and State Awards
- Combining Statement of Activities
- Schedule of Expenditures by State Categories
- Reconciliation of Child Care and Development Programs and GAAP Expense Reporting, if applicable
- Schedule of Claimed Equipment Expenditures
- Schedule of Claimed Expenditures for Renovations and Repairs
- Schedule of Claimed Administrative Costs
- Audited Attendance and Fiscal Reports
  - ✓ CSPP – California State Preschool Program

## **Audit Scope and Objectives, continued**

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Auditor's Responsibilities for the Audit of the Financial Statements, continued**

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement. We have identified the following significant risks of material misstatement as part of our audit planning. According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. Our audit planning has not concluded and modification may be made.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Puente Learning Center's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

## **Responsibilities of Management for the Financial Statements, continued**

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies.

The Organization is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information

## **Other Services**

We will prepare the Organization's federal and state information returns for the year ended June 30, 2026, based on information provided by you. We will also assist in updating the draft financial statements and related notes of Puente Learning Center in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

### **Other Services, continued**

You agree to assume all management responsibilities for the tax services, financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Maginnis Knechtel & McIntyre LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of California or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maginnis Knechtel & McIntyre LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of California. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Yu Chen Vong is the engagement partner and is responsible for supervising the engagement and signing the reports.

By your signature below, you also consent to the electronic transmission of information over the internet that you understand the firm makes no warranty, expressed or implied, on the security of electronic data transfer. This includes transmissions by encrypted email, secure file sharing services and secure website. The use of electronic mail systems or other communication services that use the Internet involve the transmission of information through computer systems that are not controlled or maintained by us. While the prevention of compromise is our highest priority, the privacy, confidentiality, timeliness and integrity of information transmitted over the internet cannot be assured.

## **Engagement Administration, Fees, and Other, continued**

We estimate our fee for the June 30, 2026 audit and other services will be \$64,000, plus out-of-pocket costs such as travel, confirmations, report production, word processing, postage, etc. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. These fees represent a significant markdown of our regular hourly rates. The fee estimate is based on anticipated cooperation from management and the assumption that unexpected circumstances will not be encountered during the work performed. Significant issues and additional hours required to complete the audit will be discussed and agreed with management prior to billing.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

## **Reporting**

We will issue a written report upon completion of our audit of Puente Learning Center's financial statements. Our report will be addressed to the Board of Directors of Puente Learning Center. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose.

**Reporting, continued**

If during our audit we become aware that Puente Learning Center is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Puente Learning Center and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



RESPONSE:

This letter correctly sets forth the understanding of Puente Learning Center.

Officer signature: \_\_\_\_\_

Title: \_\_\_\_\_