NOTICE OF PUBLIC MEETING

PUENTE Charter School

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

Wednesday, September 16, 2026
12:00 p.m.

Join Zoom Meeting
puente-org.zoom.us
Meeting ID: 899 8971 3985

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. 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
- PUENTE Charter School, 501 S. Boyle Ave., Los Angeles, CA 90033 main doors and parent board
- All teleconference locations: 350 S. Grand Ave, Los Angeles CA 90071; 3601 Altamont Street, Los Angeles, CA 90065; 645 W 9th Street Los - Angeles, CA 90015; 5110 La Calandria Dr Los Angeles, CA 90032; 2689 Merced Street Los Angeles, CA 90065; 601 S. Figueroa Street, Los - Angeles CA 90017; 330 S. Grand Ave 30th Floor Los Angeles, CA 90071

PUENTE
CHARTER SCHOOL

PUENTE Learning Center

PUENTE Charter School Board of Directors Meeting Agenda

Wednesday, September 16, 2026

12 pm

501 S. Boyle Avenue, Los Angeles, CA 90033

Join Zoom Meeting

https://puente-org.zoom.us/j/89989713985

Meeting ID: 899 8971 3985

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 Zoom link. 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 (626) 260 – 0070 or e-mail at 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. (GOV CODE: 54954.2. 54956)

Agenda Item	Proposed Action	Attachments	Role(s)
1. Call to Order and Roll Call to Establish Quorum	Roll Call	Board Roster	Board Chair, Dana Ontiveros
2. Minutes – June 10, 2026	Approval	Minutes	
3. Public Comment 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.			
4. Operations & Programs			
i. Data Dashboard Enrollment & Student Subgroup data for the beginning of the 2026-27 academic year and student performance updates from the 2025-2026 school year.	Informational	Data Dashboard	Principal/Managing Director; Brenda Meza; Advisory Committee Member, Patricia Garcia; Director of Early Education, Dominic Armendariz; CEO; Jerome Greening
ii. 2026-2027 School Priorities for the Local Control Funding Formula & LCAP Goals & Activities The PUENTE LCAP priority goals In alignment with the Eight California State priorities to guide the accountability of the school's operations, including Parent Involvement.	Informational	Data Dashboard	
iii. 2026-2027 Compliance Monitoring Form Ensuring critical organizational and management systems are in place (admin review of these systems).	Informational	Compliance Monitoring Form (Admin Review)	

5. Finance Report			
i. **Charter Unaudited Financial Statements as of June 30, 2026** ii. **Charter FY26 Unaudited Report for LAUSD as of June 30, 2026** iii. **FY26 Audit Update**	Approval Approval	Financial Statements LAUSD Unaudited Report for FY26	Finance Committee Members; VP of Finance/Administration, Angelica Castro; CEO, Jerome Greening
6. Adjournment			Board Chair, Dana Ontiveros

Certification of Posting

I, Isabel Ocampo, hereby certify that this agenda was posted on 9/11/2026 at 3 pm at:

- PUENTE Learning Center website: *www.puente.org*
- PUENTE Learning Center facility, 501 S. Boyle Ave. Los Angeles, CA 90033
- All teleconference locations: 350 S. Grand Ave, Los Angeles CA 90071;3601 Altamont Street, Los Angeles, CA 90065; 645 W 9th Street Los Angeles, CA 90015; 5110 La Calandria Dr Los Angeles, CA 90032; 2689 Merced Street Los Angeles, CA 90065; 601 S. Figueroa Street, Los Angeles CA 90017; 330 S. Grand Ave 30th Floor Los Angeles, CA 90071

Board Meeting Minutes

June 10, 2026

501 S. Boyle Avenue
Los Angeles, CA 90033

The PUENTEs Charter School board meeting was conducted in person at PUENTE Charter School on Wednesday, June 10, 2026, at 12:14pm

Board Members in attendance: Lara Lightbody, Gilbert Ortega, Dana Ontiveros, Anda Nicolae, Patricia Garcia, Lindsey Rostal and Agustin Urgiles.

Board Members not in Attendance: Jocelyn Rosenwald and Scott Williams

PUENTE Staff in Attendance: Jerome Greening, Angelica Castro, Matt Wells, Brenda Meza, Dominic Armendariz, Isabel Ocampo, Gabriela Haro, Hector Espinoza and Kim Denes

Call to Order
Board President, Lara Lightbody called the meeting to order at 12:14pm. A quorum was established.

Roll Call
Board President Lara Lightbody conducted a roll call for Board Members.

Present were Lara Lightbody, Gilbert Ortega, Dana Ontiveros, Anda Nicolae, Patricia Garcia, Lindsey Rostal and Agustin Urgiles.

Absent: Jocelyn Rosenwald and Scott Williams

Approval of Board Meeting Minutes of February 18, 2026
Motion: Dana Ontiveros duly made a motion to approve February 18, 2026, board meeting minutes and seconded by Lindsey Rostal. The board moved to accept the board meeting minutes from February 18, 2026. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

Public Comment
Board President Lara Lightbody invited those present to provide public comment. No public comments were offered.

LAUSD Oversight Visit Debrief
Brenda Meza, Charter Managing Director, provided an update on the school's LAUSD CSD Annual Oversight Visit, which was successfully completed on January 30, 2026. During the visit, colleagues from the LAUSD Charter Schools Division observed classroom instruction and reviewed several key areas, including academics, special education, fiscal practices, governance, and school safety.

The school received its Oversight results on a four-point scale, with 4 representing the highest rating. The school earned a rating of 4 in Governance, Organizational Management, Programs and Operations, and Fiscal Operations, and a rating of 3 in Student Achievement and Educational Performance.

Brenda expressed appreciation for the collaborative efforts of staff and stakeholders, noting that their preparation, engagement, and attention to detail play a significant role in maintaining the quality and effectiveness of the school's governance and operational processes.

Instructional Calendar for FY 26-27
Brenda presented the 2026-2027 Instructional Calendar for Board approval. The proposed calendar includes 180 instructional days, exceeding the state's minimum-day schedule remain consistent with prior years.

The board discussed potential impacts from upcoming infrastructure projects in the surrounding area of PUENTE Charter and contingency plans for operational disruptions.

Motion: Dana Ontiveros duly made a motion to approve the Instructional Calendar for FY 26-27 and second by Gil Ortega. The board moved to approve the PUENTE Charter Instructional Calendar for FY 26-27. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

Special Education Renewal

Brenda reported that PUENTE Charter serves approximately 12% of special education students every academic year. The board reviewed the proposed renewal of the contract with Comprehensive Therapy Associates, which provides specialized services including speech therapy, occupational therapy, and adaptive physical education. Brenda shared that this contract supplements in-house special education staff and are necessary to meet student needs.

Board member, Dana Ontiveros, inquired about contract pricing and a provision regarding late payment fees. Brenda and staff accountant Kim Denes shared that services are based on student needs and that invoices are processed in a timely manner in accordance with payment terms.

Motion: Gil Ortega duly made a motion to approve the Special Education Contract renewal with Comprehensive Therapy Associates, second by Dana Ontiveros. The board moved to approve the PUENTE Charter Special Education Contract. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

School Nutrition Renewal

Brenda presented the proposed extension of the current contract with School Nutrition Plus for the 2026-2027 academic year. The vendor has been supporting PUENTE Charter for four years providing the school's meal program. This would be the final renewal option under the existing contract.

Board Member Dana Ontiveros, inquired about the next steps following the contract expiration, including if PUENTE Charter would renew or renegotiate services.

CEO Jerome Greening, shared that the school is preparing to enter a competitive bidding process in accordance with state requirements, including issuing a request for proposals, reviewing submissions from qualified vendors, and selecting a provider through a formal procurement process.

Motion: Lindsey Rostal duly made a motion to approve the School Nutrition Renewal with School Nutrition Plus, second by Dana Ontiveros. The board moved to approve the PUENTE Charter School Nutrition renewal. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

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After School Provider- Think Together

Brenda reported an ongoing partnership of four years between PUENTE Charter and Think Together. The vendor offers extended school services until 6pm, Monday through Friday. They provide a on-site coordinator and classroom instructors. Additionally, they also provide additional support for additional 30 days of instruction during the summer in compliance with the Expanded Learning Opportunity Program (ELOP) requirements, with each day operating for 9 hours.

2026-27 EPA Funding

Brenda presented the Education Protection Account (EPA) Funding plan. This provides approximately 17% of the school's Local Control Funding Formula (LCFF) revenue. These funds are restricted for use on teacher salaries and benefits. The EPA was established through temporary increases in personal income tax rates for high income taxpayers and the statewide sales tax rate. Revenue generated from these taxes is deposited into the EPA and distributed to school districts and charter schools on a quarterly basis.

Motion: Dana Ontiveros duly made a motion to approve the PUENTE Charter 2026-27 EPA Funding spending plan second by Gil Ortega. The board moved to approve the 2026-27 EPA Funding Spending Plan. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

Proposition 28 Arts and Music in School Funding

Brenda presented PUENTE Proposition 28 Arts and Music In School Funding Annual Report for 2025-26. She highlighted the expanded arts programming and its focus on supporting and promoting students' social-emotional development through creative arts activities throughout the school year.

Motion: Gil Ortega duly made a motion to approve the 2025-26 Proposition 28 Arts and Music In School Funding Annual Report second by Dana Ontiveros. The board moved to approve the 2026-27 EPA Funding Spending Plan. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

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Charter Financials as of March 31, 2026

Vice President of Finance and Administration Angelica Castro presented the PUENTE Charter School financials as of March 31, 2026. Angelica shared that the financials were also reviewed in a separate meeting with the finance committee. The Charter School reported total revenue and expenses of $5,026,581 and $5,022,859 respectively; with a total net surplus of $3,723.

Line items to highlight are as follows:

- Personnel Cost: Personnel cost was $2,990,334 or approximately 59.5% of percentage allocation. Total actuals were below budgeted amount by $96,393. This was due to savings associated with unfilled positions.
- Professional Services: Professional Services were $364,271 or approximately 7.25% of percentage allocation. Total actuals were below budgeted amount by $25,081.
- Special Ed Contract: Special Ed Contract expenses were $202,458 or approximately 4.03% of expense allocation. Expenses are below budgeted amount by $19,136.
- 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 $233,493 or 4.65% expense allocation. It exceeded our annual budgeted amount by approximately $51,044.
- Food Service Contract: Food Service Contract expenses were $224,623 or approximately 4.47% of percentage allocation. Total exceeded our annual budget by approximately $44,300. This is due in part to the increase in student meals with special dietary requirements.

Statement of Financial Position

- Cash & Cash Equivalent: Cash balance was $463,105. A decrease of $40,853 from June 30, 2025. This was due to the following
- Accounts Receivable: Increase of accounts receivable of $355.697.
- Property Plan & Equipment: Net increased of PP&E by $5,429.
- Deferred revenue was $170,871. An increase of$69,214 in advance payments.

Financial Key Indicators

Working Capital

- The Working Capital: PUENTE has $797,806 available for current and future use.
- Asset performance.
- Cash Ratio is $.0.82: This is another indicator of future cash flow. This means that for every $1 of liability, the Charter School has $0.82 of liquid cash.
- Quick Ratio $2.41: 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 $2.41 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 .8 months of cash on hand.
- Capitalization structure assesses long-term solvency and stability:
- Debt-to-equity Ratio: Debt-to-equity Ratio of $0.309. 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 $0.309 of debt financing for every $1 of equity financing.

Statement of Cash Flow

The Charter School's cash decreased by $40,853. This decrease was 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 $99,024 is added to the net deficit to reconcile the cash from operations.
b. Accounts receivable increased by $355,697. Increasing receivables means less inflow of cash through decrease in collections. Therefore, $355,697 is subtracted from the net surplus.

c. Deferred revenue increased by $69,214. Increasing deferred revenue means that we received advance payments resulting in an increase in cash. $69,214 is added to the net surplus.
d. Due to Other Programs increased by $148,313. Increasing liabilities means that we are paying obligations at a later date increasing available cash. The $148,313 is added to the net surplus.
e. PP&E increased by $5,429 due to the purchase of computers. This is a direct cash outflow used to acquire a long-term asset.
f. This results in a total decrease in cash of $40,853. The decrease is subtracted from the beginning cash of $503,960 resulting in ending cash balance of $463,105.

Approval of Proposed Budget for FY27

Angelica presented the proposed budget for Fiscal Year 2027. She shared that currently security expenditures have been higher during the construction period due to increased safety needs around the school. With construction concluding, the adjustment will reduce some security hours while maintaining appropriate oversight and ensuring continued safety for staff and students.

Motion: Gil Ortega made a motion to approve the proposed Budget for fiscal year 2027 second by Dana Ontiveros. The board moved to approve the budget for fiscal year 2027. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

Local Control Funding Formula Guide (LCAP)

Brenda Meza, PUENTE Charter Managing Director, presented the PUENTE Local Indicators Report. Including the formula guide that provides priorities for the use of revenue. These priorities include student achievement; student engagement; parental involvement; implementation of common core; school climate; basic services that include facilities in good repair and access to standard-aligned instructional materials.

2026-27 PUENTE LCAP Public Hearing

Motion: Dana Ontiveros made a motion to approve for the 2026-27 PUENTE LCAP public hearing second by Gil Ortega. The board moved to approve the 2026-27 PUENTE LCAP public hearing. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

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The PUENTE Board welcomed public comments and recommendations regarding proposed PUENTE LCAP actions and expenditures

Approval of the 2026-27 PUENTE LCAP (Approval and Adoption)
Motion: Dana Ontiveros made a motion to approve and adopt the 2026-27 PUENTE Local Control Accountability Plan, second by Gil Ortega. The board moved to approve and adopt the 2026-27 PUENTE LCAP. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

Approval of the 2026-27 PUENTE LCAP Budget (Approval and Adoption)
Motion: Dana Ontiveros made a motion to approve and adopt the 2026-27 LCAP Budget second by Gil Ortega. The board moved to approve and adopt the PUENTE LCAP 2026-27 Budget. Lightbody" yes", Ontiveros "yes", Ortega "yes", Urgiles "yes", Rostal "yes", Nicolae "yes", Garcia "yes".

Adjournment
Board President Lara Lightbody thanked everyone for their participation and adjourned the meeting at 1:06pm.

Submitted Respectfully,
Isabel Ocampo

BOARD REPORT

PUENTE CHARTER SCHOOL

September 16, 2026



SCHOOL UPDATES

01 Demographics

02 LCAP Progress

03 State Priorities

Enrollment

TK	34
K	39
1	44
2	49
3	47
4	47
5	48
	308

Gender

Male	152
Female	156
Nonbinary	0

Ethnicity

Korean	1
Decline to State	3
Hispanic	304

Enrollment & ELLs

2023-2024	2024-2025	2025-2026	2026-2027
297 Students	299 Students	302 Students	308 Students
30% ELL	22% ELL	20% ELL	16% ELL

Special Education

	2025-2026	2026-2027
Caseload	**11.60%**	**13.96%**
TK	1	1
K	3	6
1ST	6	6
2ND	5	8
3RD	8	6
4TH	10	8
5TH	2	8
TOTAL	**35**	**43**

State Local Control Funding Formula Priorities

1. **Teacher Qualifications**
2. **Access to Common Core State Standards**
3. **Promotion of Parent Involvement**
4. **Pupil Achievement**
5. **Student Attendance Rate**
6. **Suspension/Expulsion Rate**
7. **Academic Program Plan**
8. **Pupil Outcomes**

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.(Priorities 4, 5, 6, 7, 8; CS Pillar 1,2,3,4)

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. (Priorities 1, 2, CS Pillar 2,3,4)

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. (Priorities 1,3,6, CS Pillar 1,2,3,4)

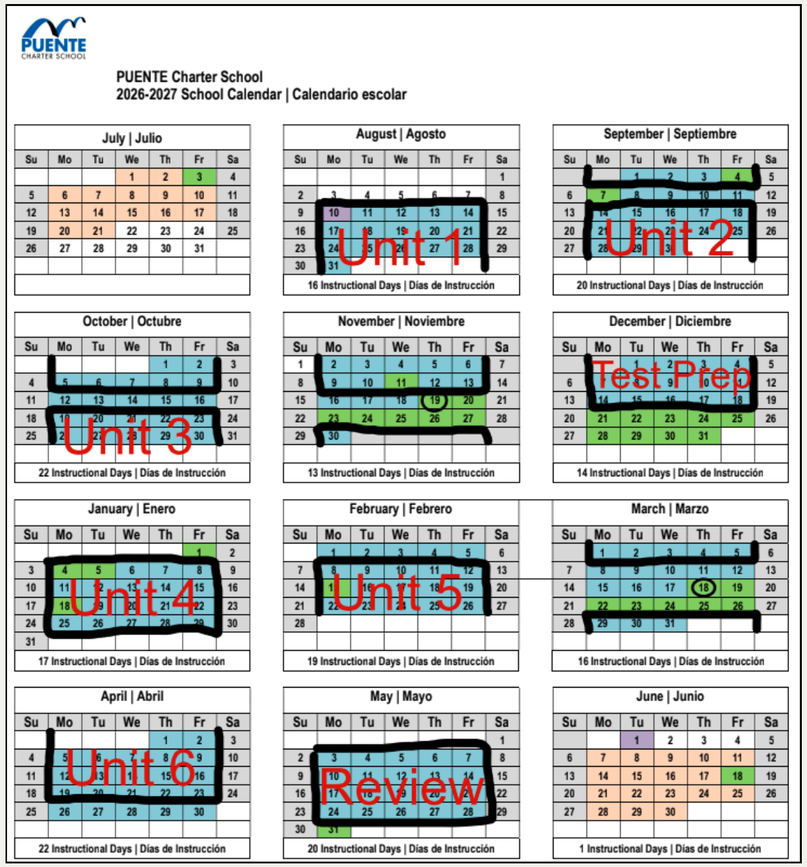
01 Teacher Qualifications

- 46 Staff
- 1 teacher transition to MS



02 Access to CCSS

- Aligned Scope & Sequence
- Test Prep Weeks



03 Promotion of Parent Involvement

- Parent Volunteers
- Parent Ambassador Leader (PALS)



04 Pupil Achievement

05 Student Attendance Rate

06 Suspension/Expulsion

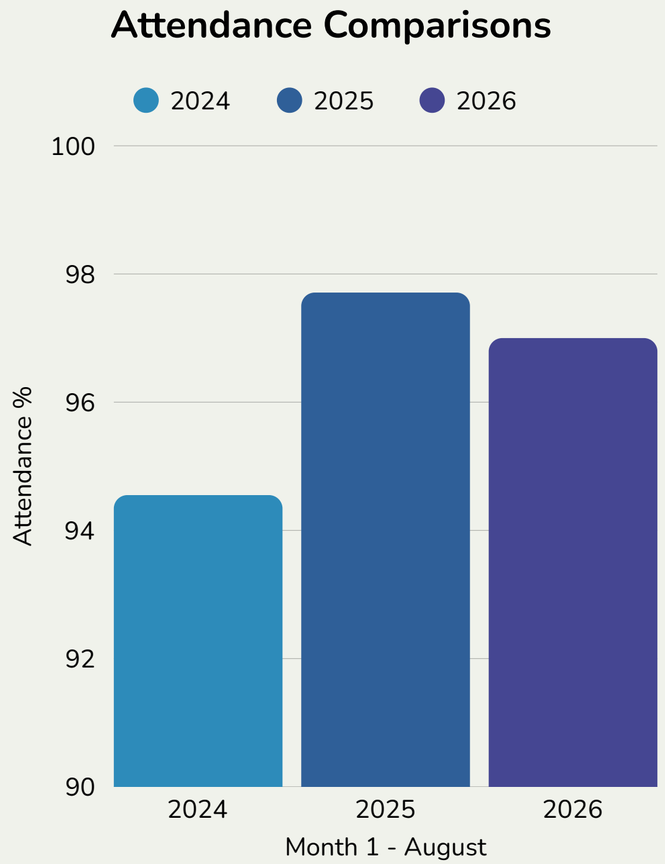
Multi Tiered Systems of Support

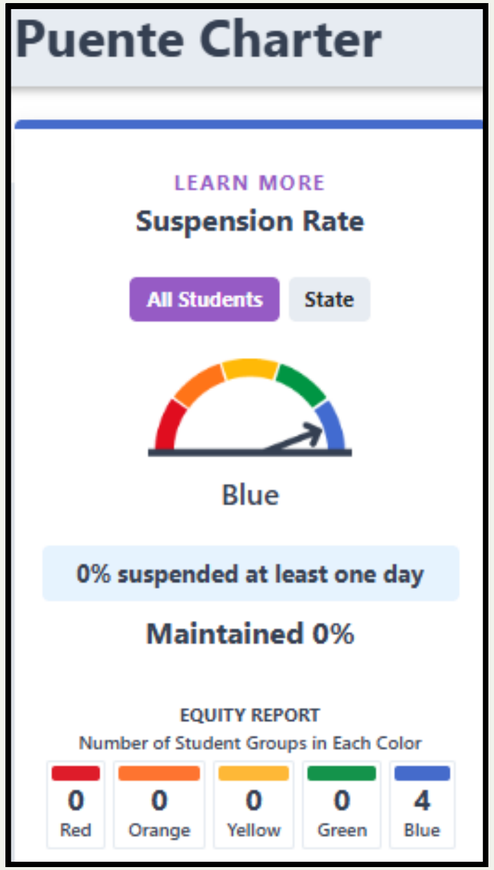
Academic

Social Emotional

Mental Health

*Community School Services





Source: School Dashboard

07 Academic Program Plan

- Social Emotional Learning
- Physical Education
- ELA
- ELD
- Math
- Science
- Social Studies
- Technology
- Arts – Music & Visual Arts
- Student Clubs
- Tutoring
- Reading Difficulties Screener
- Instructional Continuity Plan

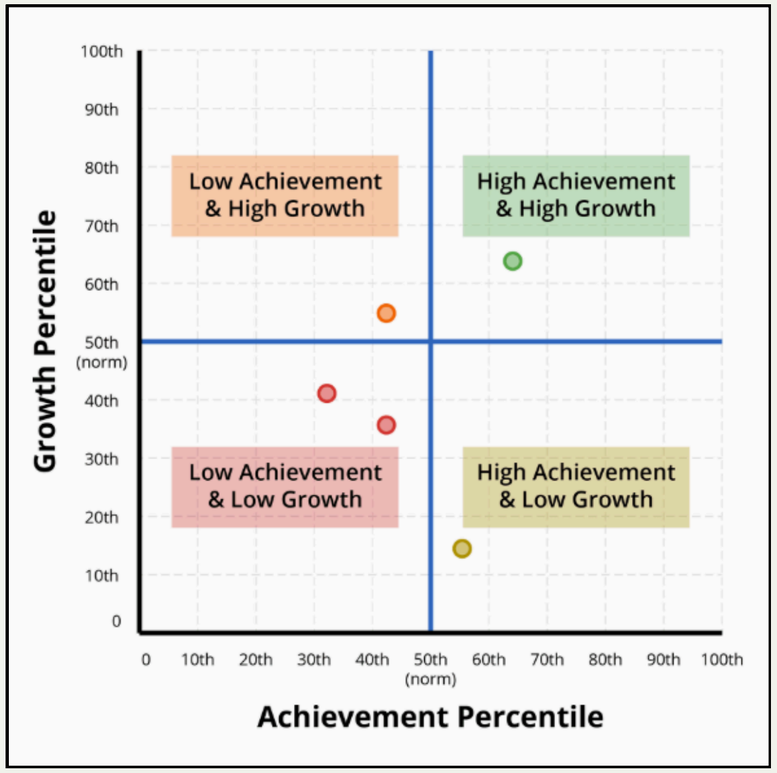
08 Pupil Outcomes

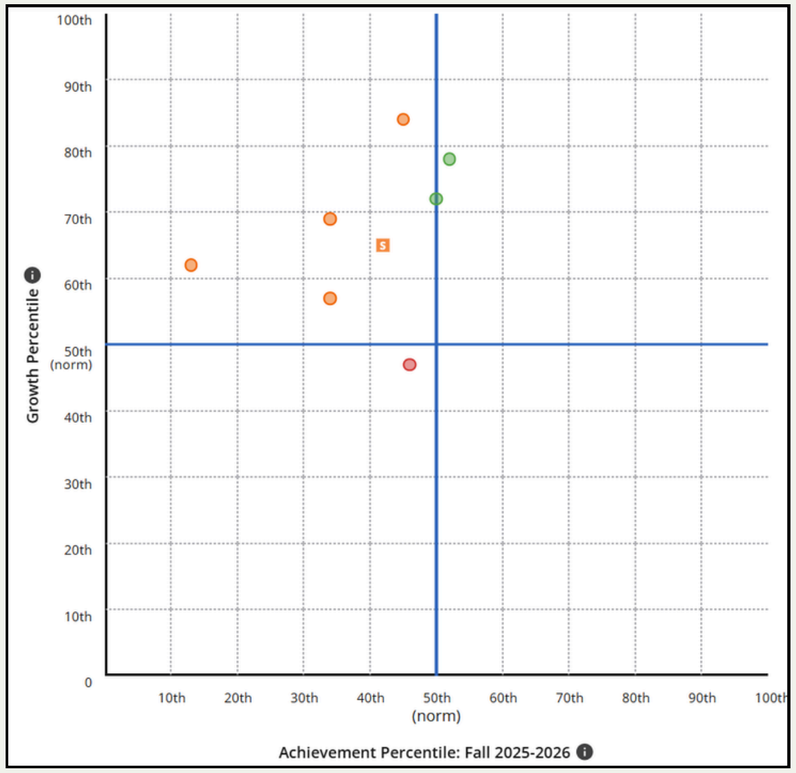
Area	2025-26 (Preliminary)	Change from 24-25
SBAC ELA Proficiency	43%	4%
SBAC Math Proficiency	39%	8%

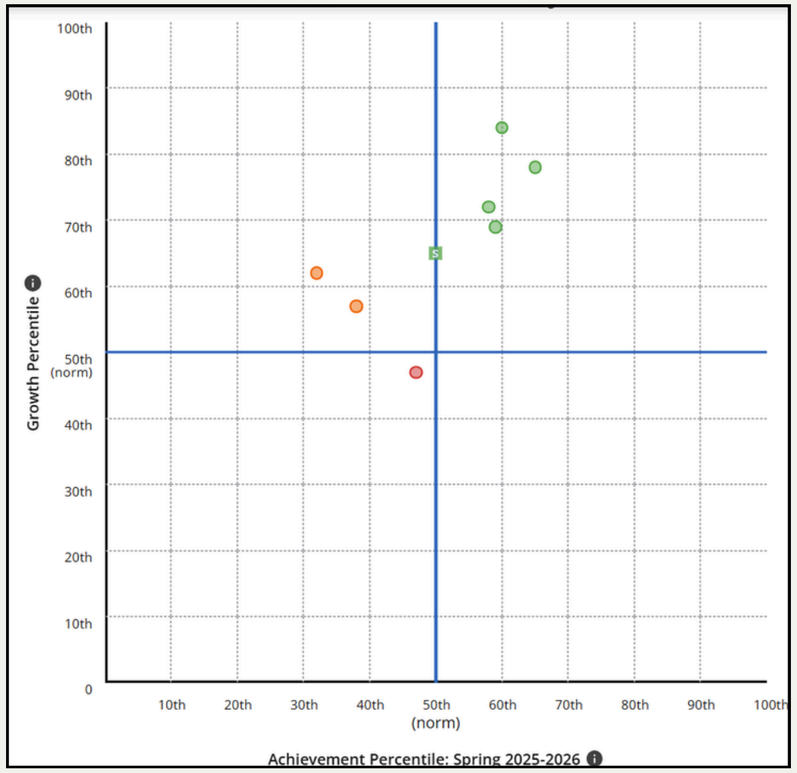
08

Pupil Outcomes (continued)

Source: NWEA MAP



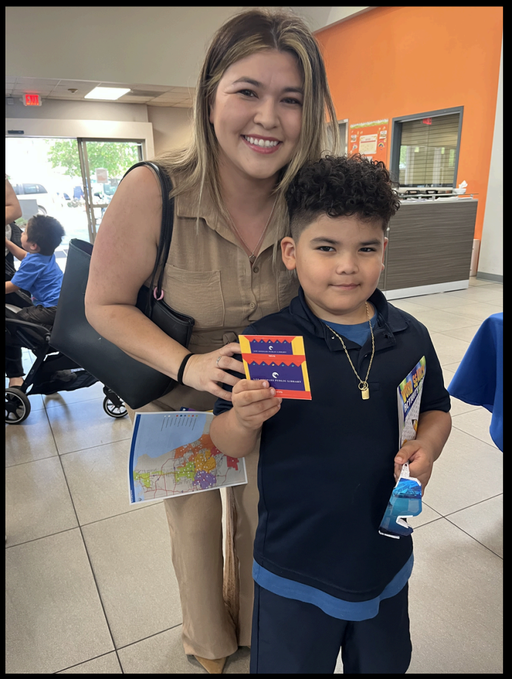









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PUENTE LEARNING CENTER








SPORTTEK
PUENTE

COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2026-2027

School Name: **PUENTE Charter School**

Administrator Name: **Brenda Meza**

Board President Name: **Dana Ontiveros**

Charter Management Organization:

LAUSD Loc. Code: **2621**

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

First submission should be completed by checking each appropriate box (Compliant **OR** In Process) for all items; school administrator needs to sign and date the certification page and submit all pages no later than October 16, 2026 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-39 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 8, 2027 via Dropbox.

Note: All items should be checked. If an item is not applicable, leave the item blank and identify why it is not applicable in the chart below. Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 16, 2026		BOARD CERTIFICATION BY JANUARY 8, 2027
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of **criminal background and TB clearances** for all employees (including substitutes, part-time staff, and temporary	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	☑	☐	☐

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 16, 2026		BOARD CERTIFICATION BY JANUARY 8, 2027
		COMPLIANT	REQUIREMENT IN PROCESS	
employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c)(5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2026-2027" form	☑	☐	☐

Compliance Requirements	Supporting Documentation			
	Completed and signed "Criminal Background Clearance Certification" for each faculty and staff member to certify criminal background clearance prior to employment.	☑	☐	☐
	Certification of timely DOJ and TB clearances by all contracting entities.	☑	☐	☐
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	☑	☐	☐
2. Teachers hold an EL Certification and a valid Commission on **Teacher Credentialing** Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	☑	☐	☐
	Master schedule that shows all assignment(s) of each certificated staff member.	☑	☐	☐
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	☑	☐	☐

Compliance Requirements	Supporting Documentation			
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school's most current **contact information** for each Governing Board member and the **2026-2027 Board meetings calendar**.	Accurate and updated school contact information.	☑	☐	☐
	Accurate and updated list/roster of Governing Board members and contact information.	☑	☐	☐
	Calendar of Governing Board meeting dates and location(s).	☑	☐	☐
4. Charter school complies with the **pre- and post-lottery and enrollment forms** guidelines and related requirements.	Lottery form and enrollment packet.	☑	☐	☐
5. Charter school shall ensure that staff receives annual **training on the charter school's health, safety, and emergency procedures**, and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training requirements (Ed. Code § 44691; Penal Code § 11164, *et seq.*) c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	☑	☐	☐
	Documentation of emergency drills and preparedness training.	☑	☐	☐
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	☑	☐	☐
	Documentation of annual Blood borne Pathogens training.	☑	☐	☐
	Documentation of Pupil Suicide Prevention Policy training.	☑	☐	☐
6. **Co-located Charter Schools only-** The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings. Review of Policy Bulletin-5532.2 Meeting with district site principal for additional information and questions.	N/A ☐	☐	☐
	EL Certification Form	☑	☐	☐

Compliance Requirements	Supporting Documentation			
7. The charter school has either implemented the LAUSD **Master Plan for English Learners and Standard English Learners** or reviewed and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.				
	EL Master Plan has been reviewed (if the school has not adopted the LAUSD EL Master Plan).	☑	☐	☐
8. The charter school's school climate and student discipline systems and procedures align with applicable law and LAUSD's **Discipline Foundation Policy** and **School Climate Bill of Rights**. See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	☑	☐	☐
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	☑	☐	☐
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student **suspensions, expulsions, involuntary removals and reinstatements**, and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	☑	☐	☐
10. Charter School ensures that any and all school **communications, including the Parent Student Handbook**, are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	☑	☐	☐
11. The charter school's occupancy and use of **facilities shall be in compliance** with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act and Section	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection	☑	☐	☐

Compliance Requirements	Supporting Documentation			
504, and all other applicable fire, health, and structural safety and access requirements. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	has been conducted annually; and other required documentation (for any school site not located on District property).			
12. The charter school complies with all public accountability, ethics and integrity laws, including, but not limited to: • Ralph M. Brown Act, Gov. Code §§ 54950, et seq. • Political Reform Act of 1974, Gov. Code §§ 81000, et seq. • California Public Records Act, Gov. Code § 7920.000, et seq. • Conflicts of Interest, Gov. Code § 1090 as set forth in Education Code section 47604.1. • Ethics Training for Officials, Gov. Code § 53235.	Board meeting agendas and minutes for the past 12 months.	☑	☐	☐
	Verification of compliant public posting of Board agendas, including on the school website.	☑	☐	☐
	Evidence of Brown Act training.	☑	☐	☐
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/ organization.	☑	☐	☐
	School policy for responding to Public Records Act requests.	☑	☐	☐
13. The charter school governing board ensures that their **Articles of Incorporation** are current, filed, and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	☑	☐	☐

Compliance Requirements	Supporting Documentation			
14. **By-laws** are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	☑	☐	☐
15. The charter school meets the provisions of eligibility and/or is a participant of state and **federal programs and/or grants**, which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	☑	☐	☐
16. The charter school implements **Uniform Complaint Procedure (UCP)** policies and procedures with appropriate corresponding forms and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., Cal. Code Regs, Title 5, § 4600 et seq., and guidance provided at http://www.cde.ca.gov/re/cp/uc/	The governing board has reviewed the school's: • UCP policies • UCP procedures • UCP forms	☑	☐	☐
17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a **Local School Wellness Policy**. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq. Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	☑	☐	☐
18. The charter school governing board oversees the development of and approves/adopts the **educational partner engagement** process, goals, actions, measurable outcomes, and expenditures in the school's **Local Control Accountability Plan (LCAP)** and annual update in consultation with teachers, staff,	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for	☑	☐	☐

Compliance Requirements	Supporting Documentation			
administrators, parents, and students. See Ed. Code § 47606.5.	Parents, Action Tables, etc.).			
19. The charter school ensures compliance with the LAUSD's **Keeping Parents Informed: Charter Public School Transparency Resolution** of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	☑	☐	☐
20. The charter school ensures that it complies with **all applicable federal and state laws regarding students experiencing homelessness and foster youth,** including but not limited to, the provisions of the federal McKinney-Vento Homeless Assistance Act and the provisions of Education Code sections 48850, et seq., 48915.5, 49069.5, and 51225.1, et seq.,, as amended from time to time.	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	☑	☐	☐
21. **Charter Schools Serving Grade 9:** The charter school complies with all applicable mathematics requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Ed. Code, § 51224.7, including the Board Meeting Agendas and Board Minutes.	N/A ☐	☐	☐
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with all applicable requirements including the District's policy (BUL: 2637.5 *Suicide Prevention, Intervention, and Postvention*)	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	N/A ☐	☐	☐

Compliance Requirements	Supporting Documentation			
and must access training via the District's website through MyPLN.				
23. **Charter Schools Serving High School (grades 9-12)**: The charter school has obtained Western Association of Schools and Colleges (WASC) accreditation and University of California (UC) Doorways Course Approval.	Charter school approvals are listed on the WASC website and UC Doorways website.	N/A ☐	☐	☐
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (charter schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	N/A ☐	☐	☐
25. Charter school must comply with all online posting requirements related to the filing of a **Title IX** complaint pursuant to Ed. Code, § 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Ed. Code, § 221.61.	☑	☐	☐
26. Charter school must comply with all **Title IX** federal statutory and regulatory requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	☑	☐	☐

Compliance Requirements	Supporting Documentation			
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased **assistive technology** devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to assistive technology devices in order to receive a free appropriate public education.	☑	☐	☐
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 and must make available a **nutritionally adequate breakfast and a nutritionally adequate lunch free of charge** and with adequate time to eat, during each school day to any pupil who requests a meal without consideration of the pupil's eligibility for a federally funded free or reduced-price meal.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	☑	☐	☐
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the **California Statewide Assignment Accountability System (CalSAAS)** and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS. Timely responses to the Monitoring Authority's questions/requests in the CalSAAS. Documentation of corrected misassignments.	☑	☐	☐

Compliance Requirements	Supporting Documentation			
30. If Charter School is offering **Independent Studies** (IS), comply with all applicable legal requirements for IS (Ed. Code, §§ 51744-51749.6; 5 C.C.R, §§ 11700-11705), including, Ed. Code, §§ 49501.5, 46300 *et seq*., which include but are not limited to, adopting/updating and implementing written policies relating to IS.	Independent Study Policy	N/A ☐	☐	☐
31. **For charter schools serving grades K-6**, charter school complies with all applicable recess requirements of Ed. Code, § 49056 and related updates in SB 153.	Recess Policy	☑	☐	☐
32. **For charter schools serving High School grades,** the charter school complies with all applicable requirements including Ed. Code, §§ 51225.1 and 51225.2.	Graduation Policy	N/A ☐	☐	☐
33. **For charter schools serving elementary school grades,** complies with AB 2268 regarding English Language exemptions and assessments (Ed. Code, §§ 313 and 60810.).	English Language Learners: Pupil Instruction	☑	☐	☐
34. **For charter schools serving High School grades,** complies with AB 245 regarding mandated training for high school athletic coaches in CPR, AED certifications, cardiac arrest response, concussions, heat illnesses, etc. (Ed. Code, §§ 35179.1 and 35179.4.).	Physical Education Training and Emergency Action Plan	N/A ☐	☐	☐

Compliance Requirements	Supporting Documentation			
35. **For charter schools offering interscholastic athletic program**, complies with AB 1653. (Ed. Code, § 35179.4.).	Emergency Action Plan	N/A ☐	☐	☐
36. **For charter school providing certain transportation services for pupils**, complies with SB 88 regarding tuberculosis risk assessment, safety and qualification rules for transportation contractors. (Ed. Code, §§ 49406 and 39875, *et seq.*)	Certification of Clearances, Credentialing and Mandated Training or Vendor Certification	N/A ☐	☐	☐
37. **For charter schools serving 6th through 8th grade,** complies with AB659 regarding human papillomavirus (HPV) vaccination. (e.g., Ed. Code, § 48980.4.)	Pupil and Parent Notification	N/A ☐	☐	☐
38. Charter School complies with AB 889 regarding risks of unprescribed synthetic drugs like fentanyl and drug sales on social media. (Ed. Code, § 48985.5.)	Charter School Website	☑	☐	☐
39. **For charter schools serving High School grades,** comply with SB153 California Guidance Initiative. (Ed. Code, § 51225.7, *et seq.*)	Pupil and Parent Notification	N/A ☐	☐	☐

Compliance Requirements	Supporting Documentation			
40. For charter schools **serving grades 7-12** comply with notification requirements regarding any dual enrollment or International Baccalaureate courses offered. (Ed. Code, § 48980.6.)	Annual notification to parent or guardians	N/A ☐	☐	☐
41. For students serving pupils in **kindergarten or grades 1 or 2**, the charter school shall assess each pupil for risk of reading difficulties, using the screening instrument or instruments adopted by the governing board. (Ed. Code, § 53008.)	Adopted reading screening	☑	☐	☐
42. For charter schools **serving grades 7-12**, required LGBTQ training of all certificated employees pursuant to Education Code section 218.3.	Documentation of trainings	N/A ☐	☐	☐
43. Adopt and implement immigration enforcement policy consistent with Education Code section 234.7.	Immigration Enforcement Policy	☑	☐	☐
44. The charter school or charter operator offers employee retirement benefits and/or makes employee contributions in a manner consistent with all applicable legal and charter requirement. (Ed. Code, §§ 47605(c)(5)(J) and 47611; Gov. Code, § 100032(e)*; Element 10 of operative charter.) * By December 31, 2025, eligible employers with one or more eligible employees and that do not offer a retirement savings program pursuant to subdivision (h) shall have a payroll deposit retirement savings arrangement to allow employee participation in the program.	Verification that employee retirement benefits are offered and/or employee contributions are made as described under Compliance Requirements.	☑	☐	☐

Compliance Requirements	Supporting Documentation			
45. Regular board members receive training in K-12 public education school finance laws and budget governance per AB 640 (Ed. Code § 35220, *et seq*).	Training materials and sign-ins.	☑	☐	☐
46. By July 1, 2027, adopt CDE's model policy or create/update student discipline policy with stakeholders' input, regarding handling off-campus cyberbullying per AB 772 (Ed Code §§ 234.41.)	Cyberbullying Policy	☑	☐	☐
		☐	☐	☐

Identify the non-applicable items here:

Item Number	Reason not applicable
6	PUENTE does not co-locate
21	PUENTE does not serve grade 9
22	PUENTE does not serve grades 7-12
23 & 24	PUENTE does not serve grades 9-12
30	PUENTE does not offer Independent Studies
32 & 34	PUENTE does not serve grades 9-12
35	PUENTE does not offer an interscholastic athletic program
37	PUENTE does not serve grades 6-8
39, 40 & 42	PUENTE does not serve grades 7-12

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

(By Friday, October 16, 2026)

The undersigned hereby certifies that, on September 9, 2026 **the School Administrator of**
Date(s)

PUENTE Charter School
Name of Charter School

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

Brenda Meza	Brenda Meza	9/9/26
Printed Name of School Administrator	Signature of School Administrator	Date Signed

CERTIFICATION OF BOARD COMPLIANCE REVIEW

(By Friday, January 8, 2027)

The undersigned hereby certifies that, on _____ **, the Governing Board of**
Date(s)

_____
Name of Charter School

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

This certification includes the following relevant documentation:

☐ Board Agenda where item was discussed

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



PUENTE Charter School

Interim Financial Statements

As of and for the period Ended June 30, 2026
with comparative YTD budget for June 30, 2025

PUENTE Charter School
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PUENTE Charter School
Statement of Activities
July 1 through June 30, 2026
with Comparative YTD Budget

ADA	283		298		298
	Actual 6/30/2026		YTD Budget 6/30/2026	Variance	Annual Budget 6/30/2026
Operating revenue					
LCFF - State Aid	$ 2,405,713	37.26%	$ 2,833,980	$ (428,267)	$ 2,833,980
Prop 30 - Education Protection Account	742,281	11.50%	580,173	162,108	580,173
ECIA/ESEA/IASA	10,000	0.15%	10,609	(609)	10,609
Other Fed Income	313,952	4.86%	176,116	137,836	176,116
Special Ed Current Yr	354,045	5.48%	268,173	85,872	268,173
State Lottery - Charter Prop 20	31,467	0.49%	25,542	5,925	25,542
Non-Prop Lottery Education Appointment	65,834	1.02%	59,495	6,339	59,495
Block Grant K-12	5,784	0.09%	-	5,784	-
Other State Revenue	1,267,436	19.63%	1,560,703	(293,267)	1,560,702
District pymt in lieu of Prop Tax	1,256,963	19.47%	1,123,299	133,664	1,123,299
Other Local Funding	3,525	0.05%	-	3,525	-
Total operating revenue	**$ 6,457,001**		**$ 6,638,090**	**$ (181,089)**	$ **6,638,089**
Operating expenses and losses					
Salaries	3,129,170		3,377,978	(248,808)	3,377,977
Employee benefits	435,302		452,978	(17,676)	452,978
Taxes	232,157		269,138	(36,981)	269,138
Workers Compensation	85,622		60,089	25,533	60,089
Total personnel cost	**$ 3,882,251**	61.4%	**$ 4,160,183**	**$ (277,932)**	**$ 4,160,182**
Building Lease	405,660	6.41%	405,662	(2)	405,661
Professional Services	545,719	8.63%	483,030	62,689	483,030
Special Ed Contract	250,737	3.96%	293,742	(43,005)	293,742
Special Ed Fair Share	328,051	5.19%	251,626	76,425	251,626
Food Service Contract	287,057	4.54%	268,418	18,639	268,418
Utilities	37,941	0.60%	75,240	(37,299)	75,240
Insurance	39,457	0.62%	61,207	(21,750)	61,207
Dues & Subscriptions	42,480	0.67%	39,816	2,664	39,816
Accounting	42,791	0.68%	45,855	(3,064)	45,855
Security	61,185	0.97%	116,310	(55,125)	116,310
Depreciation	99,532	1.57%	72,000	27,532	50,000
Equipment/Bldg & Repairs	30,452	0.48%	37,322	(6,870)	37,322
Supplies	16,051	0.25%	17,941	(1,890)	17,941
Students Activities	15,611	0.25%	31,000	(15,389)	31,000
Texbooks	64,426	1.02%	60,550	3,876	60,550
Maintenance supplies	25,062	0.40%	28,500	(3,438)	28,500
Telephone	8,426	0.13%	10,119	(1,693)	10,119
Doubtful Accounts	31,506	0.50%	-	31,506	-
Staff Development	35,551	0.56%	49,848	(14,297)	49,848
Advertising & Publicity	10,462	0.17%	13,523	(3,061)	13,523
Education supplies	12,783	0.20%	22,532	(9,749)	22,532
Payroll Fees	22,675	0.36%	26,240	(3,565)	26,240
Printing and Reproduction	8,208	0.13%	17,400	(9,192)	17,400
Gifts	-	0.00%	4,750	(4,750)	4,750
Postage & delivery	2,763	0.04%	2,520	243	2,520
LACOE - Administravie Fees	3,000	0.05%	3,000	-	3,000
Meals & Entertainment	4,469	0.07%	-	4,469	-
Furniture & Fixtures	398	0.01%	-	398	-
Equipment lease	8,241	0.13%	5,587	2,654	5,587
Furniture & equipment rental	-	0.00%	-	-	22,000
Meetings & Workshops	183	0.00%	7,200	(7,017)	7,200
Property Tax	168	0.00%	149	19	149
Travel	2,860	0.05%	10,000	(7,140)	10,000
Total Operating Expenses	**$ 2,443,905**		**$ 2,461,087**	**$ (17,182)**	$ **2,461,086**
Total Expenses	**$ 6,326,156**		**$ 6,621,269**	**$ (295,114)**	**$ 6,621,268**
Operating revenue in excess of operating expenses	**$ 130,844**		**$ 16,821**	**$ 114,024**	**$ 16,821**
Change in net assets	**$ 130,844**		**$ 16,821**	**$ 114,024**	**$ 16,821**
Non-cash items - Depreciation	99,532		72,000	27,532	50,000
	$ 230,376		**$ 88,821**	**$ 141,556**	**$ 66,821**
Cost per Student	**$ 22,354**		**$ 22,219**		**$ 22,275**

PUENTE Charter School
Statement of Financial Position
As of June 30, 2026

ASSETS	Actual 6/30/2026	Audit 6/30/2025	Change $
Current assets			
Cash (Charter School Savings)	$ 514,337	$ 498,122	$ 16,214
Cash (Capital Campaign)	5,855	5,838	19
Cash and cash equivalent	**520,193**	**503,960**	**16,233**
Accounts receivable, net	646,499	545,994	100,505
Receivables (net)	**646,499**	**545,994**	**100,505**
Total Current Assets	**1,166,692**	**1,049,954**	**116,738**
Land, building and equipment			
Furniture, Fixtures & Equipment	1,478,093	662,427	815,666
Work in Progress	-	811,418	(811,417)
Less: Depreciation	(473,354)	(341,532)	(131,825)
	1,004,740	**1,132,313**	**(127,576)**
TOTAL ASSETS	$ **2,171,431**	$ **2,182,267**	$ **(10,836)**
LIABILITIES AND NET ASSETS			
Current liabilities			
Deferred revenue	174,731	101,657	73,074
Due to other programs	33,051	247,807	(214,756)
Total Current Liabilities	**207,782**	**349,464**	**(141,682)**
Net assets			
Change in Net Assets	$ 130,844	$ -	$ 130,845
With donor restriction	500,136	500,136	-
Without donor restriction	1,332,667	1,332,667	-
Total net assets	**1,963,648**	**1,832,803**	**130,845**
Total liabilities and net assets	$ **2,171,431**	$ **2,182,267**	$ **(10,837)**

Matrix Analysis:	-
Working Capital	**$ 958,910**
Cash Ratio:	**2.50**
Quick Ratio:	**5.61**
Burn Rate	**$ 527,180**
Months of Cash on Hand	**1.0**
Debt-to-equity ratio	**0.106**

PUENTE Charter School
Statement of Cash Flow
For the Month Ended June 30, 2026

	Actual 06/30/2026	Audited 6/30/2025
Cash flows from operating activities:		
Change in total net assets	$ 130,844	$ 33,041
Adjustments to reconcile in net assets to net cash (used in) provided by operating activities:		
Depreciation	131,825	110,924
Changes in operating assets and liabilities:		
Accounts receivable	(100,505)	52,532
Accrual	-	(41,081)
Deferred revenue	73,074	(314,601)
Due to other programs to the Center	(214,756)	(15,818)
Net provided by operating activities	**20,483**	**(175,004)**
Cash flows from investing activities:		
Purchase of property and equipment	(4,248)	(128,854)
Net cash used in investing activities	**(4,248)**	**(128,854)**
NET INCREASED IN CASH	16,233	(303,858)
CASH - BEGINNING	**503,960**	**807,818**
CASH - ENDING	**$ 520,193**	**$ 503,960**

MEMORANDUM

To: Finance Committee Members
From: Angelica Castro
Vice President of Finance, PUENTE Charter School
Date: September 16, 2026
Re: Summary of Financial Results as of June 30, 2026

The purpose of this memo is to summarize the financial results of PUENTE Charter School Unaudited Financial Statements as of June 30, 2026. Please find a copy of the following reports in this Committee Packet:

1. Statement of Activities for period ended June 30, 2026, with comparative YTD Budget.
2. Statement of Financial Position as of June 30, 2026.
3. Statement of Cash Flow as of June 30, 2026.

1. Statement of Activities Analysis:

As of June 30, 2026, the Charter School reported total revenue and expenses of $6,457,001 and $6,326,156 respectively; with a total net surplus of $130,844.

Line items to highlight are as follows:

- *Personnel Cost*: Personnel cost was $3,882,251 or approximately 61.4% of percentage allocation. Total actuals were below budgeted amount by $277,932. This was due to savings associated with unfilled positions.
- *Professional Services:* Professional Services were $545,719 or approximately 8.63% of percentage allocation. Total actuals were over budgeted amount by $62,689. This was due to additional contracted staff to fill open employee positions.
- *Special Ed Contract:* Special Ed Contract expenses were $250,737 or approximately 3.96% of expense allocation. Expenses are below budgeted amount by $43,005. This is due to the hiring of additional Behavioral Interventionists.
- *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 $328,051 or 5.19% expense allocation. It is over our annual budgeted amount by approximately $76,425.
- *Food Service Contract:* Food Service Contract expenses were $287,057 or approximately 4.54% of percentage allocation. Total actuals are over our annual budgeted amount by approximately $18,639. This is due in part to the increase in student meals with special dietary requirements.

2. Statement of Financial Position

As of June 30, 2026, total assets are $2,171,471, total liabilities are $207,782, and change in assets is $130,84. Compare with prior year, the key movements are the following:

- *Working Capital:* PUENTE Charter has sufficient short-term assets to meet its shorth-term obligations, resulting in positive working capital.

Approximately 50% of current assets are held in cash, providing a strong liquidity position and flexibility to meet near-term financial commitments.

- *Accounts Receivable:* Receivables increased primarily as a result of higher Average Daily Attendance (ADA), which drove an increase in related funding and revenue. The increase is therefore reflective of stronger operational performance and growth in the school's revenue base.

Financial Key Indicators

Working Capital

- *The Working Capital*: PUENTE has $958,910 available for current and future use.

Asset performance.

- *Cash Ratio is $.2.50:* This is another indicator of future cash flow. This means that for every $1 of liability, the Charter School has $2.50 of liquid cash.
- *Quick Ratio $5.61:* 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 $5.61 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 1.0 months of cash on hand.

Capitalization structure assesses long-term solvency and stability:

- *Debt-to-equity Ratio:* Debt-to-equity Ratio of $0.106. 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 $0.106 of debt financing for every $1 of equity financing.

3. Statement of Cash Flow

The Charter School's cash increased by $16,235. This increase was 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 $131,825 is added to the net deficit to reconcile the cash from operations.
b. Accounts receivable increased by $100,505. Increasing receivables means less inflow of cash through decrease in collections. Therefore, $100,505 is subtracted from the net surplus.
c. Deferred revenue increased by $73,074. Increasing deferred revenue means that we received advance payments resulting in an increase in cash. $73,074 is added to the net surplus.
d. Due to Other Programs decreased by $214,756. Decreasing liabilities means that we are paying obligations sooner than later date decreasing available cash. The $214,756 is subtracted from the net surplus.
e. PP&E increased by $4,248 due to the purchase of computers. This is a direct cash outflow used to acquire a long-term asset.

f. This results in a total increase in cash of $16,235. The increase is added to the beginning cash of $503,960 resulting in ending cash balance of $520,193.

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,404,957.00	4,779,245.00	8.5%
2) Federal Revenue		8100-8299	340,038.59	427,384.00	25.7%
3) Other State Revenue		8300-8599	1,333,020.92	1,307,017.00	-2.0%
4) Other Local Revenue		8600-8799	278,165.00	290,631.00	4.5%
5) TOTAL, REVENUES			6,356,181.51	6,804,277.00	7.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,526,488.93	1,568,057.00	2.7%
2) Classified Salaries		2000-2999	1,602,680.98	1,943,458.00	21.3%
3) Employee Benefits		3000-3999	753,081.10	885,942.00	17.6%
4) Books and Supplies		4000-4999	403,989.61	460,970.00	14.1%
5) Services and Other Operating Expenses		5000-5999	1,908,878.25	1,755,635.00	-8.0%
6) Depreciation and Amortization		6000-6999	99,531.00	86,400.00	-13.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,294,649.87	6,700,462.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,531.64	103,815.00	68.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			61,531.64	103,815.00	68.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,929,168.00	1,894,333.64	-1.8%
b) Audit Adjustments		9793	(96,366.00)	(96,366.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,832,802.00	1,797,967.64	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,832,802.00	1,797,967.64	-1.9%
2) Ending Net Position, June 30 (E + F1e)			1,894,333.64	1,901,782.64	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,045,191.75	0.00	-100.0%
b) Restricted Net Position		9797	0.00	1.00	New
c) Unrestricted Net Position		9790	849,141.89	1,901,781.64	124.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	520,192.14		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	503,681.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	1,478,093.31		
g) Accumulated Depreciation - Equipment		9445	(432,901.56)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,069,064.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	174,731.26		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			174,731.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			1,894,333.64		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,405,713.00	2,702,623.00	12.3%
Education Protection Account State Aid - Current Year		8012	742,281.00	766,926.00	3.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,256,963.00	1,309,696.00	4.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,404,957.00	4,779,245.00	8.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	183,573.59	210,773.00	14.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	75,880.00	79,280.00	4.5%
Title I, Part A, Basic	3010	8290	60,825.00	114,110.00	87.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,404.00	13,221.00	57.3%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	1,356.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			340,038.59	427,384.00	25.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	89,813.28	113,398.00	26.3%
Mandated Costs Reimbursements		8550	18,059.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	92,219.14	77,413.00	-16.1%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	715,547.00	706,071.00	-1.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	51,720.00	65,558.00	26.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	365,662.50	344,577.00	-5.8%
TOTAL, OTHER STATE REVENUE			1,333,020.92	1,307,017.00	-2.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	278,165.00	290,631.00	4.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			278,165.00	290,631.00	4.5%
TOTAL, REVENUES			6,356,181.51	6,804,277.00	7.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,227,735.91	1,215,003.00	-1.0%
Certificated Pupil Support Salaries		1200	87,550.00	191,854.00	119.1%
Certificated Supervisors' and Administrators' Salaries		1300	70,401.01	112,840.00	60.3%
Other Certificated Salaries		1900	140,802.01	48,360.00	-65.7%
TOTAL, CERTIFICATED SALARIES			1,526,488.93	1,568,057.00	2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,080,000.27	788,872.00	-27.0%
Classified Support Salaries		2200	85,478.03	399,374.00	367.2%
Classified Supervisors' and Administrators' Salaries		2300	272,894.10	408,137.00	49.6%
Clerical, Technical and Office Salaries		2400	164,308.58	347,075.00	111.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,602,680.98	1,943,458.00	21.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	232,157.44	236,026.00	1.7%
Health and Welfare Benefits		3401-3402	346,948.65	480,242.00	38.4%
Unemployment Insurance		3501-3502	5,341.10	43,063.00	706.3%
Workers' Compensation		3601-3602	85,622.02	126,611.00	47.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	83,011.89	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			753,081.10	885,942.00	17.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	64,426.11	60,550.00	-6.0%
Books and Other Reference Materials		4200	6,385.00	0.00	-100.0%
Materials and Supplies		4300	22,448.53	78,779.00	250.9%
Noncapitalized Equipment		4400	37,343.10	29,892.00	-20.0%
Food		4700	273,386.87	291,749.00	6.7%
TOTAL, BOOKS AND SUPPLIES			403,989.61	460,970.00	14.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,860.32	81,278.00	2,741.6%
Dues and Memberships		5300	42,479.64	41,235.00	-2.9%
Insurance		5400-5499	0.00	106,602.00	New
Operations and Housekeeping Services		5500	248,355.98	130,339.00	-47.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	406,597.00	497,440.00	22.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	1,208,585.31	898,741.00	-25.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,908,878.25	1,755,635.00	-8.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	99,531.00	86,400.00	-13.2%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			99,531.00	86,400.00	-13.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			6,294,649.87	6,700,462.00	6.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,404,957.00	4,779,245.00	8.5%
2) Federal Revenue		8100-8299	340,038.59	427,384.00	25.7%
3) Other State Revenue		8300-8599	1,333,020.92	1,307,017.00	-2.0%
4) Other Local Revenue		8600-8799	278,165.00	290,631.00	4.5%
5) TOTAL, REVENUES			6,356,181.51	6,804,277.00	7.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,145,516.44	3,526,759.00	12.1%
2) Instruction - Related Services	2000-2999		1,132,532.71	1,397,037.00	23.4%
3) Pupil Services	3000-3999		390,218.07	559,349.00	43.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		140,802.01	0.00	-100.0%
8) Plant Services	8000-8999		1,485,580.64	1,217,317.00	-18.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,294,649.87	6,700,462.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,531.64	103,815.00	68.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			61,531.64	103,815.00	68.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,929,168.00	1,894,333.64	-1.8%
b) Audit Adjustments		9793	(96,366.00)	(96,366.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,832,802.00	1,797,967.64	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,832,802.00	1,797,967.64	-1.9%
2) Ending Net Position, June 30 (E + F1e)			1,894,333.64	1,901,782.64	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,045,191.75	0.00	-100.0%
b) Restricted Net Position		9797	0.00	1.00	New
c) Unrestricted Net Position		9790	849,141.89	1,901,781.64	124.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	1.00
Total, Restricted Net Position		0.00	1.00