

# **NOTICE OF PUBLIC MEETING**

## **PUENTE Charter School**

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

**Wednesday, February 19, 2025**  
**12:00 p.m.**

**In Person at**  
**PUENTE Learning Center**  
**501 S. Boyle Avenue Los Angeles, CA 90033**

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: 5110 La Calandria Dr, Los Angeles, CA 90032; 800 Corporate Pointe, Culver City, CA 90032; 338 E. 19th Street, Costa - Mesa, CA 92627; 1410 Milan Ave, South Pasadena, CA 91030; 2220 Terrace Heights, Los Angeles, CA 90023; 3601 Altamont St, Los Angeles, CA 90065



# PUENTE Learning Center

## PUENTE Charter School Board of Directors Meeting Agenda

Wednesday, February 19, 2025

12 pm

501 S. Boyle Avenue, Los Angeles, CA 90033

### Teleconference locations:

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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
1. Call to Order and Roll Call to Establish Quorum	Roll Call	Board Roster	Board Chair, Tyler Press
2. Minutes – December 4, 2024	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. **2024-25 LCAP Mid-Year Update and Data Dashboard and School Operations Update**  
 2024-25 LCAP Mid-Year Update and School data and operations information, including LCFF priorities and alignment to LCAP goals and actions.

Review of mid-year student data performance, including NWEA MAP interim assessments.

ii. **LAUSD Oversight Visit Debrief**  
 LAUSD Charter Schools Division conducted the compliance oversight visit on Thursday,

Informational

PowerPoint

Principal Brenda Meza  
Charter School Advisory  
Committee Member, Raul  
Guerrero  
CEO, Jerome Greening

Informational

PowerPoint

<p>February 6. The four operational areas of the Charter were reviewed and discussed with the LAUSD team. Scores from the visit will be forwarded five weeks after the visit.</p> <p><b>iii. Charter Renewal Update</b> Update on the timeline for the Charter renewal including the upcoming LAUSD Board vote on March 11, 2025</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, 2024</b></p> <p><b>ii. Approval of LAUSD 2<sup>nd</sup> Interim Financials 24-25</b> Approval for LAUSD 2<sup>nd</sup> Interim Financials</p> <p><b>iii. Approval of FY25 Audit Engagement Letter</b> Approval for audit firm Maginnis, Knechtel &amp; McIntyre to conduct the FY25 audit</p>	<p>Approval</p> <p>Approval</p> <p>Approval</p>	<p>Financial Report</p> <p>2<sup>nd</sup> Interim Financials</p> <p>FY25 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, Tyler Press</p>	
<p><b>Certification of Posting</b></p> <p>I, Isabel Ocampo, hereby certify that this agenda was posted on 2/14/25 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> </ul>				



**BOARD MEETING MINUTES**

**December 4, 2024**

**12:00 pm**

**Zoom Meeting ID: 882 2903 1548**

The PUENTE Charter School board meeting was conducted via Zoom on Wednesday, December 4, 2024 at 12:00pm.

**Board Members in Attendance:** Tyler Press, Jocelyn Rosenwald, Lara Lightbody, Scott Williams and Gilberto Ortega

**Board Members not in Attendance:** Raul Guerrero

**PUENTE Staff in Attendance:** Jerome Greening, CEO; Brenda Meza, Charter School Principal; Angelica Castro, VP of Finance and Administration; Matt Wells, Michele Wolfe, Dominic Armendariz, Isabel Ocampo

**Call to Order**

Tyler Press called the meeting to order at 12:01pm. A quorum was established.

**Roll Call**

Board Chair Tyler Press conducted a roll call for Board Members. Present were: Tyler Press, Jocelyn Rosenwald, Lara Lightbody, Scott Williams and Gilberto Ortega.

Absent: Raul Guerrero

**Approval of Board Meeting Minutes from September 18, 2024**

Motion: A motion was duly made by Jocelyn Rosenwald and second by Scott Williams to approve the September 18, 2024 board meeting minutes. The board moved to accept the minutes as written. *Press, "yes"; Rosenwald" yes"; Lightbody "yes"; Williams; "yes"; Ortega "yes".*



### **Public Comment**

Tyler invited anyone present who wished to make public comments to do so. There were none.

CEO Jerome Greening introduced visitors from the independent audit firm of Maginnis Knechtel & McIntyre; auditors: Gina Sanchez and James Balbin.

### **PUENTE FY24 Independent Audit Report**

Auditors Gina Sanchez and James Balbin from Maginnis, Knechtel & McIntyre presented the PUENTE Fiscal Year 2024 Independent Audit Report. They stated that PUENTE had a clean audit and there were no material weaknesses, deficiencies, and/or findings.

Auditor James Balbin from Maginnis, Knechtel & McIntyre stated they did not have any difficulties in dealing with management. The audit was an open book, and it was much appreciated.

Auditor Gina Sanchez shared the financial statements including the statement of financial position, functional expenses. She additionally shared the balance sheet for the charter school including the statement of activities and cash flow statement.

Mr. Greening thanked Mr. Balbin and Ms. Sanchez for joining the meeting and sharing the independent audit findings with the board.

Motion: A motion was duly made by Jocelyn Rosenwald and second by Scott Williams to approve the PUENTE FY 24 Independent Audit Report . The board moved to approve the PUENTE FY24 Independent Audit Report. *Press, "yes"; Rosenwald" yes"; Lightbody" yes"; Williams "yes"; Ortega "yes".*

### **Operations & Programs**

#### **Principal, Brenda Meza, presented the Operations & Programs update to the board.**

Ms. Meza spoke on the PUENTE Charter LCAP Goals and Priorities. Ms. Meza shared that December 20, 2024 is the deadline for all staff to be MTSS certified. This certification duration is eighteen months, and throughout the process results of the investment have been demonstrated in student data. The recently released SBAC and ELPAC data from the 2023-24 school year demonstrates student performance gains from the previous year, including Dashboard indicators for ELA, Math and ELPI in the CA Dashboard color of green; suspensions and expulsions in blue; and chronic absenteeism improving from red to orange.



PUENTE Charter continues to focus on reducing chronic absenteeism. Ms. Meza shared at PUENTE Charter a 2% decrease in chronic absenteeism, year to date. PUENTE continues to report zero suspensions and expulsions, emphasizing the multiple tier system of supports for students.

For English Learner reclassification, Ms. Mesa reporting the California state average for 2023-24 was 14.63% versus PUENTE Charter's 32.53%. Ms. Meza additionally shared reflections on successful strategies in meeting educational standards and the need of students.

In addition to state outcomes, a comparison data of local surrounding elementary schools including local charter schools within a one-mile radius was shared. The data presentation demonstrated that PUENTE Charter not only met the state expectations but also set itself apart from other local schools. This was particularly notable in areas where the district's initiatives, including academic support programs and enrichment opportunities, have contributed to its students' success. Ms. Meza shared the need for quality school services in underserved areas by highlighting another charter school's data from 2023-24 indicating a 11.54% meeting or exceeding in ELA and 8.65% of students meeting or exceeding in Math. This low-performance data will result in a school being identified as "Low Performing" from the California Department of Education, which would most likely result in the charter not being renewed by LAUSD.

PUENTE is currently promoting enrollment for the 25-26 school year, highlighting the PUENTE Charter School student performance data.

PUENTE Charter is preparing for midyear staff reviews taking place during the months of December and January.

Ms. Mesa stated that PUENTE Charter is preparing for the Annual Oversight Visit from our colleagues at LAUSD Charter Schools Division. The Charter team is looking forward to hosting the visit and sharing the high-performing outcomes of the school services.

In ensuring that PUENTE Charter collaborates with families for strong stakeholder engagement, PUENTE Charter conducted the student-led conferences. We had a very successful participation rate from the parent community. Ms. Meza also reported that a new ELAC president was elected by the parent community.

Ms. Meza invited the board to attend the PUENTE Charter Winter Showcase on December 17, 2024.



PUENTE Charter will be sending a mandated letter regarding the safe storage of fire arms to parents. This letter was included in the mandate implemented in 2023 and is now required to sent out on an annual basis.

Mr. Greening shared Brenda Meza, Principal of PUENTE Charter School, was recognized by the California Charter Schools Association as a leading state-wide *Latinx Changemaker* as a school leader in the in the charter community, transforming education and shaping vibrant futures.

#### **PUENTE 2024-2025 Charter Compliance Monitoring Form – Board Certification Review**

The 2024-2025 compliance components on the Charter Compliance Monitoring Form for school operations were confirmed by the Board and Principal Brenda Meza. Ms. Meza’s Admin Review was completed in September 2024 and shared at the September board meeting. The Board Certification was discussed at the Charter School Advisory Committee meeting and presented for approval at the board meeting.

*Motion: A motion was duly made by Scott Williams and second by Jocelyn Rosenwald to approve the PUENTE Charter 2024-25 Compliance Monitoring Form and Board Certification. The board moved to approve the PUENTE Charter 2024-25 Compliance Monitoring Form and Board Certification. Press, “yes”; Rosenwald” yes”; Lightbody “yes”; Williams; “yes”; Ortega “yes”.*

#### **PUENTE Charter School Renewal Petition Application Submission Resolution**

Board Chair Tyler Press and CEO Jerome shared the PUENTE Charter Renewal Application Resolution authorizing CEO Jerome Greening, as Lead Petitioner, to submit the renewal petition on behalf of PUENTE Charter School and identifying Brenda Meza as PUENTE Charter School Principal and Angelica Castro as PUENTE VP of Finance and Administration. Mr. Greening will submit the petition to LAUSD Charter Schools Division on December 12, 2024. Mr. Greening shared that with the expansion to 5<sup>th</sup> grade, PUENTE has California-state testing assessment data that indicates the impact of the PUENTE Charter School services as compared to state and local student performance data. PUENTE Charter is currently identified as a High Performing by the California Department of Education, based on student performance data.

*Motion: A motion was duly made by Jocelyn Rosenwald and second by Lara Lightbody to approve the PUENTE Charter School Renewal Application Resolution. The board moved to approve the PUENTE Charter Renewal Petition Application Submission Resolution. Press, “yes”; Jocelyn” yes”; Lightbody “yes”; Williams; “yes”; Ortega “yes”.*



## Finance Report

Vice President of Finance and Administration, Angelica Castro, presented the financial report.

### Statement of Activities Analysis:

As of September 30, 2024, the Charter School reported total revenue of \$1,716,893 and expenses of \$1,606,0101 for a net surplus of \$110,822.

Line items to highlight are as follow:

- Personnel cost: Personnel cost was \$904,659 or approximately 54.9% of expense allocation. Total actuals were below budgeted amount by \$25,283.
- Special Ed Contract: Special Ed Contract expenses were \$88,379 a 5.37% of expense allocation. Expenses were above budgeted amount by approximately \$26,170.  
This was mainly due to timing and the hiring of Behavior Instructors to oversee the expanded health and wellness component require by the CDE for ESSERS funding.
- 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 \$60,983 or 3.70% expense allocation. It exceeded our annual budgeted amount by approximately \$2,949.
  - Dues and Subscription: Dues & Subscription expenses were \$25,056 or approximately 1.52% of expenses allocation. It slightly exceeded budgeted amount by \$8,273. This was mainly due to the addition of new subscription such as Panorama Education, STEM for the Future & Care Solace.

## 2. Statement of Financial Position

- Cash & cash equivalent: Cash balance was \$441,451. A decrease of \$366,369 from June 30, 2024. This was mainly due to the following:
  - Accounts Receivable: Increase of accounts receivable of \$439,418.
  - Property Plan & Equipment: Net increase of PP&E of \$47,051.
  - Deferred revenue: Deferred revenue was \$463.003. A decrease of \$42,131 in advance payments.





## Financial Key Indicators

### Working Capital

- The Working Capital: PUENTE has \$804,849 available for current and future use.

### Asset performance.

- Cash Ratio is \$.71: This is another indicator of future cash flow. This means that for every \$1 of liability, the Charter School has \$.71 of liquid cash.
- Quick Ratio \$2.30: 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 \$2.30 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 assess long-term solvency and stability:

- Debt-to-equity Ratio: Debt-to-equity Ratio of \$0.316. 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 \$0.316 of debt financing for every \$1 of equity financing.

## Statement of Cash Flow

The Charter School's cash decreased by \$366,365. 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 \$22,569 is added to the net deficit to reconcile the cash from operations.
- b. Accounts receivable increased by \$439,419. Increasing receivables means less inflow of cash through decrease in collections. Therefore, the \$439,419 is subtracted from the net surplus.
- c. Deferred revenue decreased by \$42,131. Decreasing deferred revenue means that a portion of this unearned revenue was recognized as earned resulting in a decrease in cash. The \$42,131 is subtracted from net surplus.
- d. Due to Other Programs increased by \$92,433.



Increasing liabilities means that we are paying obligations later rather than sooner increasing available cash. The \$92,433 is added to the net surplus.

- e. Property/Equipment & WIP increased by a total of \$69,621. This was mainly due to payments related to the purchase of laptops and desktop computers for our students and staff; as well as, construction payments (work in process) in the amounts of \$69,621 and \$0, respectively. The increase resulted in a decrease in cash. As such, the change is subtracted from the total change in net assets.
- f. The total decrease in cash of \$366,365 is subtracted from the beginning cash of \$807,818 resulting in ending cash balance of \$441,451.

#### **Approval of PUENTE Charter 2024-25 1<sup>st</sup> Interim Report as of October 31, 2024**

Angelica Castro shared the PUENTE Charter LAUSD 1<sup>st</sup> Interim Report and stated that the Report was discussed at the Finance Committee meeting.

*Motion: A motion was duly made by Lara Lightbody and second by Jocelyn Rosenwald to approve the PUENTE Charter LAUSD 2024-25 1<sup>st</sup> Interim Report. The board moved to accept the PUENTE Charter 1<sup>st</sup> Interim Report as of October 31, 2024. Press, "yes"; Rosenwald "yes"; Lightbody "yes"; Williams; "yes"; Ortega "yes".*

#### **Adjournment of Meeting**

Tyler Press thanked everyone for their participation and adjourned the meeting at 12:44 pm.

Submitted Respectfully, Isabel Ocampo



# PUENTE Charter Board Meeting

February 19, 2025



# 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 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.
  - All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP.



# 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.**



# Considerations

- There is no required template for the mid-year update
- The governing board is not required to adopt the mid-year update, however it must be presented to the governing board as part of a non-consent item.
- The mid-year update will not be included in or attached to, the 2025–26 LCAP; however, the information presented should be used to inform the development of the 2025–26 LCAP
- Reminder: The mid-year update report must include all available mid-year outcome data related to metrics identified in the 2024–25 LCAP, and all available mid-year expenditure and implementation data on all actions identified in the 2024–25 LCAP.



# 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  
Thursday, February 6, 2025  
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
Opening Meeting: Discussion with School Leadership	60-90 minutes
Special Education Review	15-20 minutes
Pre-Classroom Observation Discussion 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
Classroom Observation	60 minutes
Post-Classroom Observation Discussion Note: The CSD team and the school team will separately debrief and align themselves prior to coming together to debrief about the observations.	15-20 minutes
Lunch Break (Working lunch for the CSD team)	30 minutes
Fiscal	Time allocation TBD in collaboration with your CSD Fiscal Oversight Manager
Review of Health and Safety Items Note: Some safety items will be reviewed during the classroom visits	15-20 minutes
Document Review/Clarifying Questions	90-120 minutes
Visit Debrief	30-45 minutes





# Renewal Petition Update

Renewal Petition

**Submission**

December 12,  
2024

**Public Hearing**

January 14,  
2025

**Board Vote**

March 11,  
2025

Go PUENTE!





**LCFF Budget Overview for Parents Mid-year Update: Puente**

<b>Expenditures for High Needs Students in the 2024-25 School Year</b>	<b>2024-25 Adopted Budget</b>	<b>Projected Actual 2024-25</b>
Total LCFF funds	\$4,323,936	\$4,280,700
LCFF supplemental & concentration grants	\$1,145,134	\$1,133,685
All other state funds	\$1,496,258	\$1,481,295
All local funds	\$0	\$0
All federal funds	\$500,953	\$495,943
<b>Total Projected Revenue</b>	<b>\$6,321,147</b>	<b>\$6,257,938</b>
<b>Total Budgeted Expenditures for the 2024-25 School Year</b>	<b>2024-25 Adopted Budget</b>	<b>Projected Actual 2024-25</b>
Total Budgeted General Fund Expenditures	\$6,261,706	\$6,257,938
Total Budgeted Expenditures in the LCAP	\$6,097,034	\$6,088,326
Total Budgeted Expenditures for High Needs Students in the LCAP	\$1,145,134	\$1,133,685
Expenditures not in the LCAP	\$164,672	\$169,612

## 2024-25 LCAP Midyear Update: PUENTE Charter School

### 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.

Strengthening MTSS in alignment with the 4 Pillars of Community Schools, is essential to improve academic and SEL outcomes for all students. The academic and SEL universal screeners will serve to identify areas of strength and growth, and where to focus the school’s resources to support our student’s needs, while measuring program effectiveness, and ensure data-driven decision-making at all levels. Post-pandemic our staff has worked diligently to accelerate student learning, but obstacles including escalating chronic absenteeism rates have further exacerbated learning gaps, and there is a need to identify and address student barriers to daily attendance. There is also a need to provide tiered academic intervention to improve academic outcomes, increase reclassification rates so that all students can thrive.

## 2024-25 LCAP Midyear Update: PUENTE Charter School

### Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 1 Outcome	Current Difference from Baseline																																				
1	CAASPP ELA Assessment: Distance from Standard (DFS) Source: <a href="#">CA School Dashboard</a>	<table border="1"> <thead> <tr> <th colspan="2">2022-23 ELA CAASPP</th> </tr> <tr> <th>Student Group</th> <th>DFS</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>-9.5</td> </tr> <tr> <td>Hispanic</td> <td>-11.5</td> </tr> <tr> <td>EL</td> <td>-34.2</td> </tr> <tr> <td>SED</td> <td>-15.7</td> </tr> </tbody> </table>	2022-23 ELA CAASPP		Student Group	DFS	All Students	-9.5	Hispanic	-11.5	EL	-34.2	SED	-15.7	<table border="1"> <thead> <tr> <th colspan="2">2023-24 ELA CAASPP</th> </tr> <tr> <th>Student Group</th> <th>DFS</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>-0.7</td> </tr> <tr> <td>Hispanic</td> <td>-1.3</td> </tr> <tr> <td>EL</td> <td>-35.2</td> </tr> <tr> <td>SED</td> <td>-6.5</td> </tr> </tbody> </table>	2023-24 ELA CAASPP		Student Group	DFS	All Students	-0.7	Hispanic	-1.3	EL	-35.2	SED	-6.5		<table border="1"> <thead> <tr> <th colspan="2">2023-24 ELA CAASPP</th> </tr> <tr> <th>Student Group</th> <th>DFS</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>-7.5</td> </tr> <tr> <td>Hispanic</td> <td>-9.5</td> </tr> <tr> <td>EL</td> <td>-32.2</td> </tr> <tr> <td>SED</td> <td>-13.7</td> </tr> </tbody> </table>	2023-24 ELA CAASPP		Student Group	DFS	All Students	-7.5	Hispanic	-9.5	EL	-32.2	SED	-13.7	
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2	CAASPP Math Assessment: Distance from Standard (DFS) Source: <a href="#">CA School Dashboard</a>	<table border="1"> <thead> <tr> <th colspan="2">2022-23 Math CAASPP</th> </tr> <tr> <th>Student Group</th> <th>DFS</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>-24.3</td> </tr> <tr> <td>Hispanic</td> <td>-26</td> </tr> <tr> <td>EL</td> <td>-35.7</td> </tr> <tr> <td>SED</td> <td>-31.7</td> </tr> </tbody> </table>	2022-23 Math CAASPP		Student Group	DFS	All Students	-24.3	Hispanic	-26	EL	-35.7	SED	-31.7	<table border="1"> <thead> <tr> <th colspan="2">2023-24 Math CAASPP</th> </tr> <tr> <th>Student Group</th> <th>DFS</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>-13.2</td> </tr> <tr> <td>Hispanic</td> <td>-14.4</td> </tr> <tr> <td>EL</td> <td>-37.2</td> </tr> <tr> <td>SED</td> <td>-15</td> </tr> </tbody> </table>	2023-24 Math CAASPP		Student Group	DFS	All Students	-13.2	Hispanic	-14.4	EL	-37.2	SED	-15		<table border="1"> <thead> <tr> <th colspan="2">2023-24 Math CAASPP</th> </tr> <tr> <th>Student Group</th> <th>DFS</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>-22.3</td> </tr> <tr> <td>Hispanic</td> <td>-24</td> </tr> <tr> <td>EL</td> <td>-33.7</td> </tr> <tr> <td>SED</td> <td>-29.7</td> </tr> </tbody> </table>	2023-24 Math CAASPP		Student Group	DFS	All Students	-22.3	Hispanic	-24	EL	-33.7	SED	-29.7	
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4	% EL who made progress towards English Language Proficiency Source: <a href="#">ELPI – CA School Dashboard</a>	75.6% Source: 2023 Dashboard	2023-24: 70.4% Source: 2024 Dashboard		2023-24: 76% Source: 2024 Dashboard																																					
5	% students English Language Proficiency for Summative ELPAC Source: <a href="#">ELPAC website</a>	2022-23: 26.2%	2023-24: 32.53%		2023-24: 28%																																					

## 2024-25 LCAP Midyear Update: PUENTE Charter School

6	Reclassification Rate Source: <a href="#">Dataquest</a>	2022-23: 21.2%	2023-24: 28.7%		2023-24: 28%																																							
7	Attendance Rate Source: CALPADS	2022-23: 92%	2023-24: 91.78%		2023-24: 92.5%																																							
8	Chronic Absenteeism Rates Source: <a href="#">Dataquest</a>	<table border="1"> <thead> <tr> <th colspan="2">2022-23: Chronic Absenteeism</th> </tr> <tr> <th>Student Group</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>34.1%</td> </tr> <tr> <td>Hispanic</td> <td>33.1%</td> </tr> <tr> <td>EL</td> <td>41.4%</td> </tr> <tr> <td>SED</td> <td>35.9%</td> </tr> </tbody> </table>	2022-23: Chronic Absenteeism		Student Group	Rate	All Students	34.1%	Hispanic	33.1%	EL	41.4%	SED	35.9%	<table border="1"> <thead> <tr> <th colspan="2">2023-24: Chronic Absenteeism</th> </tr> <tr> <th>Student Group</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>32.2%</td> </tr> <tr> <td>Hispanic</td> <td>31.7%</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> </tbody> </table>	2023-24: Chronic Absenteeism		Student Group	Rate	All Students	32.2%	Hispanic	31.7%	EL	33.3%	SED	32.2%	SWD	40.0%		<table border="1"> <thead> <tr> <th colspan="2">2023-24: Chronic Absenteeism</th> </tr> <tr> <th>Student Group</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>24%</td> </tr> <tr> <td>Hispanic</td> <td>23%</td> </tr> <tr> <td>EL</td> <td>31%</td> </tr> <tr> <td>SED</td> <td>26%</td> </tr> </tbody> </table>	2023-24: Chronic Absenteeism		Student Group	Rate	All Students	24%	Hispanic	23%	EL	31%	SED	26%	
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9	Suspension Rate Source: <a href="#">Dataquest</a>	2022-23: 0%	2023-24: 0%		2023-24: 0%																																							
10	Expulsion Rate Source: <a href="#">Dataquest</a>	2022-23: 0%	2023-24: 0%		2023-24: 0%																																							
11	% students participating in enrichment. Source: Master Schedule CALPADS	2023-24: 100%	2023-24: In Progress		2024-25: 100%																																							
12	% students participating in all 5 Components of the Physical Fitness Test (PFT): Grade 5 Source: <a href="#">SARC</a>	2022-23: 100%	20223-24: 100%		2023-24: 100%																																							

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
1	ASSESSMENTS OF LEARNING	<p>To measure student academic performance, monitor student progress and identify learning gaps and accelerate student learning, all students will be administered the following assessments that will be used to inform instruction and identify students for academic support via the MTSS:</p> <ul style="list-style-type: none"> <li>• NWEA MAP Reading &amp; Math: TK-5 (3 times/year)</li> <li>• Fountas &amp; Pinnell Running Records (TK-5): every 6-8 weeks</li> <li>• Sound/Letter &amp; Number recognition: TK/K\</li> <li>• Reading, Writing, Math Unit Assessments (K-5)</li> <li>• Interim Comprehensive Assessments: Gr 3-5 (twice per year)</li> <li>• State-mandated assessments: CAASPP/SBAC, ELPAC, &amp; CAST</li> </ul> <p>Puente will continue to implement its 5-step data analysis protocol for reviewing, analyzing, and discussing student assessment results in alignment with MTSS, and the CA Community Schools Framework. This process will be used to measure student progress, identify gaps in learning for tiered intervention, monitor student and schoolwide growth, and measure program</p>	Fully	<p>To measure student academic performance, monitor student progress, identify learning gaps and accelerate student learning, all students are administered the following assessments that are used to inform instruction and identify students for academic support via the MTSS:</p> <ul style="list-style-type: none"> <li>• NWEA MAP Reading &amp; Math: TK-5 (3 times/year)</li> <li>• Fountas &amp; Pinnell Running Records (TK-5): every 6-8 weeks</li> <li>• Sound/Letter &amp; Number recognition: TK/K</li> <li>• Reading, Writing, Math Unit Assessments (K-5)</li> <li>• Interim Comprehensive Assessment: Gr 3-5 (once per year)</li> <li>• State-mandated assessments: CAASPP/SBAC, ELPAC, &amp; CAST</li> </ul> <p>Puente continues to implement its 5-step data analysis protocol for reviewing, analyzing, and discussing student assessment results in alignment with MTSS, and the CA Community Schools Framework. This process is used to</p>	\$4,185	\$4,185

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		effectiveness. Data review meetings will take place every 6-8 weeks.		measure student progress, identify gaps in learning for tiered intervention, monitor student and schoolwide growth, and measure program effectiveness. Data review meetings are consistently held with each grade level every 6-8 weeks. The school maintains a high assessment completion rate, with over 95% of students participating in the designated assessments.		
2	MTSS: ACADEMIC INTERVENTIONS	<p>Puente will utilize universal academic screeners (NWEA MAP, F&amp;P) to establish student baseline performance, identify learning gaps, MTSS referral, establish annual growth targets for students, and measure program effectiveness.</p> <p>Using the MTSS framework, all classroom teachers provide Tiers 1 and 2 support; and the Intervention teacher will provide Tier 3 academic support for identified students in reading and math. Paraprofessionals will assist classroom teachers and provide Tier 1 support through small-group instruction. An intervention block is embedded throughout the instructional day to support struggling learners including intervention platforms (iXL Math, iXL ELA ELA, Raz Kids, Epic) to further reinforce skills and gaps in learning. Puente provides students with additional academic support through the expanded learning</p>	Fully	<p>Puente has utilized universal academic screeners (NWEA MAP, F&amp;P) to establish student baseline performance, identify learning gaps, MTSS referral, establish annual growth targets for students, and measure program effectiveness.</p> <p>Using the MTSS framework, all classroom teachers provided Tiers 1 and 2 support; and the Intervention teacher provided Tier 3 academic support for identified students in reading and math. Paraprofessionals assisted classroom teachers and provided Tier 1 support through small-group instruction. An intervention block was embedded throughout the</p>	\$2,255,622	\$1,127,811



## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		opportunities program that takes place afterschool, and through summer programming.		<p>instructional day to support struggling learners including intervention platforms (iXL Math, iXL ELA, Raz Kids, Epic) to further reinforce skills and gaps in learning. Puente provided students with additional academic support through the expanded learning opportunities program that took place afterschool, and through summer programming.</p> <p>The afterschool program has expanded to include a 6<sup>th</sup> cohort, serving approximately 120 students through Think Together, which benefited almost half of the student population. Additionally, students in Tier 3 had the option to enroll in after school tutoring.</p>		
3	MTSS: SEL, BEHAVIORAL, & MENTAL HEALTH NEEDS	<p>An area of focus is the chronic absenteeism indicator on the 2023 CA Schools Dashboard. Puente received a RED Performance level for all students (34.1%), English Learners (41.1%), Socioeconomically Disadvantaged (35.9%), and Hispanic (33.1%) student groups.</p> <p>The leadership team conducted a needs assessment and root cause analysis to identify root causes of the escalating chronic absenteeism rates. We identified that chronic absenteeism is a case-by-case situation, and Puente is moving</p>	Partial	The leadership team conducted a needs assessment and root cause analysis to identify root causes of the escalating chronic absenteeism rates. The analysis revealed that chronic absenteeism was a case-by-case situation, leading Puente to implement individualized attendance plans to improve overall daily attendance. The team focused on providing targeted	\$832,046	\$416,023

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<p>towards individualized attendance plans is our next step to improve overall daily attendance. Our goal is to provide targeted assistance and correct misconceptions about attendance protocols and the importance of regular attendance, particularly in grades TK-1.</p> <p>Prior to the start of the 2024-25 school year, leadership will identify at-risk families in need of resources and focus on building stronger relationships with those families. By establishing regular communication channels, we aim to foster engagement and ensure that our interactions are not solely problem focused. Our team genuinely seeks to strengthen the relationship with these families to better understand and support their challenges. We will administer a Family Attendance Survey during orientation prior to the start of the school year, that will help us understand each family's perspective on attendance policies and their views on school attendance so that our team can effectively address this early in the school year.</p> <p>Once the school year starts, we will implement a preventative approach through MTSS. This includes early identification of at-risk students, targeted communication with families, personalized support from the Student Attendance Review Team (SART), and ongoing data analysis to refine our interventions. Teachers will contact families when students are absent, delivering positive messages to show that the student was missed. Additionally, teachers will</p>		<p>assistance and correcting misconceptions about attendance protocols and the importance of regular attendance, particularly in grades TK-1.</p> <p>Prior to the start of the school year, leadership identified at-risk families in need of resources and focused on building stronger relationships with those families. Regular communication channels were established to foster engagement and ensure interactions were not solely problem-focused. The team worked to strengthen relationships with these families to better understand and support their challenges. A Family Attendance Survey was administered during orientation to understand each family's perspective on attendance policies and their views on school attendance, allowing the team to address concerns early in the school year.</p> <p>The school implemented a preventative approach through MTSS, which included early identification of at-risk students, targeted communication with families, personalized support from</p>		

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<p>use attendance charts and provide incentives for regular attendance, further strengthening our relationship with families.</p> <p>Puente is committed to providing and strengthening social-emotional supports through schoolwide implementation of Second Step SEL Curriculum, Calm Classroom, and restorative justice community circles.</p> <p>The Counselor will lead monthly theme-based class lessons, and regular social skills groups for students identified for Tier 3 supports using the MTSS Framework. The Counselor will also lead SEL curriculum implementation with teachers; and host monthly Coffee with the Counselor to meet with families and refer families to Care Solace for mental health services.</p> <p>The Dean of Engagement and Vice Principal lead student discipline, PBIS, and school culture initiative. Behavior Interventionist will collaborate with teachers to develop and implement student behavior plans and model strategies for use in the classroom to address behavior challenges. The Behavior Interventionist will collaborate with the Dean and Vice Principal to develop schoolwide practices to improve student interaction skills, including identifying and changing learned behavior that is negatively impacting students. In addition, the BII will provide professional development on addressing student behavioral challenges, and implementing classroom structures to ensure consistency,</p>		<p>the Student Attendance Review Team (SART), and ongoing data analysis to refine interventions. Teachers contacted families when students were absent, delivering positive messages to show that students were missed. Teachers also used attendance charts and provided incentives for regular attendance to strengthen relationships with families.</p> <p>Puente strengthened social-emotional supports through schoolwide implementation of Second Step SEL Curriculum, Calm Classroom, and restorative justice community circles.</p> <p>The Counselor led monthly theme-based class lessons and regular social skills groups for students identified for Tier 3 supports using the MTSS Framework. The Counselor also led SEL curriculum implementation with teachers and hosted monthly Coffee with the Counselor to meet with families and refer them to Care Solace for mental health services.</p>		

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<p>facilitate parent/staff engagement activities and events to foster a culture of community and respect. They will also monitor daily student attendance, implement and lead SART meetings, meet with families, including home visits, and ensure the school’s attendance policy is adhered to.</p> <p>The Community Schools Coordinator (CSC) serves as the foster youth and homeless liaison. The CSC will connect families with resources, lead parent workshop to support the SEL and mental health needs of our students and families.</p>		<p>The Behavior Interventionist collaborated with teachers to develop and implement student behavior plans and modeled strategies for use in the classroom to address behavior challenges. They worked to develop schoolwide practices to improve student interaction skills, including identifying and changing learned behavior that negatively impacted students. The BII provided professional development on addressing student behavioral challenges and implementing classroom structures to ensure consistency, facilitated parent/staff engagement activities and events to foster a culture of community and respect. They also monitored daily student attendance, implemented and led SART meetings, met with families, including home visits, and ensured adherence to the school's attendance policy.</p> <p>Despite these implementations, the school faced staffing challenges. Attempts to hire a Dean of Engagement and Community Schools Coordinator were unsuccessful, and the majority of</p>		

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
				counselor candidates lacked experience working in elementary settings.		
4	SPECIAL EDUCATION SERVICES	Puente Charter School participates in Option 2 – LAUSD SELPA. Puente Charter School is dedicated to improving the state testing scores of students with disabilities by implementing a multifaceted approach. This involves the recruitment of additional resource teachers and a heightened focus on delivering direct instruction tailored to individual student needs. Through the continued use of highly qualified related service providers, administrators, classified staff and personalized teaching strategies the school aims to empower students with disabilities to achieve greater success in state assessments, ultimately ensuring their proficiency in meeting state content standards.	Fully	Puente Charter School continues to participate in Option 2 – LAUSD SELPA. Puente Charter School’s SWD performance on the ELA and Math CAASPP has improved (as measured by distance from standard, scale scores) by implementing a multifaceted approach. This involved hiring a dedicated resource teacher to work with students both in and out of the classroom, and maintaining a heightened focus on delivering direct instruction tailored to individual student needs. Through the use of highly qualified related service providers, administrators, classified staff and personalized teaching strategies, the school empowered students with disabilities to achieve greater success in state assessments, ultimately ensuring their proficiency in meeting state content standards.	\$470,807	\$235,404

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
5	EL/ELD SUPPORT SERVICES	<p>Puente Charter School will provide the following services to support ELs with language acquisition:</p> <ul style="list-style-type: none"> <li>• A 4-week summer program for newcomers (new to the U.S. within 12 months). ELs will utilize Rosetta Stone language program.</li> <li>• Benchmark Phonics with one-to-one support with a paraprofessional</li> </ul> <p>The Intervention Coach will provide targeted tiered academic support to address language acquisition for ELs, including small group instruction, to improve performance on CAASPP and Summative ELPAC performance and increase reclassification rates. The Intervention Coach will provide training for teachers and paraprofessionals on evidence-based pedagogical strategies to support EL diverse language learning needs.</p> <p>Teachers will provide designated and integrated ELD for ELs. To support with language acquisition, teachers will participate in professional development on effective strategies to support vocabulary and reading comprehension. Teachers will administer Interim ELPAC assessment tool to familiarize ELs with the assessment format; and reduce student testing anxiety.</p>	Fully	<p>PUENTE Charter's commitment to academic excellence was evident in its continued support for English Learners. According to the 2024 California School Dashboard, 70.4% of EL students advanced at least one level on the English Language Proficiency Indicator (ELPI). Although this marked a slight decline from 75.6% in 2023, it remained a strong indicator of growth, particularly given the steady enrollment of newcomer students. These students faced unique challenges in developing foundational English skills, making year-to-year comparisons more complex. Despite this, PUENTE Charter's EL students continued to outperform those in neighboring schools and exceeded state averages in language development. This progress was driven by PUENTE's focused ELD instruction, designated ELD classroom guidance and visits, and the continuous professional development provided to teachers on effective strategies for supporting Newcomers.</p>	\$113,970	\$56,985

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
				<p>PUENTE Charter's consistent academic growth resulted from a collective effort by a dedicated staff team working to maintain a supportive and inclusive learning environment where high expectations were consistently upheld. The school's strong family partnerships, culturally responsive teaching practices, and safe, welcoming climate further engaged students and families in the educational process. This shared commitment to excellence positioned PUENTE Charter as a leader in academic achievement and student growth, setting a high standard within the Boyle Heights community.</p> <p>Work with English Language Learners yielded meaningful advancements and benefited significantly from MTSS training, which emphasized differentiated instruction and equity-focused practices. Support for ELLs began in the summer with professional development sessions for teachers focused on differentiated instruction and effective strategies for designated ELD. Additionally,</p>		

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
				<p>newcomer students attended a four-week summer program offering small-group instruction to strengthen vocabulary and foundational language skills. PUENTE's investment in the Rosetta Stone program further supported language acquisition for these students. Throughout the school year, the vice principal, as the ELPAC primary coordinator, held monthly meetings with teachers to review student data, refine groupings, and prepare student portfolios. Teachers also received observations and feedback on their designated ELD lessons. Peer learning opportunities, such as observing best practices from colleagues, enhanced instructional expertise. Students working toward reclassification participated in targeted preparation, including the new interim ELPAC assessments, practice tests, and test-taking strategies.</p> <p>While we achieved a Green performance level on the 2024 CA Dashboard for English Learner Progress with 70.4% of students making gains, we also</p>		



## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
				acknowledged a 5.2% decline from the previous year. This decrease reflected the addition of several Newcomer students in the data, who were understandably just beginning their language acquisition journey and required time and support to advance. We were encouraged by the consistent progress of our ELL students and maintained our commitment to providing the resources they needed to succeed.		
6	BROAD COURSE OF STUDY	<p>Puente will provide all students with a broad course of study beyond core subjects (ELA, Math, Science, Social Studies, and PE) that include the following:</p> <ul style="list-style-type: none"> <li>• Music: Grades TK-5</li> <li>• Dance: Grades TK-2</li> <li>• Visual Arts: Grades 3-5</li> </ul>	Fully	All students at Puente Charter have access to a broad course of study. This school year all students had access to music, dance and visual arts programming. We also expanded the dance course to all grade levels; and Theatre was added (TK-2).	\$32,500	\$

## 2024-25 LCAP Midyear Update: PUENTE Charter School

### 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.

Continue to provide a robust professional development calendar in support high-performing classroom practices and teacher retention that has resulted in low attrition and high retention of our instructional team.

### Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 1 Outcome	Current Difference from Baseline
13	% teachers – fully credentialed & appropriately assigned. Source: <a href="#">CDE TAMO</a>	2021-22: 81.8%	2022-23: 84.6%		2022-23: 100%	
14	% students with access to standards-aligned materials. Source: Textbook Inventory/classroom observations	2023-24: 100%	2023-24: In Progress		2024-25: 100%	

## 2024-25 LCAP Midyear Update: PUENTE Charter School

15	<p>Implementation of the State Academic content &amp; performance standards for all students &amp; enable ELs access.</p> <p><u>Rating Scale:</u>                      1 - Exploration &amp; Research Phase;                      2 – Beginning Development;                      3 – Initial Implementation;                      4 – Full Implementation;                      5 - Full Implementation &amp; Sustainability</p> <p>Source: <a href="#">Priority 2 Self Reflection Tool</a> - Local Indicator CA School Dashboard)</p>	<p style="text-align: center;"><u>2023-24</u></p> <p>ELA: 5                      ELD: 4                      Math: 5                      Social Science: 4                      Science: 5                      CTE: NA                      Health: 3                      PE: 4                      VAPA: 4                      World Language: NA</p>	2023-24: In Progress	<p style="text-align: center;"><u>2024-25:</u></p> <p>ELA: 5                      ELD: 5                      Math: 5                      Social Science: 4                      Science: 5                      CTE: NA                      Health: 4                      PE: 4                      VAPA: 4                      World Language: NA</p>	
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#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
1	CORE EDUCATIONAL PROGRAM: EDUCATORS	<p>Puente Charter School will employ a principal, and appropriately credentialed teachers, that will teach all core subject areas: ELA, Math, Science &amp; Social Studies, and Physical Education serving grades TK-5, as part of the school's base educational program.</p> <p>Puente Charter School will provide all students with a longer school day and longer school year</p>	Fully	<p>Puente Charter School employs a principal and appropriately credentialed teachers, who teach all core subject areas: ELA, Math, Science &amp; Social Studies, and Physical Education serving grades TK-5, as part of the school's base educational program.</p> <p>Puente Charter School provides all students with a longer school day</p>	\$1,362,346	\$681,173

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<p>that includes 180 instructional days exceeding the CA State requirement of 175.</p> <p>The principal and all teachers will participate in 10 days of intensive summer professional learning: in addition to 5 non-instructional days, and weekly professional development during the academic school year.</p>		<p>and longer school year that includes 178 instructional days, exceeding the CA State requirement of 175, a 2-day reduction due to the LA County Wildfires in January 2025.</p> <p>The principal and all teachers participate in 10 days of intensive summer professional learning, in addition to 5 non-instructional days, and weekly professional development during the academic school year.</p>		
2	PROFESSIONAL LEARNING	<p>To strengthen and build teacher capacity, expertise, and maintain high teacher retention rates, Puente will provide all teachers with robust professional learning opportunities including instructional coaching, classroom observations, lead instructional labs, model lessons, feedback cycles, and encourage peer observations.</p> <p>All teachers and Instructional support staff will participate in 10 days of intensive summer professional learning: in addition to 5 non-instructional days, and weekly professional development during the academic school year.</p> <p>Based on a needs assessment, findings from classroom observations, and feedback from teachers, the following include the professional development areas of focus:</p> <ul style="list-style-type: none"> <li>• Diversity, Equity, Inclusion, Justice (DEIJ)</li> </ul>	Fully	<p>Puente Charter School implements a comprehensive professional development program for all educators, including both General Education and Special Education staff. The program consists of ten days of intensive summer learning, five non-instructional development days throughout the year, and weekly professional learning sessions during the academic year.</p> <p>Teachers have participated in the planned professional development including the MTSS certification.</p>	\$114,000	\$57,000

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<ul style="list-style-type: none"> <li>• Culturally Relevant curriculum</li> <li>• Foundational skills: literacy &amp; math</li> <li>• CA Frameworks: Health Standards</li> <li>• Non-violent crisis intervention: prevention and verbal de-escalation skills, disengagement safety techniques, physical intervention techniques</li> <li>• Behavior Intervention Plans</li> <li>• SWD: IDEA &amp; FAPE</li> <li>• SWD: Accommodations &amp; Modifications</li> <li>• Co-teaching models</li> <li>• Understanding and deciphering IEPs.</li> <li>• Differentiated Instruction: ELA &amp; Math</li> <li>• Cognitively Guided Instruction (CGI) Math</li> <li>• Eureka2 Math Curriculum Implementation</li> <li>• Strategies to improve designated/integrated ELD</li> <li>• Social-emotional learning &amp; Wellness</li> <li>• Positive Behavioral Intervention &amp; Supports (PBIS)</li> <li>• Health &amp; Safety including CPR, &amp; active shooter</li> </ul> <p>As the recipient of the MTSS Grant – all staff will continue to participate in comprehensive MTSS</p>				

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<p>training to further strengthen and systematize our MTSS implementation.</p> <p>To support the teacher pipeline, Puente has partnered with LACOE’s Intern Program for teacher candidates to obtain a preliminary credential; and LACOE’s Induction Program for teachers to clear preliminary credentials.</p>				
3	CORE CURRICULAR NEEDS	Puente Charter School will provide all students with access to standards aligned curriculum and instructional materials for all disciplines. Annual purchases will be made as needed including consumables.	Fully	Puente Charter School ensures all students have access to standards-aligned curriculum and instructional materials through systematic planning and procurement. Puente Charter has successfully acquired and implemented all planned curricular and instructional materials for the academic year.	\$32,000	\$32,000
4	CLOSING THE DIGITAL DIVIDE	Puente Charter School will ensure technology devices are available for all students to access curricular and instructional materials; including IT Tech support, and subscriptions as needed for virtual meetings. Teachers will implement the ISTE Standards for the use of technology in teaching and learning. SMART Boards will be made available schoolwide.	Fully	Puente Charter School ensures all students have access to a device, with ongoing monitoring and support to ensure all technology remains fully operational and ready for student use. We continue to work towards connecting the ISTE standards schoolwide.	\$128,828	\$128,828

## 2024-25 LCAP Midyear Update: PUENTE Charter School

### 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.

In alignment with the CA Community Schools Framework and 4 Pillars of Community Schools continue to foster strong family and community engagement that will result in our high-performing school practices and reinforce our priority on ensuring a healthy home and school relationship.

### Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 1 Outcome	Current Difference from Baseline
16	Facility Inspection Tool (FIT) Report Score Source: <a href="#">SARC</a>	2023-24: Exemplary	2023-24: Exemplary		2024-25: Good	
17	Parent input in decision-making for UP & SWD. (Questions 9-12)	<u>2023-24:</u> 9. 4 10.5	2023-24: In Progress		<u>2024-25:</u> 9. 5 10.5	

## 2024-25 LCAP Midyear Update: PUENTE Charter School

	<p><u>Rating Scale:</u>            1 - Exploration &amp; Research Phase;            2 – Beginning Development;            3 – Initial Implementation;            4 – Full Implementation;            5 - Full Implementation &amp; Sustainability</p> <p>Source: Score - <a href="#">CDE Priority 3 Self-reflection tool</a>.</p>	11.5 12.4			11.5 12.4	
18	<p>Parent participation in programs for UP &amp; SWD.            (Questions 1-4)</p> <p><u>Rating Scale:</u>            1 - Exploration &amp; Research Phase;            2 – Beginning Development;            3 – Initial Implementation;            4 – Full Implementation;            5 - Full Implementation &amp; Sustainability</p> <p>Source: Score - <a href="#">CDE Priority 3 Self-reflection tool</a></p>	<u>2023-24:</u> 1. 5 2. 5 3. 4 4. 5	2023-24: In Progress		<u>2024-25:</u> 1. 5 2. 5 3. 5 4. 5	
19	<p>Other Local Measure - Student Survey: Sense of safety &amp; school connectedness</p> <p>Source: Local</p>	<u>2023-24:</u> 100% Sense of Safety 100% School connectedness	2023-24: In Progress		<u>2024-25:</u> >90% Sense of Safety >90% School connectedness	



## 2024-25 LCAP Midyear Update: PUENTE Charter School

20	Other Local Measure - Parent Survey: Sense of safety & school connectedness.  Source: Local	<u>2023-24:</u> 97% Sense of Safety  96% School connectedness	2023-24: In Progress		<u>2024-25:</u> >90% Sense of Safety  >90% School connectedness	
21	Other Local Measure - Staff Survey: Sense of safety & school connectedness  Source: Local	<u>2023-24:</u> 92% Sense of Safety  92% School connectedness	2023-24: In Progress		<u>2024-25:</u> >90% Sense of Safety  >90% School connectedness	

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
1	PROMOTING A POSITIVE SCHOOL CLIMATE/HEALTH & SAFETY	<p>Promoting a welcoming and positive school climate is essential to providing a conducive learning environment for students. Puente will continue to implement a Bullying Prevention Plan that will be incorporated in the comprehensive school safety plan. The School Safety Plan will be reviewed and revised with input from our educational partners. Security guards and campus aides will provide additional supervision to promote a safe learning environment, as requested from feedback of our educational partners.</p> <p>To promote student engagement and a positive school climate, Puente Charter School will host anti-bullying assemblies, monthly student</p>	Fully	<p>Puente implemented multiple strategies to foster a positive school climate and ensure student safety. A comprehensive behavior plan was consistently enforced to prevent bullying, keeping student safety as the top priority. Monthly recognition ceremonies celebrated student achievements, contributing to increased student engagement and improved attendance rates.</p> <p>The school enriched student experiences through various programs including:</p>	\$135,327	\$67,663

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<p>recognition ceremonies and will administer school climate surveys that will be reviewed and analyzed to assess areas of growth. Students will participate in student-led conferences reflecting on their learning and next steps with parents and the teacher as their audience. Students will also have the opportunity to participate in extended learning experiences through field trips aligned to content standards, providing real-world learning experiences.</p> <p>Puente Charter School has partnered with the UCLA Eye Institute and the USC Dental Clinic to conduct health screenings for our students. Puente participates in the universal meals program schoolwide.</p>		<ul style="list-style-type: none"> <li>• Field trips for all grade levels</li> <li>• Student-led conferences, which received consistently positive parent feedback</li> <li>• Seasonal student clubs including robotics, dance, cheer, music, cooking, Girls on the Run, and arts/crafts</li> <li>• Health screenings scheduled for February</li> </ul> <p>The combination of these programs and activities created an engaging learning environment that encouraged regular student attendance, as evidenced by improved chronic absenteeism rates.</p>		
2	PARENT INPUT IN DECISION- MAKING	<p>Puente Charter School provides parents with opportunities to provide input in decision-making through the following:</p> <ul style="list-style-type: none"> <li>• English Language Advisory Committee (ELAC), DELAC, &amp; EL Parent Advisory Committee (EL-PAC) CA EC 52062(a)(2)</li> <li>• Parent Advisory Committee (PAC) per CA EC 52062(a)(1)</li> <li>• Parent Advisory Council</li> <li>• CCSPP Steering Committee</li> </ul>	Fully	<p>Parent committee attendance remained steady throughout the year. While overall participation rates were moderate, the school maintained a consistent core group of engaged parents who regularly attended committee meetings.</p>	\$8,500	\$4,250

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		Interpreters are available at all committee meetings and upon request.				
3	PARENT ENGAGEMENT & PARTICIPATION	<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, the attendance policy, and identify family/student needs.</p> <p>Puente Charter School will continue to provide numerous opportunities for parents (including those of Unduplicated Pupils and Students with Disabilities) to participate in their child’s education and engage in schoolwide activities and events through the following venues:</p> <ul style="list-style-type: none"> <li>• Monthly Coffee with the Principal</li> <li>• Integrated Services Workshops: College/career readiness, counseling services, Health &amp; Wellness, Nutrition, Immigration Rights, Tenant Rights, social media</li> <li>• Schoolwide events: Monthly Family Nights, Back to School Night, Open House, Meet &amp; Greet, Monthly recognition ceremonies, Winter &amp; Spring Student Showcases</li> <li>• Student Led Conferences</li> </ul> <p>The Operations Coordinator is tasked with conducting outreach efforts with families, provide interpreter services, distribute the</p>	Fully	Puente has facilitated broad parent engagement through multiple channels throughout the year. We’ve held introductory parent meetings and maintained consistent monthly coffee sessions with the principal. Parent access was enhanced by offering both virtual and in-person meeting options. Parent workshops were conducted 2-3 times monthly, and all school-wide events and conferences took place as scheduled. Communication with families was maintained through ParentSquare, which provided information in parents' preferred languages.	\$191,903	\$95,952

## 2024-25 LCAP Midyear Update: PUENTE Charter School

#	Action Title	2024-25 Action Description	Implemented: Fully, Partial or Not	What has been the overall Implementation of the Action? Were there any substantive differences?	Total Funds Budgeted	Midyear Expenditures
		<p>monthly newsletter, monitor ParentSquare, including the calendar of events. Parents will have access to Infinite Campus Parent Portal where they can view their child’s academic progress, attendance and communicate with staff. All correspondence sent to families/guardians 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 are available for all parent events and upon request, including ASL.</p>				
4	<p>MAINTAINING A SAFE &amp; CLEAN FACILITY</p>	<p>Puente strives to provide its community with a safe and clean school facility site including security measures and daily maintenance. Annually, Puente completes the Facility Inspection Tool (FIT) report, which is reported on the SARC, LCAP, and Local Indicators Report (CA School Dashboard).</p>	Fully	<p>Puente Charter School maintains a commitment to providing safe and clean facilities for all students and staff. The annual Facility Inspection Tool (FIT) evaluation has been completed and is being incorporated into the School Accountability Report Card (SARC). This assessment, which is also included in the Local Control Accountability Plan (LCAP) and Local Indicators Report, ensures systematic monitoring of facility conditions. Any findings from the FIT report are addressed promptly to maintain optimal learning environments.</p>	\$415,000	\$207,500



**PUENTE Charter School**  
**Interim Financial Statements**  
*As of and for the period Ended December 31, 2024*  
*with comparative financial information for June 30, 2024*

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**PUENTE Charter School**  
**Statement of Activities**  
**July 1 through December 31, 2024**  
*with Comparative YTD Budget*

ADA	291 Actual 12/31/2024		291 YTD Budget 12/31/2024	Variance	291 Annual Budget 6/30/2025
<b>Operating revenue</b>					
LCFF - State Aid	\$ 1,266,139	38.03%	\$ 1,167,810	\$ 98,329	\$ 2,335,620
Prop 30 - Education Protection Account	297,132	8.92%	445,699	(148,567)	891,403
Other Fed Income	127,103	3.82%	77,224	49,879	154,432
Special Ed Current Yr	181,017	5.44%	173,259	7,758	346,521
State Lottery - Charter Prop 20	9,897	0.30%	6,936	2,961	13,872
Non-Prop Lottery Education Appointment	20,697	0.62%	24,961	(4,264)	49,921
Other State Revenue	859,090	25.80%	834,984	24,106	1,432,464
District pymt in lieu of Prop Tax	552,564	16.59%	548,459	4,105	1,096,913
Property Tax pymt Prior Yr	10,612	0.32%	-	10,612	-
<b>Total operating revenue</b>	<b>\$ 3,329,701</b>		<b>\$ 3,279,332</b>	<b>\$ 50,369</b>	<b>\$ 6,321,146</b>
<b>Operating expenses and losses</b>					
Salaries	1,577,988		1,708,986	(130,998)	3,434,867
Employee benefits	212,502		210,499	2,003	421,281
Taxes	117,783		136,176	(18,393)	273,875
Workers Compensation	30,742		30,938	(196)	61,875
<b>Total personnel cost</b>	<b>\$ 1,939,015</b>	58.5%	<b>\$ 2,086,599</b>	<b>\$ (147,584)</b>	<b>\$ 4,191,898</b>
Building Lease	157,998	4.77%	158,000	(2)	316,000
Professional Services	339,890	10.26%	281,932	57,958	407,116
Special Ed Contract	160,527	4.85%	111,834	48,693	248,834
Special Ed Fair Share	139,127	4.20%	104,498	34,629	232,137
Food Service Contract	105,188	3.18%	99,000	6,188	220,000
Utilities	42,969	1.30%	27,000	15,969	54,000
Insurance	54,670	1.65%	33,579	21,091	60,670
Dues & Subscriptions	53,971	1.63%	21,184	32,787	43,588
Accounting	23,792	0.72%	22,940	852	42,140
Security	47,696	1.44%	31,455	16,241	64,003
Depreciation	45,543	1.37%	25,000	20,543	50,000
Equipment/Bldg & Repairs	17,879	0.54%	22,569	(4,690)	21,242
Supplies	9,942	0.30%	11,185	(1,242)	21,991
Students Activities	14,758	0.45%	9,500	5,258	28,000
Textbooks	39,482	1.19%	37,700	1,782	57,850
Maintenance supplies	16,157	0.49%	11,775	4,382	36,930
Telephone	11,977	0.36%	4,756	7,221	9,010
Staff Development	26,824	0.81%	14,046	12,778	36,019
Advertising & Publicity	15,376	0.46%	6,256	9,120	12,735
Education supplies	9,201	0.28%	10,196	(995)	18,822
Payroll Fees	15,141	0.46%	10,932	4,208	23,360
Printing and Reproduction	3,570	0.11%	6,975	(3,405)	13,650
Gifts	3,941	0.12%	-	3,941	4,750
Postage & delivery	1,959	0.06%	1,343	615	2,415
LACOE - Administrative Fees	1,500	0.05%	1,500	-	3,000
Meals & Entertainment	4,810	0.15%	-	4,810	-
Furniture & Fixtures	382	0.01%	-	382	-
Computer supplies	750	0.02%	-	750	-
Furniture & equipment	662	0.02%	-	662	-
Equipment lease	4,956	0.15%	2,194	2,763	4,387
Furniture & equipment rental	-	0.00%	22,000	(22,000)	22,000
Meetings & Workshops	379	0.01%	2,800	(2,421)	6,200
Property Tax	185	0.01%	729	(544)	1,458
Travel	2,772	0.08%	150	2,622	7,500
<b>Total Operating Expenses</b>	<b>\$ 1,373,974</b>		<b>\$ 1,093,027</b>	<b>\$ 280,946</b>	<b>\$ 2,069,808</b>
<b>Total Expenses</b>	<b>\$ 3,312,988</b>		<b>\$ 3,179,626</b>	<b>\$ 133,363</b>	<b>\$ 6,261,706</b>
<b>Operating revenue in excess of operating expenses</b>					
	<b>\$ 16,712</b>		<b>\$ 99,706</b>	<b>\$ (82,994)</b>	<b>\$ 59,440</b>
<b>(Other items considered to be nonoperating)</b>					
Interest income	-		-	-	-
<b>Change in net assets</b>	<b>\$ 16,712</b>		<b>\$ 99,706</b>	<b>\$ (82,994)</b>	<b>\$ 59,440</b>
Non-cash items - Depreciation	45,543		25,000	20,543	50,000
	<b>\$ 62,256</b>		<b>\$ 124,707</b>	<b>\$ (62,451)</b>	<b>\$ 109,441</b>
<b>Cost per Student</b>	<b>\$ 11,385</b>		<b>\$ 10,927</b>		<b>\$ 21,518</b>

**PUENTE Charter School**  
**Statement of Financial Position**  
**As of December 31, 2024**

<b>ASSETS</b>	<b>Actual 12/31/2024</b>	<b>Actual 6/30/2024</b>	<b>Change \$</b>
<b>Current assets</b>			
Cash (Charter School Savings)	\$ 411,687	\$ 801,998	\$ (390,312)
Cash (Capital Campaign)	5,829	5,820	8
<b>Cash and cash equivalent</b>	<b>417,516</b>	<b>807,818</b>	<b>(390,304)</b>
Accounts receivable, net	848,857	614,217	234,640
Due from other programs	-	0	-
<b>Receivables (net)</b>	<b>848,857</b>	<b>614,217</b>	<b>234,640</b>
<b>Total Current Assets</b>	<b>1,266,373</b>	<b>1,422,035</b>	<b>(155,664)</b>
Land, building and equipment			
Furniture, Fixtures & Equipment	644,483	533,572	110,913
Work in Progress	811,418	811,418	-
Less: Depreciation	(276,151)	(230,608)	(45,543)
	<b>1,179,750</b>	<b>1,114,382</b>	<b>65,369</b>
<b>TOTAL ASSETS</b>	<b>\$ 2,446,123</b>	<b>\$ 2,536,417</b>	<b>\$ (90,295)</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Deferred revenue	179,366	416,259	(236,893)
Accrual	-	41,081	(41,081)
Due to other programs	354,098	183,131	170,967
<b>Total Current Liabilities</b>	<b>533,464</b>	<b>640,471</b>	<b>(107,007)</b>
<b>Net assets</b>			
Change in Net Assets	\$ 16,712	\$	\$ 16,712
With donor restriction	500,136	500,136	-
Without donor restriction	1,395,810	1,395,810	-
<b>Total net assets</b>	<b>1,912,659</b>	<b>1,895,946</b>	<b>16,712</b>
<b>Total liabilities and net assets</b>	<b>\$ 2,446,123</b>	<b>\$ 2,536,417</b>	<b>\$ (90,295)</b>
<b>Matrix Analysis:</b>			
Working Capital	\$ 732,909		
Cash Ratio:	0.78		
Quick Ratio:	2.37		
Burn Rate	\$ 552,165		
Months of Cash on Hand	0.8		
Debt-to-equity ratio	0.279		



**PUENTE Charter School**  
**Statement of Cash Flow**  
For the Month Ended December 31, 2024

	<b>Actual</b> <b>12/31/2024</b>	<b>Audited</b> <b>6/30/2024</b>
<b>Cash flows from operating activities:</b>		
Change in total net assets	\$ 16,712	\$ 28,788
Adjustments to reconcile in net assets to net cash (used in) provided by operating activities:		
Depreciation	45,543	77,107
Changes in operating assets and liabilities:		
Accounts receivable	(234,640)	(90,791)
Contributions receivable	-	-
Accrual	(41,081)	41,081
Deferred revenue	(236,893)	(252,314)
Due to other programs to the Center	170,967	34,420
<b>Net cash used by operating activities</b>	<b>(279,391)</b>	<b>(161,709)</b>
<b>Cash flows from investing activities:</b>		
WIP Contingency purchases	-	(273,246)
Purchase of property and equipment	(110,913)	(68,973)
<b>Net cash used in investing activities</b>	<b>(110,913)</b>	<b>(342,219)</b>
<b>NET DECREASED IN CASH</b>	(390,304)	(503,925)
<b>CASH - BEGINNING</b>	<b>807,818</b>	<b>1,311,741</b>
<b>CASH - ENDING</b>	<b>\$ 417,516</b>	<b>\$ 807,818</b>

**PUENTE Charter School**  
**Capital Expenditures**  
**Work in Progress & Completion Percentage**

<b>Vendor</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Total</b>	<b>% of Completion</b>
Berliner Architects	109,403	27,002	-	1,874	27,868	166,148	100%
Brandow & Johnston	5,310	-	-	-	-	5,310	100%
BTC	756	-	-	-	-	756	100%
City of Los Angeles	25,437	34,530	-	-	-	59,967	100%
Craig Lawson & Co, LLC	32,508	33,842	-	-	-	66,350	100%
Department of Transportation	1,175	7,480	-	-	-	8,655	100%
GeoSystems Inc.	3,500	3,225	-	-	1,000	7,725	100%
Gibson Transportation	4,000	12,639	-	-	-	16,639	100%
Ter Molen Watkins	-	10,000	-	-	-	10,000	100%
Mata Construction				194,491	148,378	342,869	100%
Marx Okubo				31,000	96,000	127,000	100%
<b>Grand Total</b>	<b>182,089</b>	<b>128,718</b>	<b>-</b>	<b>227,365</b>	<b>273,246</b>	<b>811,418</b>	

## MEMORANDUM

**To:** Finance Committee Members  
**From:** Angelica Castro  
Vice President of Finance, PUENTE Charter School  
**Date:** February 17, 2025  
**Re:** Summary of Financial Results as of December 31, 2024

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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, 2024. Please find a copy of the following reports in this Committee Packet:

1. Statement of Activities for period ended December 31, 2024 with comparative YTD Budget.
2. Statement of Financial Position as of December 31, 2024.
3. Statement of Cash Flow as of December 31, 2024.

### 1. Statement of Activities Analysis:

As of December 31, 2024, the Charter School reported total revenue and expenses of \$3,329,701 and \$3,312,988, respectively, with a total net surplus of \$16,712.

Line items to highlight are as follow:

- Personnel cost: Personnel cost was \$1,939,015 or approximately 58.5% of percentage allocation. Total actuals were below budgeted amount by \$147,584. This was mainly due savings associated with the temporary outsource of our maintenance department.
- Professional Services: Professional Services were \$339,890 or approximately 10.26% of percentage allocation. Total actuals \$57,958 above budgeted amount. This was mainly due to the temporary outsource of the maintenance department.
- Special Ed Contract: Special Ed Contract expenses were \$160,527 a 4.85% of expense allocation. Expenses were above budgeted amount by approximately \$48,693. This was mainly due to timing and the hiring of Behavior Instructors to oversee the expanded health and wellness component require by the CDE for ESSERS funding.
- 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 \$139,127 or 4.2% expense allocation. It exceeded our annual budgeted amount by approximately \$34,629.
- Dues and Subscription: Dues & Subscription expenses were \$53,971 or approximately 1.63% of expenses allocation. It exceeded budgeted amount by \$32,787. This was mainly due to the addition of new subscription such as IXL Learning, Committee for Children, Wonders Literacy Grades K-5 & Amplify Education.

### 2. Statement of Financial Position

- Cash & cash equivalent: Cash balance was \$417,516. A decrease of \$390,304 from June 30, 2024. This was mainly due to the following:
  - Accounts Receivable: Increase of accounts receivable of \$234,640.
  - Property Plan & Equipment: Net increase of PP&E of \$65,369.

- Deferred revenue: Deferred revenue was \$179,366. A decrease of \$236,893 in advance payments.

### **Financial Key Indicators**

#### Working Capital

- The Working Capital: PUENTE has \$732,909 available for current and future use.

#### Asset performance.

- Cash Ratio is \$.78: This is another indicator of future cash flow. This means that for every \$1 of liability, the Charter School has \$.78 of liquid cash.
- Quick Ratio \$2.37: 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 \$2.37 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 assess long-term solvency and stability:

- Debt-to-equity Ratio: Debt-to-equity Ratio of \$0.279. 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 \$0.279 of debt financing for every \$1 of equity financing.

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

The Charter School's cash decreased by \$390,304. 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 \$45,543 is added to the net deficit to reconcile the cash from operations.
- b. Accounts receivable increased by \$234,640. Increasing receivables means less inflow of cash through decrease in collections. Therefore, the \$234,640 is subtracted from the net surplus.
- c. Deferred revenue decreased by \$236,893. Decreasing deferred revenue means that a portion of this unearned revenue was recognized as earned resulting in a decrease in cash. The \$236,893 is subtracted from net surplus.
- d. Due to Other Programs increased by \$170,967. Increasing liabilities means that we are paying obligations later rather than sooner increasing available cash. The \$170,967 is added to the net surplus.
- e. Property/Equipment & WIP increased by a total of \$110,913. This was mainly due to payments related to the purchase of laptops and desktop computers for our students and staff. The increase resulted in a decrease in cash. As such, the change is subtracted from the total change in net assets.
- f. The total decrease in cash of \$390,304 is subtracted from the beginning cash of \$807,818 resulting in ending cash balance of \$417,516.



January 31, 2025

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, 2025.

### **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, 2025 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 *2024-25 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, 2025, 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, 2025 audit and other services will be \$62,000, 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: \_\_\_\_\_