



# Making Waves Academy

## March Board Meeting

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### Date and Time

Thursday March 11, 2021 at 10:30 AM PST

### Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/82122236725?pwd=UG4zdnRQZ0EzcVhZM2pzTEgyRVhqdz09>

Passcode: 299491

Or iPhone one-tap :

US: +16699006833,,82122236725#,,,,\*299491# or +13462487799,,82122236725#,,,,\*299491#

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US: +1 669 900 6833 or +1 346 248 7799 or +1 253 215 8782 or +1 929 436 2866 or +1 301 715 8592  
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Webinar ID: 821 2223 6725

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If you have questions about the board agenda and materials or you are in need of disability-related accommodations, please contact:

*Si tiene preguntas sobre la agenda y materiales de la junta o necesita adaptaciones relacionadas con la discapacidad, comuníquese con:*

**Elizabeth Martinez at [emartinez@mwacademy.org](mailto:emartinez@mwacademy.org) or 510-227-9856.**

In accordance with Executive Order N-25-20 in the State of California, we will be hosting this board meeting via teleconference.

## Public Comment

- The public may address the MWA Board regarding any item within the subject-matter jurisdiction of the MWA governing board.
- Under Public Comment, members of the public may
  - Comment on items on the agenda
  - Comment on items not on the agenda
  - **Presentations are limited to two minutes each**, or a total of twenty minutes for all speakers, or the two-minute limit may be shortened.
- In accordance to the Brown Act, the MWA Board may listen to comments, but can neither discuss nor take action on the topics presented. Members of the board are very limited in their response to statements or questions by persons commenting on items not on the agenda.
- **While meetings are held virtually, speakers must submit a request to speak before 9:00 AM on the day of the board meeting.**
  - **Send your request to speak by email to [emartinez@mwacademy.org](mailto:emartinez@mwacademy.org) in English or Spanish.**
  - *Your submission should:*
    - *indicate if it is a general public comment for the beginning of the meeting or a comment for a specific agenda item (please include the item number).*
    - *include your name so that you can be called when it is your turn to speak.*
  - *During the meeting, we will call your name and you should use the "raise hand" feature to identify yourself.*
- Under SB1036 the minutes from this meeting will omit student and parent names and other directory information, except as required by judicial order or federal law. If a parent/ legal guardian wishes a name be included, one must inform the board prior to their public comment.

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**Please note that all agenda times are estimates.**

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## Agenda

## I. Opening Items

### Opening Items

#### A. Call the Meeting to Order

Alicia Malet Klein will call the meeting to order and review meeting norms regarding attendees.

#### B. Record Attendance

Roll call and verification of quorum.

#### C. Public Comment

## II. Standing Reports

#### A. Compliance to Excellence: Remarks by Board President

Topics to be Covered:

- Imbedding Innovation
- Alignment with MWF
- Commitment to Racial Justice
- Board "Engagement" Site

#### B. Mission Connection: Black History Month Acknowledgement

Video clip to acknowledge and celebrate Black History Month at MWA.

#### C. Deep Dive: Key Avenues for Promoting Innovation

Berkeley Board Fellows Project/Phase II facilitated by Board Fellows, Mathilde de la Calle and Gabe Manion.

#### D. ASB Update

- Update from the Associated Student Body (ASB).
- Board members will have the opportunity to engage in discussion with student leaders about their update
- Board members will also have an opportunity to ask any questions related to the resolution in support of the Climate Justice Club while student club leaders are present

#### E. Senior School Director Written Report

**Items to be covered in report:**

- Center for Holistic Services: Working with Students During Distance Learning by Brandon Greene, Director of the Center for Holistic Support Services and Eric Mingo, Senior Dean of Students

**F. CEO Report**

Board members will have an opportunity to ask questions and further discuss contents of the CEO report.

Areas of Focus:

- Approach to phased reopening in the current climate
- Update on annual goals

**G. Q&A on Written Chief of Staff Report (COS)**

**Topics to be Covered:**

- Intent to Return Process

**H. Q&A on Written Finance Report (CFO)**

Board members will have an opportunity to ask questions and further discuss contents of the finance update.

**I. School Site Council (SSC) Update**

Update from SSC President, Latiphony Wells.

**III. Non-Action Items**

**A. Committee and Advisory Committee Updates**

Committees and Advisory Committees will provide a summary of work-to-date and next steps for the committee.

- Committees
  - WASC Review
  - Curriculum Review
- Advisory Committees
  - Finance
  - Diversity, Equity and Inclusion
  - Audit

◦ Culture and Climate

**B.** Standing School Reopening Update

Update from the Senior School Director on phased reopening.

**C.** Annual Board Book Discussion

Discussion on "Caste: The Origins of our Discontent" by Isabel Wilkerson.

**D.** Board Commitment Form & Form 700s for 2020

Chief of Staff, Elizabeth Martinez, reminds the board of the annual completion of their board commitment forms and Form 700s.

**E.** Non-Public School Placement Fiscal Update

The contract for a non-public school placement for a student as required by their Individualized Educational Plan (IEP) was approved at the January 28th, 2021 meeting (not to exceed \$100,000). Director of Special Education provides an update on the actual fiscal impact.

Fiscal Impact: Not to exceed \$25,000.

**IV. Action Items**

**A.** Board Member Term Renewals

Term renewals for:

- Jessica Laughlin
- Margaret Watson
- Burak Gursel

**B.** Board Minutes: January 28, 2021 Board Meeting

**C.** Accept Minutes for Committees and Advisory Committees

**D.** Finance Advisory Committee Minutes

Approve minutes for Finance Advisory Committee on February 25, 2021

**E.** Audit Committee Minutes

Approve minutes for Audit Committee on February 18, 2021

**F. Second Interim Budget (2020-2021)**

Making Waves Academy must submit the Second Interim Report for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by March 15, 2021. CCCOE reviews and then submits the report to the California Department of Education (CDE).

**G. Auditor Engagement Letters**

2020-21 Auditor Engagement Letters  
Fiscal Impact: \$24,630

**H. 2019-20 990 and 199 Tax Return**

Review and approve 2019-20 990 Federal Tax Return and 199 California Tax Return

**I. COVID-19 Protocol Support from Maxim Health Services**

As we prepare for reopening, HR and Operations have connected with Maxim Health Services for temporary staffing needs to manage regular tracking and follow-up of daily health checks, temperature checks, surveillance testing, and vaccines for staff and students.

**J. Alder Memorandum of Understanding**

Memorandum of Understanding with Alder, a new partner for our Teacher Residency Program in 2021-2022.

**K. Comcast and CDW eRate Agreements**

“eRate,” is a federally mandated program that provides discounts of up to 90 percent to help eligible schools obtain affordable Internet access. MWA accepted an e-Rate bid from Comcast for Internet connectivity and a bid from CDWG for network hardware support.

Combined annual fiscal impact before eRate Funding: \$81,730

Combined annual fiscal impact after eRate Funding: \$10,340

**L. T-Mobile Agreement for Mi-Fi Devices for Students**

T-Mobile Contract for additional Mi-Fi (hotspot) devices to be distributed to students who do not have access to a stable/reliable internet connection.

Fiscal Impact for 2020-2021: \$15,000

Fiscal Impact for 2021-2022: \$45,000

Combined Fiscal Impact: \$60,000

**M. Climate Justice Student Club Resolution**

The Climate Justice Student Club is requesting that the board pass a resolution supporting their efforts to combat climate change.

**V. Consent Action Items**

Combined Fiscal Impact: \$47,883

**A. Sage Intacct Renewal**

Renewal of Intacct Accounting System agreement.

Fiscal Impact: \$15,833

**B. Linde Group Invoice for Druva Laptop Backup Service**

Linde Group, our IT consulting contractor, will be implementing an endpoint backup solution called Druva which will ensure data stored on our staff laptops can be restored in the event of hardware failure, loss or theft.” to “Linde Group, our IT consulting contractor, will be implementing a new endpoint backup solution called Druva. This new service will ensure data stored on our staff laptops can be restored in the event of hardware failure, loss or theft.

Fiscal Impact: \$10, 850

**C. Linde Group Invoice for Dell Server Hardware Support Subscription Renewal**

This Linde Group quote is for the annual renewal of our Dell server hardware support contract.

Fiscal Impact: \$21,200

**VI. Discussion Items**

**A. Appreciations by the Board of Directors**

As provided for in the State of California Open Meeting Act, actions cannot be taken under this agenda item. The only purpose of this agenda item is to provide an opportunity for Board of Directors to make comments.

**VII. Closing Items**

**A. Schedule of Board of Directors Meetings 2020-2021**

Remaining Regular Board Meeting Schedule for 2020-2021

- May 6, 2021, 4:00-7:30 PM
- June 17, 2021, 10:30 AM-2:30 PM

**B. Adjourn Meeting**

# Coversheet

## Mission Connection: Black History Month Acknowledgement

**Section:** II. Standing Reports  
**Item:** B. Mission Connection: Black History Month Acknowledgement  
**Purpose:** FYI  
**Submitted by:** Evangelia Ward-Jackson

**BACKGROUND:**

Attached please find a video from our Black/African American Student Initiative Committee. This Mission Connection video highlights the Black/African American experience of students, staff, and parents at Making Waves Academy, while also celebrating highlights from our Black Student Union's Black History Month events.



# Coversheet

## Deep Dive: Key Avenues for Promoting Innovation

**Section:** II. Standing Reports  
**Item:** C. Deep Dive: Key Avenues for Promoting Innovation  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** BBF-MWA\_Pre-Read\_March10.pptx

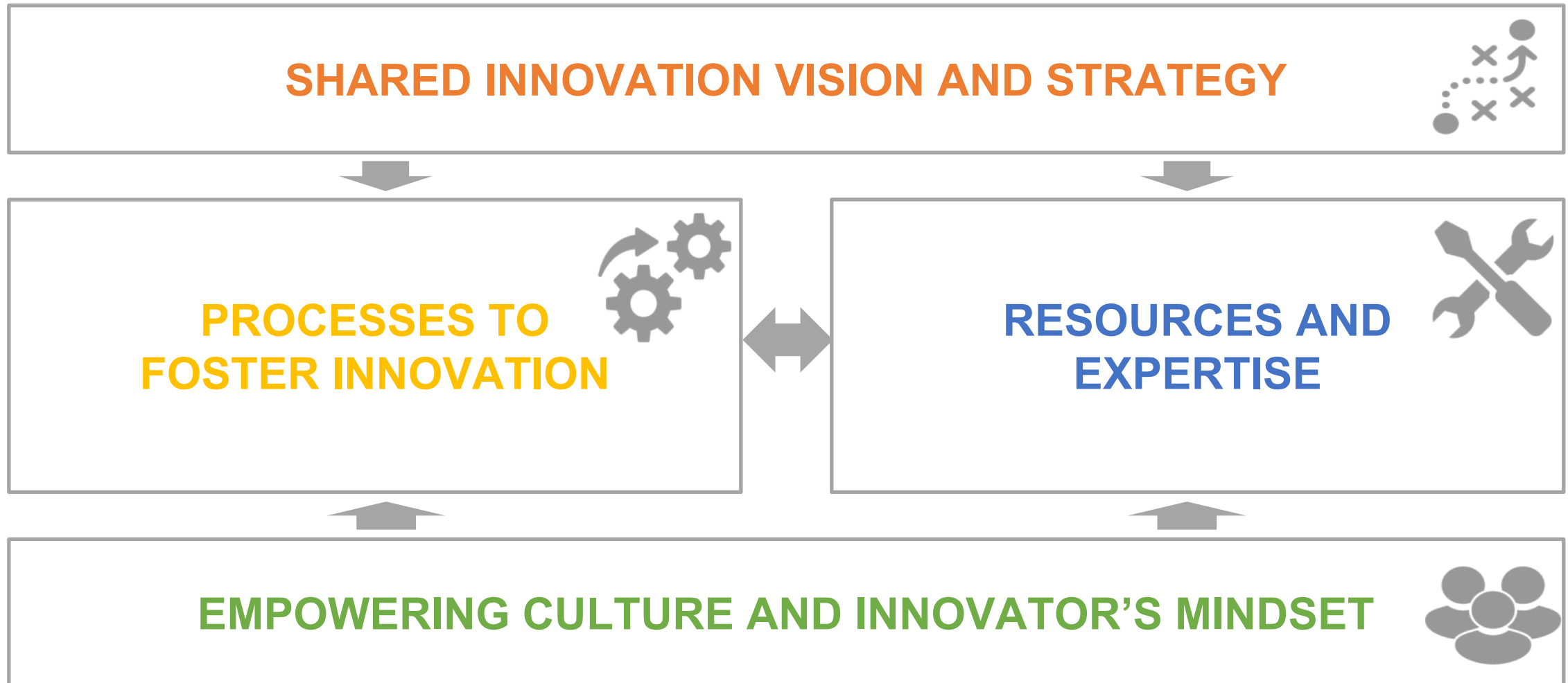


# Innovation at Making Waves Academy

Berkeley Board of Fellows – March 2021, Project Update

# An innovative organization has a shared vision, the processes and resources to foster innovation, and a strong innovator's mindset

## RECAP



# Internal Diagnostic Recap and January Board Meeting Takeaways

## RECAP

### INTERNAL DIAGNOSTIC KEY FINDINGS

#### Strong foundation of innovation accelerated during COVID19

- Innovation is a stated priority in strategic plan and the organization has embraced moving towards proactive innovation
- COVID-19 has pushed teachers, staff and students to challenge the status quo and innovate
- There is a strong foundation of technology and data use

#### Opportunities to further strengthen capabilities

- The chain of process and command to innovate feels extensive and unclear, which often deters individuals from innovating
- Innovation often runs-up against risk-aversion and a focus on compliance
- MWA may be able to achieve more breakthrough innovations by increasing cross-collaboration and building baseline expertise in tools / data

### BOARD MEETING TAKEAWAYS

- Innovation should always be in **service of the mission**, e.g., successful entry into college and other career paths
- **Spectrum** exists from focus on strict compliance to some piloting of new ideas to being on leading edge: **where should MWA be?**
- Attempts to innovate are unlikely to cause worse results, and are needed in areas where MWA is not currently meeting its **goals**
- Many teachers and staff are **innovating every day** without labeling it “innovation” – how can MWA help them capture and share learnings?
- Critical to **avoid change fatigue**; teachers and staff are already under so much pressure in current environment, so expectations must be reasonable and focus on continuous improvement
- Building teacher and staff **core competencies** is a key enabler of continuous improvement
- Find more ways to **celebrate and highlight good work** already being done, and to “say yes” to more ideas and opportunities

# In addition to the internal diagnostic, over the past 2 months we have interviewed external schools to understand best practices

## EXTERNAL DIAGNOSTIC



- **SHARED VISION:** first action towards building an innovative organization is to redefine the organization’s vision and values around innovation and continuous improvement. It must be a shared vision, which communicates to the entire organization the desire to innovate.  
**Example: Defining shared vision/values collaboratively with teachers/staff**
- **ORGANIC PROCESSES:** many schools have no formal approval processes or guidelines on how and when to innovate. Spaces and resources are put in place to foster grassroots ideation and piloting of initiatives. **Example: Reflection / Ideation sessions**
- **COLLABORATION:** interdisciplinary teams working collaboratively on key strategic innovation initiatives. **Example: Design challenges**
- **BEST PRACTICES SHARING:** best practices generated by teachers and staff are codified and shared to the broader organization, giving credit and voice to the experts. **Example: Communities of Practice / Best practices repository**
- **CELEBRATING SUCCESSES:** ideas are celebrated to foster innovation, through sharing best practices, giving credit, and rewarding innovation. **Example: Newsletter celebration / Idea of the month**
- **TEACHER EMPOWERMENT AND PROFESSIONAL DEVELOPMENT:** resources and professional development opportunities are provided to help build skills to innovate and foster autonomy and freedom. **Example: Grants for teachers to pursue innovative project ideas**
- **LEADERSHIP SUPPORT:** leaders lead by example by participating in innovation themselves and providing the spaces to reflect, give feedback and innovate. **Example: Leaders retreat to reflect and brainstorm innovations**



# Coversheet

## ASB Update

**Section:** II. Standing Reports  
**Item:** D. ASB Update  
**Purpose:** FYI  
**Submitted by:** Melissa Macho  
**Related Material:** ASB Board Report - March 2021.pptx

**BACKGROUND:**

Current ASB members will join the Board Meeting to provide updates and engage in conversation.



# ASB Board Report - March 2021

ASB Members  
March 11, 2021



*Learn. Graduate. Give Back.*



# Table of Contents

- **Successes**
- **Challenges**
- **Priorities**
- **Questions & Conversation**

# Successes

# Successes

- **ASB meeting with school leaders**
  - **Mr. Siapno & Ms. Chavez**
  - **Ms. Harper-Cotton**
    - **Started the conversation around testing and mental health for all students**
  - **Ms. Heather**
- **Spring Spirit Week**
  - **Planning and Advisory Materials**
- **Continued progress on the student portal**
- **ASB community building Friday meetings**

# Challenges

# Challenges

- **Communication**
  - **Students - reminding them to check their emails**
  - **Teachers and staff - response time**
- **Getting students to engage**
  - **Turning cameras on**
  - **Opting into student clubs**
  - **Responding to surveys**

# Priorities

# Priorities

- **Ensuring the Student Portal can go live**
- **Creating informative and creative material to help students feel prepared and engaged for upcoming state testing**
- **Finding new and more ways to encourage student engagement in extracurricular activities and synchronous instruction**
- **Getting ready for the 2021-2022 ASB Elections**

# Questions & Conversation



*Learn. Graduate. Give Back.*



# Coversheet

## Senior School Director Written Report

**Section:** II. Standing Reports  
**Item:** E. Senior School Director Written Report  
**Purpose:** Discuss  
**Submitted by:** Evangelia Ward-Jackson  
**Related Material:** March\_School Board Report\_final.docx.pdf

**BACKGROUND:**

Please review this report from our Center for Holistic Support Services. Leaders from the Holistic Support Services Team will be present to respond to questions and to engage the Board.



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# Board Report

## School-Wide

## Board Report - March 2021

### From the Senior School Director's Desk

Dr. E. Ward-Jackson

Today's Board report will focus on holistic support by taking a close look at the intentional work of our *Center for Holistic Support Services*. This year, especially, our core value of **Resilience** resonates deeply as we persist in the face of a global health crisis, civil unrest and injustices, along with operating school remotely. We are, indeed, in unprecedented times and the stressors are many. Still, nothing can compare to the fortitude of a Wave-Maker. It is not because Wave-Makers are super-human, nor is because they are predisposed to indefinite success, it is instead because they are met with an acknowledgement of their innate brilliance, high expectations are set for them, and intentional and informed resources and talent are in place, with an aim to position them toward their highest potential and dreams.

Making Waves Academy (MWA) is a school that was born from a community-based program that prioritized the **whole-child**, and for the past 14 years has prided itself on the work our Deans, external Clinicians, and Social Workers do that are significant differentiators in the success of our school's approach. Committed to further investing in proven strategies, this year MWA launched the *Center for Holistic Support Services*.

About **schools that "thrive"**, Kaiser Permanente shares that *"Schools are an ideal setting to support the social and emotional well-being of students and offer resources and opportunities to build resilience. When Schools support social and emotional well-being, students typically have fewer disciplinary issues, can focus more on school work, and can develop skills to communicate better. This can translate to improved academic outcomes and better health later in life."* This is our goal. We want healthy Wave-Makers who are equipped to thrive in life. I also want to lead a school that is trauma-informed, mindful, inclusive, dynamic, and puts into practice the audacious and rigorous plans that we set forth in order to achieve our school's mission. I am most proud of the strides that our *Center for Holistic Support Services* has made in this inaugural year, and I am expectant of how it will continue to refine and develop over the years to come.

As schools begin to reopen, there are pockets of high **anxiety amongst all of our stakeholder groups**. There are more questions and wonderings than there are answers. One of the most common concerns that comes up, across stakeholder groups, is regarding teacher preparedness to meet the emotional needs of their students. How will students respond to the transition back to on-site learning after over a year of isolation, distance, and extreme change? I cannot answer that question currently. That being said, I am confident that the investment our school has made in the *Center for Holistic Support Services* - from the hiring of highly qualified licensed personnel, to partnering with essential programs and engaging relevant training - will make a significant difference. What we have optimized for has not changed, **safety, rigorous instruction, and social-emotional well-being**. Our Wave-Makers and teachers will be met by a wellness program that is both ready to serve and ready to actively engage continuous improvement as we continue to learn and persevere through the unknown territory and nuances of pandemic and soon post-pandemic schooling.

Miguel Cardona, the new U.S. Secretary of Education shares, *"If I've learned anything in my career as an educator, it's this: **With the right support, students are remarkably resilient.** America's students have risen to this unprecedented occasion and adapted in ways that inspire me as an educator and a father. For all of the hardship and heartache this year, I firmly believe that we — and most of all, this rising generation — can emerge from this challenge stronger. We can do the most American thing imaginable: Forge opportunity out of crisis, draw on our resolve, our ingenuity, and our tireless optimism to create something better than we've ever had before. America's students deserve nothing less."*

As we **enter into the 4<sup>th</sup> quarter of the school year**, we are simultaneously deep into preparation for the 2021-22 school year, the hiring season, the FY 22' budget, summative benchmarks, state tests, and final formative teacher evaluations. Additionally, we are working on programmatic compliance such as WASC, the SPSA, and the LCAP. Our teams are working hard, smart and innovating as needed. There is an ocean between compliance and excellence, and we continue to *make waves* in the right direction. In this report you will learn more about the transformative work of our Center for Holistic Support Services from two of its leaders, the Director and Senior Dean of Students.

## Board Report - March 2021

### Center for Holistic Support Services

Brandon Greene (Director of Holistic Support Services) and Eric Mingo (Senior Dean of Students)

#### Opening

The 2020-21 school year has brought with it many 'firsts.' This is the first time in the history of MWA that our middle and upper grades have begun formal and intentional alignment across our collective practices and protocols. This is the first time in a generation that we have experienced a global pandemic, in which our professional and personal lives have been greatly impacted. Although political turmoil and dissent is not new, the scope of polarizing politics and injustices experienced in the 2020-21 school year have further compounded an already painful and traumatic year for many of our students and families. In response to the extraordinary strains and challenges being experienced at the local and national levels, this is also the first year that the MWA has set a school-wide goal to *optimize for the social-emotional well-being of all stakeholders*. Spearheading MWA's efforts on this front is the Center for Holistic Support Services, comprised of:

- Director of Holistic Support Services
- Senior Dean of Students
- Deans of Students (3) for grades 5-6, 7-9 & 10-12
- Social Workers (2)
- Clinical psychological service providers (clinicians)

This team is also referred to as the "Holistic Support Services Team" (HSST). The HSST has collaborated to address and facilitate meeting the support needs of our faculty, student, and parent communities during this unprecedented season.

These needs have largely centered around:

- processing the impact of Covid-19
- building a school community characterized by strong connections and relationships
- developing healthy coping mechanisms
- managing personal, academic, and professional lives during a time of perpetual crises and existential threats

These needs range across the areas of: 1) mental health support, 2) student safety, 3) student skill development (academic, social-emotional and career), 4) family support and development, and 5) intensive faculty professional development. These areas of focus and shifts in our approach to community support were in response to a tectonic shift in how human beings fundamentally engage one another as a result of the pandemic. When we think about innovation, innovation isn't solely defined by our programmatic structure, but innovation is also understood from the perspective of shaping and aligning behaviors that:

- 1) Allow students to make choices that are in alignment with their life dreams
- 2) Center teachers' relationship building and engagement practices on the development of emotional intelligence and behaviors that are aligned with MWA's Mission
- 3) Support our parental community in aligning home behaviors and practices with MWA's Mission

These impact areas not only reflect the centrality and efficacy of our work, but are aligned with our cultural practices of effective teaming, collaboration, and relationship management. We are a department that is process and results-oriented, but not at the expense of relationship development and management.

## Board Report - March 2021

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### What?

In summer 2020, our Team conducted a comprehensive school-wide needs assessment examining our strengths, areas for growth, concerns to address, practices to continue, practices to initiate, and new innovations to consider across seven key areas of holistic engagement. Those areas are:

- 1) school culture and climate
- 2) attendance
- 3) counseling/Social Worker referral trends
- 4) behavior management/suspensions
- 5) social-emotional learning and well-being
- 6) parent/guardian support needs
- 7) faculty support needs

From our school-wide needs assessment, the HSST prioritized development, innovation, and support for stakeholders in the following three buckets for the 2020-21 school year:

#### 1) **Professional Development and Trainings:**

- Develop the social-emotional skills and competencies of our teachers via a series of high impact Professional Development (PD) experiences
- Develop parent/guardian knowledge and skill-sets on how to support the academic, social emotional, and college and career needs of their children within the home via robust Parent Academy offerings

#### 2) **Community Partnerships:**

- Establish strategic partnerships with local organizations to promote the social-emotional well-being of all stakeholders

#### 3) **Direct Student Services:**

- Deliver daily universal Community Building/Advisory offerings to meet the holistic needs of all students focusing on the topics of:
  - Processing the Impact of Covid 19 & Systemic Racial Injustice
  - Community & Relationship Building
  - Study Skills
  - Coping Mechanisms
  - College & Career Development
- Integrate Community Building/Advisory themes into Tier 1 lesson plans across content areas
- Targeted group counseling & mentorship
  - Small group counseling/mentoring services, expanded orientation modules, and reintegration to campus efforts for our most vulnerable students (chronically absent, multiple suspensions, cumulative GPAs below 2.0, students with intensive clinical needs, students noting high levels of general anxiety in culture and climate surveys, and low distance learning attendance/participation)
- Intensive Individualized Psychological Supports
  - Clinical counseling and Social Worker services for students with the most acute needs

## Board Report - March 2021

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### Bucket #1: Professional Development and Trainings:

Thus far in the school year the Holistic Support Services Team has led professional development offerings on the following topics:

- Holistic Support Services Introduction & Processing the Impact of COVID-19
- Restorative Practices & Behavior Management Systems
- Establishing Routines, Expectations & Procedures (REPs)
- *Notice. Talk. Act.* Referrals (Social Worker/Clinicians)
- Developing a Professional Culture of Trust
- Supporting the Holistic Needs of All Students Through Community Building & Advisory
- Tier 2 Group Mentorship
- Open Forum to Discuss and Process the Impact of Extended Isolation
- Inner Resilience and Resourcing: Understanding Your Stress Response Cycle and Engaging Practices to Find Your Window of Tolerance
- Wellness & Thriving Through Mindfulness
- PMSC Overview, Vision and Goals

The team has also led Parent Academy offerings on the following topics:

- Open Forum to Discuss and Process the Impact of Election Season, COVID-19 and Extended Isolation
- Inner Resilience and Resourcing: Understanding Your Stress Response Cycle and Engaging Practices to Find Your Window of Tolerance
- Wellness & Thriving Through Mindfulness
- Mindful Parenting & Connecting

Concepts from the Preparing the Mind for Success and Competition (PMSC) Institute continue to support our approach to PD and trainings. Our Director of Holistic Support Services and Senior Dean of Students are integral members of our PMSC Implementation Team, collectively tasked with developing the capacity of our professional community with respect to their emotional intelligence, social-emotional competencies, and with regards to developing their abilities to approach professional obstacles and challenges through a solutions-oriented outlook that prioritizes productive interpersonal engagement practices.

Our vision for PMSC at the Academy is that MWA will be a school community where all teachers and leaders are equipped with the social-emotional competencies to ***teach and model*** for our students how to meet the demands of rigorous college environments, excel in competitive work industries, and take full advantage of educational opportunities and resources, while maintaining social-emotional well-being.

As MWA Leaders and PMSC training participants, it is our aim to seamlessly integrate PMSC principles into our respective management roles, programmatic offerings & relationship-centered approach to community building and engagement. Ultimately, PMSC will be integrated into Tier 1 lessons and programming across all levels of leadership and content. Our goals for PMSC are as follows:

- Ensure that all leaders understand what PMSC is and how it connects to our daily work
- Integrate PMSC into what we are already doing
  - Explain student behaviors (e.g. motivation, opposition, resistance, conflict, etc.) based on PMSC domains
- Use tools to engage students and adapt to challenges and obstacles
  - Understand challenges & obstacles through the PMSC model
  - Utilize PMSC Pathways to assess, coach, & problem-solve around obstacles to student success and well-being

## Board Report - March 2021

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### **Bucket #2: Community Partnerships**

To optimize for the social-emotional well-being of all stakeholders in a year of extraordinary challenges, the Holistic Support Service Team's proposal for the procurement of a wellness partnership with *Seeds of Awareness* was approved by our Board of Directors in December of 2020. *Seeds of Awareness* is a Bay-Area nonprofit organization that serves K-12 schools providing comprehensive social-emotional and mindfulness education to teachers, students and parents. Our wellness partnership provides professional development/in-service training to support all faculty and staff with building their inner capacity and resourcing to navigate stressors, conflict, and intensity for themselves, and to model and share these practices and resources with their students and peers. This includes monthly workshops themed in response to identified needs of our educators and school system, including but not limited to the topics of:

- Inner Resilience & Resourcing for Educators
- Trauma-Informed Classrooms, Vicarious Trauma, & Burnout
- SEL Skill-building and Experiential Practice
- Mindful & Restorative Relationship Building

In addition to providing proactive support to all faculty and staff in these areas, more intensive differentiated supports are being provided to small groups of teachers via Mindful Educator Group Coaching Sessions. These coaching sessions are offered as opt-in intensive supports for a limited number of teachers who desire further growth, reinforcement and deeper learning on the monthly PD themes provided to our entire faculty and staff through our wellness partnership. This support offering was publicized to all instructors, and we are excited that every MWA instructor who expressed interest in this opportunity was assigned to a Mindful Educator group for ongoing support and development.

### **Bucket #3: Direct Student Services**

**Our team is proud of the intensive work being done to create and implement daily, synchronous social-emotional learning (SEL) and holistic development offerings for all Wave-Makers via the Advisory period.** We strive to create a predictable daily routine and ritual for students where relationship building and forming social connections with peers and teachers is the focus. We prioritize creating fun, experiential, inquiry and reflection-based interactive sessions intended to alleviate our community's sense of social isolation during this COVID-19, systemic racial injustice, and crisis impacted season. Core elements of each daily Advisory period offering include the following:

- **Opening activity** to transition students mindfully into the period (e.g. highlight a motivational quote or practice a mindful minute)
- **Review of Advisory Norms** provides space to reiterate expectations that help students be their best selves in Advisory
- **Daily check-in** to elevate all student voices (e.g. emotional "weather report", reflection on accomplishments or goals for the week, discuss what you are looking forward to or are most excited about for the day, etc.)
- **Content or lesson for the day** to teach, model and reinforce skills and competencies for student holistic development (e.g. practicing coping strategies, identifying school-based social support networks, digital citizenship, practicing outreach for support, developing organization and time management skills, etc.)
- **Brief community building activity** (e.g. "minute-to-win it", guess the celebrity baby picture, announcements and shout-outs, etc.)
- **Closing** to help transition students from Advisory back to their core classes. (e.g. "mindful minute", breathing exercise, or thoughtful transition to the next period)

*Semester One Weekly Attendance Advisory Rate:*

**86%** of middle school students attended Academy-wide SEL Advisory period  
**85.5%** of upper school students attended Academy-wide SEL Advisory period

Given the nature of the 2020-21 school year, a key focus area of Advisory has been on helping students take care of

## Board Report - March 2021

themselves, increasing awareness of their mental/psychological/physical needs, and promoting healthy ways for students to meet their needs. This is evident in our offerings on Self-Care Strategies, Self-Care Plans, and Self-Care Vision Boards. Another key focus of Advisory has been on how students can take care of others, as highlighted in Kindness Week, and *Notice. Talk. Act.* activities and lessons.

Another indispensable HSST offering at the Academy is our professional school-based counseling and therapeutic services. Our MWA Social Workers and clinicians, also referred to as our "Clinical Care Team," provide intensive individualized and small group therapeutic/counseling services. These services make-up our Tier 3 differentiated supports for students with the most acute psychological and social-emotional support needs. This Clinical Care Team meets on a weekly basis to discuss emerging psychosocial support referrals and to triage community needs to ensure that our students with the most significant needs are provided with the highest quality of professional counseling and support services in a timely manner.

### For Quarter 1 of the 2020-21 School Year:

Number of students **receiving** individual counseling/psychological services:

- a. Clinicians:
  - Middle School: 56
  - Upper School: 35
- b. Social Workers (students receiving ongoing counseling services/support):
  - Middle School: 15
  - Upper School: 12

Total # of students **referred** for psychological supports/services via Social Worker Office:

- Middle School: 44
- Upper School: 48

### For Quarter 2 of the 2020-21 School Year:

Number of students **receiving** individual psychological services:

- a. Clinicians:
  - Middle School: 55
  - Upper School: 39
- b. Social Workers:
  - Middle School: 29
  - Upper School: 22

Total # of students **referred** for psychological supports/services via Social Worker Office:

- Middle School: 32
- Upper School: 22

Beyond providing direct psychological services for students via counseling services, MWA Social Workers also conduct Safety/Risk Assessments for students at risk of harming themselves or others, provide crisis intervention, case management, direct support to staff, parent/guardian consultation and coaching, and provide referrals to community resources for families in need.

### So What?

Since the inception of the 2020-21 school year, facing an unprecedented host of known and anticipated challenges, our Holistic Support Service Team has taken initiative to enact every available proactive and responsive measure to support all stakeholders in their respective roles. MWA's HSST has served as the tip of the spear and the leading force behind our school-wide goal to *optimize for the social-emotional well-being of all stakeholders*. Through innovation, development, and strong implementation in the areas of Professional Development and Training, Community Partnerships and Direct Student Services, MWA's HSST is providing exemplar differentiated support.



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In the first year of our reorganization and in the inaugural year of our Center for Holistic Support we will achieve implementation of a complete, three-tiered, differentiated, wrap-around holistic support program for our Wave-Makers. Our HSST is providing the highest quality of universal, targeted and individualized support for our Wave-Makers in the areas of academic, social-emotional and career development. In order to achieve our Mission, each of our students will require a complete holistic support infrastructure that includes their parent/guardians and each of their instructors and school leaders working in tandem to develop and model the skills they will need for success. We know that teachers and parents are the prevailing forces that drive the social-emotional learning (SEL) and well-being of our youth. The social-emotional competence and well-being of teachers and parents strongly influence that of their children. Homes and classrooms with warm adult-child relationships support deep learning and positive social-emotional development. Conversely, when teachers or parents struggle to manage the social-emotional demands of teaching or parenting, students' academic achievement and well-being both suffer (Schonert-Reichl, 2017). For these reasons, we have established a Cycle of Community-wide Holistic Education to lay the foundation for each student's SEL development and well-being, ultimately completing each student's holistic support infrastructure, and enhancing the continuity of positive experiences for students between home and school.

Our HSST's efforts to optimize for the social-emotional well-being of all stakeholders are responsive to clearly identified support needs, and our community's response has been overwhelmingly positive. With our faculty reporting that their average baseline level of stress in the school year is 7 out of 10 in intensity, and with 100% of survey respondents expressing interest in further Professional Development and training in the areas of vicarious trauma, trauma-informed practices, social-emotional skill-building, building restorative relationships & classroom community, and/or developing coping mechanisms, our HSST is meeting the most pressing support needs of our faculty. Furthermore, our faculty rate the relevancy of our HSST PD and training themes to their efficacy as educators at over 3.6 out of 4.

Culture and climate survey results indicate that more than 60% of Wave-Makers feel that MWA facilitates an environment where they feel safe, can be themselves, feel celebrated/praised, feel valued/important and feel supported to address and resolve harm. As another indicator of success, over 82% of Wave-Makers Academy-wide agree or strongly agree that Advisory has been helpful during distance learning.

Feedback from our parent/guardian community has also been overwhelmingly positive. Our HSST has experienced an outpouring of appreciation from our parent/guardians after each Parent Meeting offering and at the conclusion of the vast majority of direct outreach engagement efforts made by our Team that reflects MWA's prioritization of supporting the social-emotional well-being of MWA parents during these challenging times. During these support sessions and points-of-contact, our parent/guardians have shared stories of tremendous loss, hardship, and anguish. Yet, in classic Wave-Maker spirit, our parent community focuses on sharing attitudes of incredible resilience, deep commitment to MWA's Mission and Core Values, and an uplifting spirit of hopefulness for the future and trust in one another for the fulfillment of our community's fundamental needs.

### Now What?

Our HSST now looks to build and scaffold in further tiered supports, with the ultimate goal of providing universal proactive and preventative supports, targeted small group development, and intensive individualized supports for students, faculty and our parent/guardian community respectively. To that end, we now turn to advancing targeted small group development offerings for our student and parent/guardian communities and to further build out our community partnerships to address the extensive anticipated support needs of our school community in the year ahead.

In the month of March, we plan to launch our Group Mentorship offerings for students with 1.0 GPAs or below and chronically absent students to help identified Wave-Makers build social-emotional skills and give them the extra boost they may need to achieve wellness and academic success. Our HSST has developed corresponding training modules, including a Group Mentorship scope and sequence and related engagement materials. Please see an overview of weekly themes, derived from the PMSC Institute, for our Group Mentoring scope and sequence below:

## Board Report - March 2021

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- **Week 1: Getting to Know You**
  - Groups meet to introduce themselves to one another and their Group Mentor/leader. This will be an introduction session on what to expect in the upcoming Group Mentoring sessions.
- **Week 2: What is your Life Dream?**
  - Groups meet to discuss their Life Dreams, or aspirations for the future. Students will also explore their strengths and interests. Students will connect with peers who may have similar interests, and continue to learn about each other. Students will note specific goals for the Group Mentoring term that may help get them closer to achieving their dreams.
- **Week 3: Tackling Challenges**
  - Groups meet to discuss what challenges they are experiencing right now. Challenges can be academic or personal. Students will practice naming emotions, and making informed, thoughtful decisions. This is a way to gather a list of common challenges among the group, and to begin thinking about what specific needs are underneath these challenges.
- **Week 4: Tools for Academic Success**
  - Groups meet to brainstorm and share strategies that are helping students succeed academically. Group Mentors will review standard tips of staying organized and creating a schedule/routine, while gathering specific strategies from students in the group.
- **Week 5: Tools for Social-Emotional Well-being, Relationships**
  - Groups meet to brainstorm and share strategies that are helping students feel “well”. Group Mentors will review standard tips for finding calm when activated, communicating needs, and will gather specific strategies from students in the group.
- **Week 6: Celebration, Accessing Supports**
  - Groups meet to celebrate their progress and their time together in the last Group Mentoring sessions. Group Mentors will review avenues for students to access further support.

For quality control and to foster the positive experience of students participating in Group Mentoring, strong expectations, trainings, and support will be outlined and provided to our Group Mentors as highlighted below:

- **Expectations**
  - Hold meeting sessions at agreed upon day/time consistently for students
  - Communicate with students to remind them of meeting day/time
  - Complete meeting session notes to document progress, needs
  - Connect any students who are needing support to resources as needed
  - Uphold NTA procedures as needed
  - For sessions:
    - Time: 45 minutes - 1 hour
    - Frequency: Every week or every other
- **Training**
  - Comprehensive Mentor Orientation and Training sessions will be conducted
  - Ongoing drop-in/check-ins will be available with Ms. Pilloton

In alignment with our Cycle of Community-wide Holistic Education, further targeted small group development offerings for our parent/guardian community are being proposed through the budget planning process. Our Director of Holistic Support Services has engaged in collaborations with MWA’s CEO and long-standing partner to the MWA community, Dr. Koke Saavedra, to propose a Parent Development Series in order to provide tiered differentiated support for our parent community that is necessary for our most vulnerable students to overcome adversity and to achieve. The HSST has identified approximately 40 MWA families where the primary obstacles to student academic progress and social-emotional well-being derive from counter-productive parenting strategies being utilized in the home environment. These offerings will

## Board Report - March 2021

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provide both an intensive small group parent development series, as well as regularly occurring drop-in support sessions with our community partner.

In regards to next steps for supporting the differentiated support needs of our faculty and staff, we will continue focusing on the roll-out of our community partnership with Seeds of Awareness through monthly universal PD for all faculty and staff, as well as with the completion of regularly occurring Mindful Educator Group Coaching sessions. Looking ahead to our spring and summer planning, we anticipate further developing our partnership with Seeds of Awareness to include a continuum of these services in the 2021-22 school year. Ideally, a future proposal will include a three year train-the-trainer model partnership where MWA instructors and leaders will have the opportunity to elect to receive individual mentorship from the Seeds of Awareness team to become certified as Mindful Educators and qualified to train and mentor their colleagues in mindful education.

The Holistic Support Service Team is incredibly grateful for the tremendous support, investment, encouragement and connection to the work of our Department that we have received from our Senior School Director, our CEO and from MWA's Board of Directors. As we move to the next phase of development, innovation and implementation as a HSST in order to provide robust proactive, preventative and responsive measures that address the holistic support needs of all stakeholders in this era of extraordinary challenges, we look forward to deepening these connections. In doing so, we also look forward to providing a continual pulse on the health and social-emotional well-being of our community, and to perpetually seeking and creating new avenues of support and development that promote a thriving and Mission-aligned school culture and community.

# Coversheet

## CEO Report

**Section:** II. Standing Reports  
**Item:** F. CEO Report  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** CEO Report\_MWA Board Report\_MAR 2021.pdf



# MWA Board Report

**March 2021**

## MWA Chief Executive Officer Report

Alton B. Nelson, Jr.

### WHAT

We continue to persist and adapt to the extended remote work and distance learning approaches as a result of the pandemic. Our decisions continue to be based on our **three areas of optimization**:

1. *Safety*
2. *Teaching and learning*
3. *Social-emotional development and support*

We are at almost a year to the day that we closed campus for normal daily operations and the effects of the **pandemic** continue to cast a shadow over the school year. For the past few months I have met with upper school students, the newly formed Parent Council, and staff to learn more about the effects of the pandemic – what is working, what is not working, what the concerns, and questions. While I have heard a variety of responses, three consistent themes that come up are the sense of loss experienced at not having “normal” school, the loss of connection with one another in working remotely, and safety concerns. Vaccinations for COVID-19 provide optimism and a shift to thinking about WHEN we can go back to school versus IF we can go back to school. In talking to a variety of stakeholders, it is also clear that we are all navigating very different realities outside of the school community – living with and caring for health-compromised family members or partners, having our own health issues, trying to manage child care and home-schooling for our children, and in some cases, mourning the loss of family and friends to COVID or other health issues. It is amidst this mix of responsibilities, concerns, and feelings of loss that we are beginning to envision what it means to make the journey back some sense of on-campus routines, community, and connection. We still have a good ways to go, but I am excited to begin to methodically begin to head in the direction of campus life again.

The **general conditions and expectations from the state** seem aligned with a national sentiment to help schools move towards the campus re-opening, as soon as this spring. The state is offering financial incentives to encourage schools to open this spring, with a variety of conditions/expectations attached. We will take a look at all of the funding options, continue to monitor the local conditions, and implement our phased plan for re-opening that continues to optimize for our three areas of safety, teaching and learning, and social-emotional support.

I continue to be concerned about the overall **well-being of students and staff**. I think we have to do what we can to protect our current staff and faculty. One message I have heard consistently from students is that they have really appreciated and valued the support of their teachers. We have to make sure that we can come back to campus and keep the community in tact as much as we possibly can. Our phased approach will help us make informed decisions, while being considerate of various trade-offs. We want to avoid compromising the health and well-being of staff in the short term, **and** do what we can to help them feel good about the medium and long-



## MWA Board Report

term [That our decision-making and phased approach this spring gives staff confidence about next year, when we assume we will be operating on campus all year]. Our phased approach will require some hybrid learning and mixes of on-campus and distance learning. We have to do what we can to make the workload manageable. Again, what we hear from students is that their teachers have been a real lifeline for them. We want to do what we can to make sure our faculty can continue to be a source of support as we begin to move back to on-campus learning.

### SO WHAT

- **Diversity, Equity, & Inclusion (DEI) Work.** Our DEI service provider, *CircleUp Education*, began the third of and final round of scheduled trainings with MWA staff with a focus on discrimination and bias. I am excited to have this work underway as one of the things staff stated they wanted was more support for DEI training. Our DEI working groups are operational and beginning to build out their approach to working with colleagues on issues and topics of concern, some of which was taken from a recent staff survey related to DEI.
- **Student Well-Being.** Since the last Board meeting, I have met with more upper school students and the ASB. I have heard directly what their pain points are and I have taken action to try to address their major concerns. One of the concerns the ASB expressed is resulting in the launch of a student portal that will host easier-to-access information for students all in one place. I anticipate that some version of the student portal will be operational within the month of March.
- **Staff Well-Being.** Staff received trainings from *Seeds of Awareness* on strategies that promote healthy practices and mitigate some effects of stress. I co-hosted a space with Dr. Ward-Jackson to mourn the deaths of a former MWA faculty member and student alumnus. I have discussed with HR and Dr. Ward-Jackson, things we might offer to support staff through their sense of grief and loss this year.

### NOW WHAT

- **Modifications to Phased Plan for Campus Re-Opening.** MWA leadership are working with Dr. Ward-Jackson and her team to support modifications to our Phased Plan that will help us optimize for what the County will allow and what we think is safest and most sustainable for us through the remainder of the year. We will be discussing this topic as part of our Board meeting.
- **Q3 Reflections.** As we near the end of Q3 (March 31<sup>st</sup>), I discuss with my team (executive leadership) their reflections on their Q3 objectives and one area of focus for continuous improvement in Q4. We will also discuss how we want to close out the year and prepare for our annual evaluations (June). In our desire to be a more “test and learn” organization, we are practicing utilizing a set of questions to reflect as a group after meetings, events, or initiative launches – 1) *What was supposed to happen?* 2) *What actually happened?* 3) *Why was there a difference?* 4) *What can we learn from this?* In the times we have practiced using these guiding questions it has been very helpful.



# MWA Board Report

## Goals & Updates for 2020-21

### Goal #1

Discuss, develop, and agree on definitions, goals, and metrics in a set of cascading MOCHAs (a delegation framework – Managers, Owners, Contributors, Helpers, and Approver) in the areas of:

- a school-wide instructional philosophy
- innovation in teaching and learning practices
- social emotional development practices
- insights into the experiences of our Black stakeholders at MWA (students, parents, staff, & alumni)

### Goal #1 Updates

- **Progress** – Dr. Ward-Jackson led the final meeting with myself and the MOCHA Owners at the end of Feb. Each Owner presented their larger learnings and key takeaways from each of their initiatives, as well as providing some recommendations. As a next step, Dr. Ward-Jackson and I will discuss their key takeaways and recommendations, assess where we may want to learn more, and make any changes to the budget connected to any of the recommendations we want to move forward on. I am satisfied with the work done on these initiatives, the knowledge and insight gained through this process, and the timeliness in which we were able to complete this process. MOCHA Owners took the work seriously and found time to apply themselves within their respective areas.

Initiative	Essential Question/Task	Initial Key Takeaways
Black Stakeholders (Parents, Students, Staff, & Alumni)	<i>What is the experience (culture and conditions) for Black students, parents and teachers at Making Waves? What can we STOP, START &amp; CONTINUE to improve the experience?</i>	<ul style="list-style-type: none"> <li>• feel supported by staff</li> <li>• racial incidents impact their sense of belonging at MWA</li> <li>• more students self-identify as “Black or Af. Amer. than what is in PowerSchool (10)</li> <li>• more attention paid to students struggling vs. the ones doing well</li> </ul>
Unified Vision for Instruction	<i>What does excellent instruction look like at Making Waves Academy?</i>	<ul style="list-style-type: none"> <li>• There needs to be a more common vision for instruction</li> <li>• Faculty want a little more autonomy in the classroom</li> </ul>
Innovation in Instruction	<p><i>To what extent to faculty and staff feel safe to innovate?</i></p> <p><i>What conditions support innovative planning and implementation?</i></p>	<ul style="list-style-type: none"> <li>• Need a common definition for innovation</li> <li>• Faculty want a little less “red-tape” to try innovative practices</li> </ul>
Social-Emotional Development & Support	<i>Create a framework for proactively addressing the holistic needs of faculty, students and guardians.</i>	<ul style="list-style-type: none"> <li>• We are doing a lot to support all stakeholders – students, parents, and staff</li> <li>• This area could benefit from some prioritization &amp; focus</li> <li>• Need unifying threads &amp; structures to organize various approaches under one “theory of action”</li> </ul>



## MWA Board Report

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### **Goal #2**

Co-lead the strategic plan Program Committee Team (PCT), with Patrick, to meet Year 1 milestones and goals of the new strategic plan. Examples include expanding *college access* education in earlier grades at MWA (e.g. as early as 5<sup>th</sup> grade and with targeted programming for parents and students) and identifying unique instructional practices and innovations to be able to share with others.

### Goal #2 Updates

**CAP Changes** – In February and March, an integrated group of MWA and CAP leaders began to share with MWA staff and families the new proposed changes to CAP – 1) an “Opt-in” requirement for MWA students to participate and 2) a proposed change to the maximum award of the CAP scholarship (\$5,000) for students entering college in the fall of 2024. Thus far, the communication with stakeholders has gone well.

**Shared Beliefs and Approach** – In doing this work, Patrick and I agreed that it will be important for us to develop a set of shared beliefs across Making Waves. This document can support and inform decision-making, policies and practices, and initiative development. The PCT members have all had opportunities to review and refine the document. After another round of edits and revisions, I will bring share them with the MWA Board for review and input.



# Coversheet

## Q&A on Written Chief of Staff Report (COS)

**Section:** II. Standing Reports  
**Item:** G. Q&A on Written Chief of Staff Report (COS)  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** March 2021\_COS Board Report.pdf



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# Board Report

Chief of Staff

## March 2021

### Elizabeth Martinez

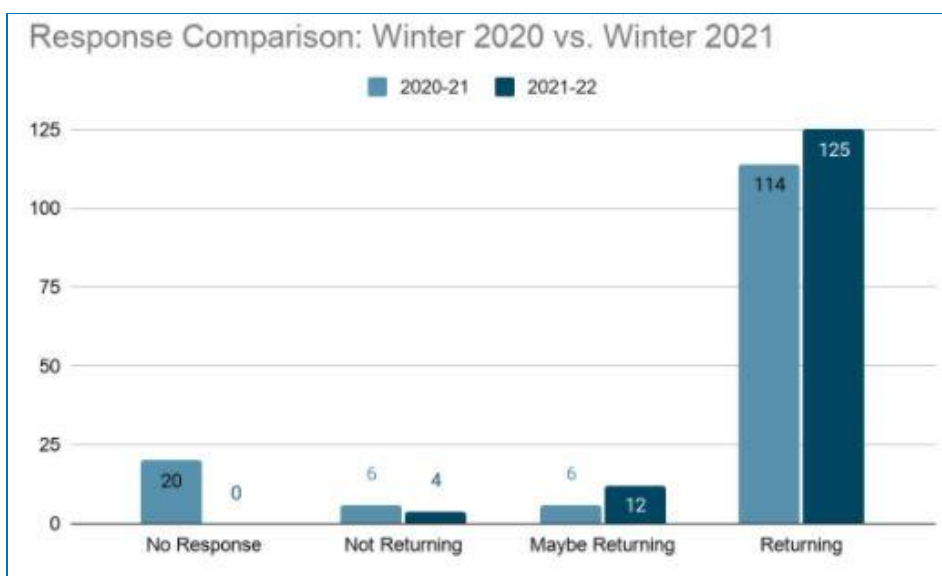
Chief of Staff

#### What?

Every winter we administer the Intent to Return process across the entire organization. The primary purpose of the process is to estimate retention rates and potential vacancies for the upcoming school year. The process has been consistently administered for several years at MWA. This year, I partnered with the Director of Human Resources to share my successes, challenges from the year prior and to place a renewed emphasis on the purpose of the process.

**Table A**

The process was administered in a timely manner and **we achieved 100% participation in comparison to last year's participation of 86.3%** (see Table A for more detail on the response rates).



In addition to their yes, no, or maybe response, we invite employees to provide us insight into mitigating personal or professional circumstances that could impact their ability to return next year. Table B provides a year-to-year comparison of the reasons provided to HR through the survey. All responses to this question were provided by employees who responded with Maybe or No.

**Table B**

	2020-21	2021-22
<b>Not Returning</b>	<ul style="list-style-type: none"> <li>● Relocating (1)</li> <li>● Graduate School (1)</li> <li>● Career Change (2)</li> </ul>	<ul style="list-style-type: none"> <li>● Relocating (4)</li> </ul>
<b>Maybe Returning</b>	<ul style="list-style-type: none"> <li>● Impact of reorganization (1)</li> <li>● Career Change (1)</li> <li>● Sustainability (1)</li> </ul>	<ul style="list-style-type: none"> <li>● Graduate School (3)</li> <li>● Personal Safety due to COVID (2)</li> <li>● Sustainability (2)</li> <li>● Relocating (1)</li> </ul>

## March 2021

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### So What?

Each year, we discuss staff retention rates as an area of growth because of the impact it has on students and our employees. It was encouraging to find that ***our projected overall retention rate is 88.6% (125) going into the next school year***, the majority of the expected departures are non-faculty positions. From prior experience, we know that ***this number can change between now and the start of the next school year*** but it is encouraging nonetheless. Additionally, in comparison to previous years the reasons employees provided as ***reasons for leaving MWA at the end of the school year are almost entirely focused on personal choices such as relocation and/or a change in career***. In fact, the ***four employees who are confirmed non-returners are leaving due to physical relocation***. While we have work to do through our Culture and Climate Committee, this is an indicator that we are moving in the right direction with regards to our culture. We are currently analyzing the data from our Staff Satisfaction Survey which we will share with the board during the May meeting.

The ***information we received*** from our non-returners and those on the fence about returning ***was consistent with national job transition trends as a result of the pandemic and wide-spread remote work***. Working conditions during the pandemic forced employees to think about their job differently. Some are enjoying the flexibility of working remotely, some are re-evaluating their contentment, or lack thereof, with California's cost of living, and some with extended families out of state were pulled strongly to return to their home states.

### Now What?

From my perspective, ***the process fulfilled its intended purpose and it provided some fruitful information***. Below you will find a list of next steps related to this process.

- We have ***three employees who did not sign their letter of intent and we are awaiting final confirmation of their status for next year***, supervisors have been instructed to engage with those employees as we simultaneously prepare to post those positions.
- At the end of the academic year (June 30, 2021) we will run our final turnover numbers but as of now we are ***projected to have a retention rate of 88.6%*** compared to 69% last academic year.
- We will be working with ***hiring managers and Talent to initiate the recruitment to fill vacant positions*** for the upcoming school year.
- While we see a national trend of organizations going fully remote as a way to retain and attract, we must also remember that we are a school who must serve students in person (this is what our Charter stipulates). ***When we reopen fully and distance learning is in our rear-view mirror, remote-only positions are not going to be broadly available but we are exploring a limited remote work policy for eligible positions*** which would allow some employees to work remotely a limited amount of time -- more to come on that soon!

# Coversheet

## Q&A on Written Finance Report (CFO)

**Section:** II. Standing Reports  
**Item:** H. Q&A on Written Finance Report (CFO)  
**Purpose:**  
**Submitted by:**  
**Related Material:** Executive Summary - 2020-21 Second Interim Budget.pdf  
Executive Summary - Governor's January Budget Proposal.pdf



## Executive Summary – 2<sup>nd</sup> Interim Report for FY 2020-21

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February 25, 2021

### Revenues Summary

- Government revenues **increased** by **\$341,433** or **2%**.
- SRE contributions **decreased** by **\$2,880,974** or **22%**.

### Expenses Summary

- The total expenses **decreased** by **\$2,539,541** or **9%**.
  - MWA expenses **decreased** by **\$2,172,717** or **9%**.
  - Central Office expenses **decreased** by **\$366,824** or **9%**.

### Key Overview for the 2<sup>nd</sup> Interim Budget

The following items highlight the key changes from the FY 2020-21 First Interim Budget to the Second Interim Budget:

1. **Government Revenues increased by \$341,433 (2%)** mainly because of the growth funding for additional students this year. The revenues for the school nutrition program are reduced due to the school closure.
2. **Staffing Vacancies** – We have not filled all budgeted positions for faculty and staff, and decided to postpone the hiring of several positions until next fiscal year.
3. **School Closure Savings** – We saved on contracted services (e.g., janitorial service, utilities, student food, and transportation), school supplies, and travel (for professional development and student field trip) due to the school closure.

### Overall Summary

Overall, Making Waves Academy expects to receive more government revenues for additional students and spend less than what the first interim budget projected due to the school closure:

- Added more Government revenues due to the growth funding for additional students.
- Saved on open positions and newly hired salary variances.
- Saved on contracted services, school supplies, and travels due to school closure.

## Detailed Summary of Changes from the 2020-21 1<sup>st</sup> Interim Budget to the 2<sup>nd</sup> Interim Budget

### **RICHMOND EXPENDITURES: TOTAL CHANGES – DECREASED BY \$2,172,717 (-9%)**

- I. Salaries and Benefits - Decreased by **\$1,056,443 (-7%)****

  - Saved on newly hired salary variances
  - Saved on open positions projected to start in April
  - Saved on ten open positions that will not be filled until next fiscal year
  - Saved on benefits for open positions

- II. Supplies - Decreased by **\$272,340 (-17%)****

  - Saved on textbooks purchase
  - Saved on school supplies
  - Saved on student food

- III. Contracted Services - Decreased by **\$843,934 (-11%)****

  - Saved on conference fees and travels
  - Saved on utilities
  - Saved on Janitorial services
  - Saved on student transportation
  - Saved on student field trips

### **CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – DECREASED BY \$366,824 (-9%)**

- I. Salaries and Benefits - Decreased by **\$115,126 (-4%)****

  - Saved on salary true-up adjustments and onboarding the HR Generalist position later than expected
  - Saved on retirement contributions
  - Saved on health benefits

- II. Supplies – Decreased by **\$60,550 (-57%)****

  - Saved on office supplies
  - Saved on contingency

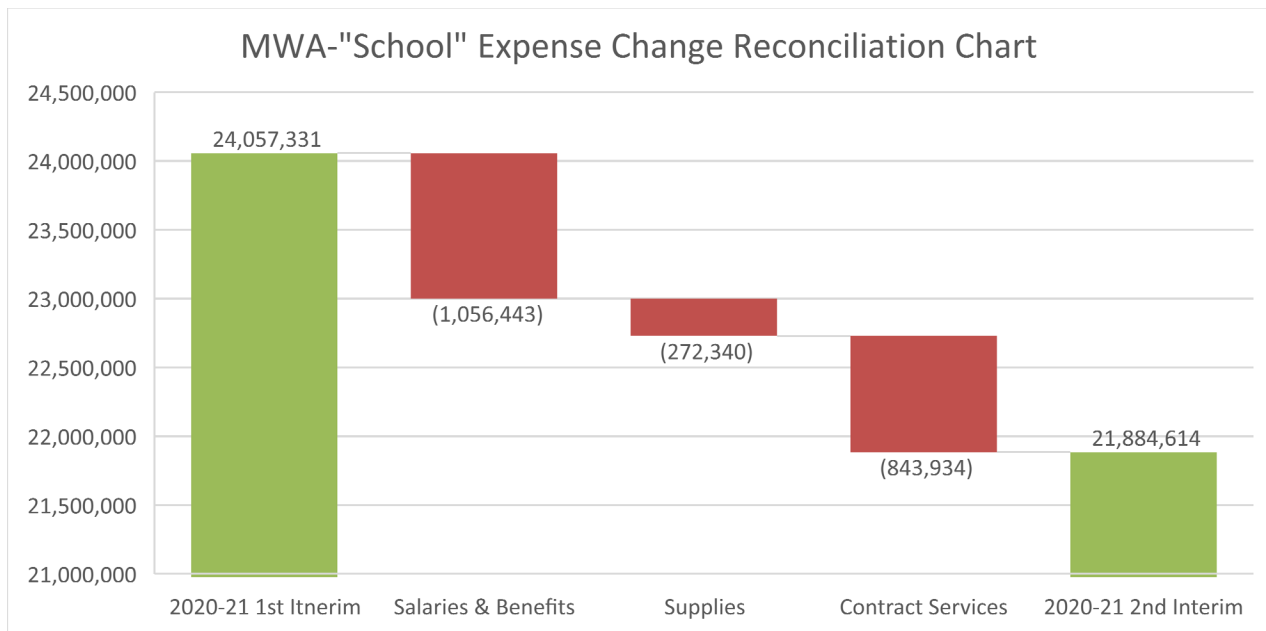
- III. Contracted Services - Decreased by **\$191,148 (-18%)****

  - Saved on professional development, conference fees, and travels
  - Saved on contract services
  - Saved on staff recruitment traveling

### FY 2020-21 2nd Interim Summary Financials for MWA

#### MWA – “School”

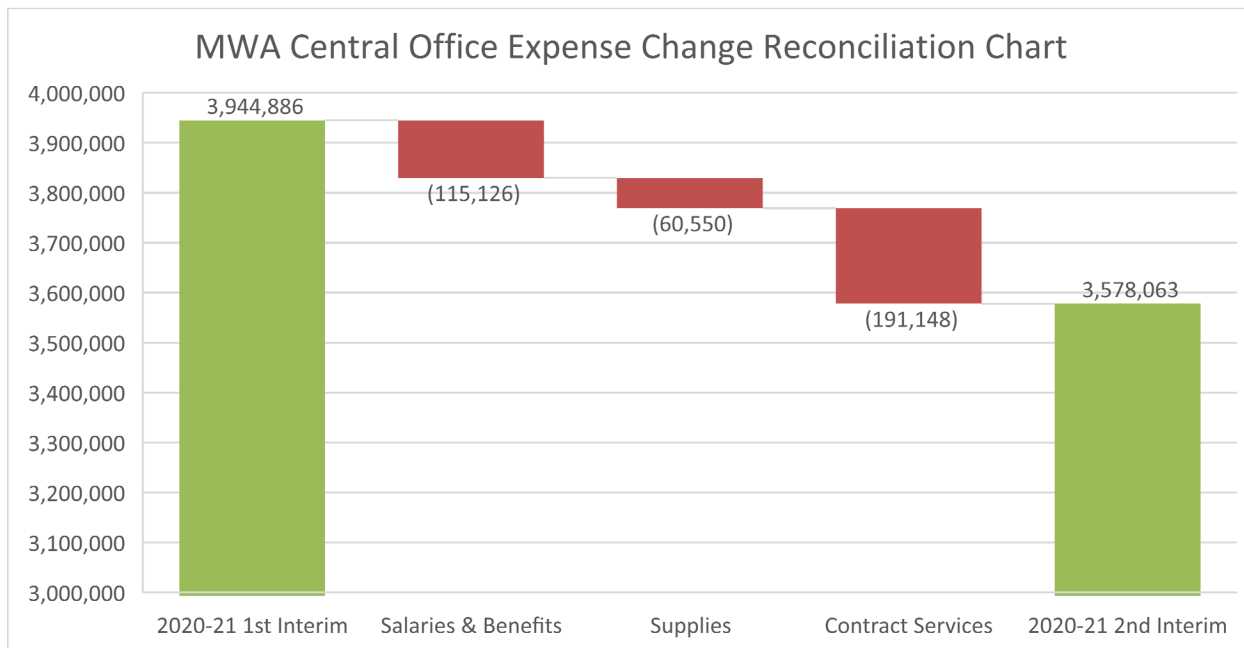
Location	2020-21 1 <sup>st</sup> Interim Budget	2020-21 2 <sup>nd</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
<b>Government</b>	\$15,049,137	\$15,390,569	\$341,433	2%
<b>Donation</b>	\$1,315,000	\$1,315,000	\$0	0%
<b>SRE</b>	\$7,743,194	\$5,229,044	-\$2,514,150	-32%
<b>Total Revenues</b>	<b>\$24,107,331</b>	<b>\$21,934,613</b>	<b>-\$2,172,717</b>	<b>-9%</b>
<b>Expenses</b>				
<b>Salaries/Benefits</b>	\$14,958,519	\$13,902,076	-\$1,056,443	-7%
<b>Supplies</b>	\$1,632,749	\$1,360,409	-\$272,340	-17%
<b>Contracted Services</b>	\$7,466,063	\$6,622,129	-\$843,934	-11%
<b>Total Expenses</b>	<b>\$24,057,331</b>	<b>\$21,884,614</b>	<b>-\$2,172,717</b>	<b>-9%</b>
<b>Revenues - Government per ADA</b>	<b>\$14,587</b>	<b>\$14,762</b>	<b>\$175</b>	<b>1%</b>
<b>Expenses – Cost per Student (Exclude CO Fees)</b>	<b>\$21,168</b>	<b>\$19,167</b>	<b>-\$2,001</b>	<b>-9%</b>





### FY 2020-21 2<sup>nd</sup> Interim Summary Financials for the MWA Central Office

MWA Central Office				
Location	2020-21 First Interim Budget	2020-21 Second Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
SRE	\$2,876,171	\$2,509,348	-\$366,823	-13%
SRE – Repayment of PPP Loan & Interest	\$2,500,000	\$2,500,000	\$0	0%
Central Office (Shared Services Allocation)	\$1,068,715	\$1,068,715	\$0	0%
<b>Total Revenues</b>	<b>\$6,444,886</b>	<b>\$6,078,063</b>	<b>-\$366,823</b>	<b>-6%</b>
<b>Expenses</b>				
Salaries/Benefits	\$2,768,984	\$2,653,859	-\$115,126	-4%
Supplies	\$106,240	\$45,690	-\$60,550	-57%
Contracted Services	\$1,069,662	\$878,514	-\$191,148	-18%
<b>Total Expenses</b>	<b>\$3,944,886</b>	<b>\$3,578,063</b>	<b>-\$366,824</b>	<b>-9%</b>



## Annual Budget Cycle

The **2<sup>nd</sup> Interim Report** is required by the California Department of Education (CDE) each year. Making Waves Academy (MWA) must submit the Second Interim Report for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by March 15<sup>th</sup>, 2021. CCCOE reviews and then submits the report to the CDE.

Making Waves Academy revenues and expenditures are subject to constant change. MWA budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the dynamic circumstances at MWA. The second interim report's financial projections have been updated to reflect current conditions and board actions taken since the adoption of the 1<sup>st</sup> Interim budget. With each financial report, MWA is asked to project revenues and expenditures through year-end, June 30, 2021.

	<b>Adopted Budget</b>	<b>1<sup>st</sup> Interim Budget</b>	<b>2<sup>nd</sup> Interim Budget</b>	<b>Unaudited Actuals</b>
<b>Period</b>	July 1st – June 30th	July 1 – October 31st	July 1 – January 31st	July 1 – June 30th
<b>Submission Date</b>	June 30th	December 15	March 15	September 15

**Making Waves Academy  
Budget FY2021**

**MWA - "School"  
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Version 1**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	5,736,493	5,948,359	211,865	4%	
5	8012	Education Protection Account Entitlement	2,540,030	2,084,871	(455,159)	-18%	Growth funding for additional students
6	8096	In Lieu of Property Taxes	2,328,053	2,986,049	657,996	28%	
7	8181	Special Education - Federal	130,920	128,963	(1,958)	-1%	
8	8220	Child Nutrition Programs - Fed	388,741	271,588	(117,153)	-30%	Fewer students participated in the meals program during the pandemic
9	8290	Federal Title I - Basic Grant	302,813	300,968	(1,845)	-1%	
10	8295	Federal Title II - Teacher and Principal Training	40,930	42,412	1,482	4%	
11	8296	Federal Title III - LEP	27,342	31,574	4,232	15%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,417	445	2%	
13	8299	CARES LLM and ESSER Funding	1,158,934	1,169,339	10,405	1%	
14	8311	State - Special Education	654,600	644,813	(9,788)	-1%	
15	8520	Child Nutrition Programs - State	25,871	20,540	(5,331)	-21%	
16	8545	School Fac Lease Rbmsmnt SB740	1,006,974	1,030,237	23,263	2%	
17	8550	Mandate Block Grand Funding CA	28,242	28,662	420	1%	
18	8560	State Lottery	204,315	206,389	2,074	1%	
20	8592	After School Program Grant	177,559	177,559	-	0%	
21	8621	Measure G Parcel Tax	275,347	295,830	20,483	7%	Funding for additional students
24	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
25	8981	Scully Related Entity (SRE)	7,743,194	5,229,044	(2,514,150)	-32%	
26	8986	School Supplies	6,000	6,000	-	0%	
27	8988	In-Kind Donations	9,000	9,000	-	0%	
28	8990	Contribution - Restricted	100,000	100,000	-	0%	
30		<b>Total Income</b>	<b>24,107,331</b>	<b>21,934,613</b>	<b>(2,172,717)</b>	<b>-9%</b>	
31							

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	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
36		<b>Expenses</b>					
37	1100	Teacher Salaries	4,522,565	4,243,695	(278,870)	-6%	Savings from vacant positions projected to start from April 2021 and pushed three teachers to be hired in FY22 instead of FY21
38	1103	Substitute Teacher Salaries	72,250	46,750	(25,500)	-35%	
39	1200	Certificated Pupil Support	604,050	588,153	(15,897)	-3%	Savings from onboarding employee a month later than budgeted
40	1300	Certificated Supervisor & Administrator Salaries	1,259,900	1,248,592	(11,308)	-1%	
41	1409	Certificated Special Temporary COLA Bonus	1,548,500	1,451,000	(97,500)	-6%	Savings from vacant positions projected to start from April 2021 and pushed various positions to be hired in FY22 instead of FY21
42	1900	Certificated Other Salaries	347,359	319,463	(27,896)	-8%	Savings from Math Specialist position to be hire in FY22
43	2100	Classified Instructional Aide Salaries	706,772	507,826	(198,946)	-28%	Variance from: • Savings from vacant Enrichment Instructors projected to start from April 2021 • Push to hire SSP tutors, interventionist, and teacher resident in FY22 instead of FY21
44	2200	Classified Support Staff Salaries	621,438	607,734	(13,704)	-2%	
45	2300	Classified Supervisor & Administrator Salaries	680,193	666,655	(13,539)	-2%	Savings from vacant positions projected to start from April 2021 and pushed various positions to be hired in FY22 instead of FY21
46	2400	Classified Clerical and Office Salaries	591,882	547,547	(44,335)	-7%	
47	2900	Classified Other Salaries	117,403	97,688	(19,715)	-17%	
48		<b>Total Salaries</b>	<b>11,072,313</b>	<b>10,325,103</b>	<b>(747,210)</b>	<b>-7%</b>	

**Making Waves Academy  
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**MWA - "School"  
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	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
49	3101	Certificated STRS	1,512,750	1,431,669	(81,081)	-5%	Benefits for vacant positions projected to start from April 2021 and true-up adjustments for all MWA staff
50	3301	Certificated Social Security/Medicare	351,857	328,551	(23,306)	-7%	
51	3401	Certificated Health & Welfare Benefits	1,600,026	1,410,799	(189,228)	-12%	
52	3501	Certificated Unemployment Insurance	55,362	51,626	(3,736)	-7%	
53	3601	Certificated Workers Comp Insurance	143,940	134,226	(9,714)	-7%	
54	3701	Certificated Retirement Match	99,206	97,037	(2,168)	-2%	
55	3999	Accrued Paid Time Off	123,066	123,066	-	0%	
56		<b>Total Benefits</b>	<b>3,886,207</b>	<b>3,576,973</b>	<b>(309,233)</b>	<b>-8%</b>	
57		<b>Total Salaries &amp; Benefits</b>	<b>14,958,519</b>	<b>13,902,076</b>	<b>(1,056,443)</b>	<b>-7%</b>	
58							
59	4100	Approved Textbooks and Core Curricula Materials	222,656	182,218	(40,438)	-18%	Less books are purchased since we are closer to year end
60	4200	Books and Other Reference Materials	1,000	1,000	-	0%	
61	4315	Custodial Supplies	68,000	68,000	-	0%	
62	4325	Instructional Materials & Supplies	230,125	197,375	(32,750)	-14%	Savings from school closure
64	4390	Other Food	6,750	3,750	(3,000)	-44%	
65	4410	Furniture, Equipment & Supplies (non-capitalized)	9,000	18,200	9,200	102%	
66	4420	Computers and IT Supplies (non-capitalized)	603,405	573,405	(30,000)	-5%	Amount reduced to align with actual spend
67	4710	Student Food Services	486,852	311,500	(175,352)	-36%	Less food are being served due to school closure
68	4910	Emergency Supplies	2,500	2,500	-	0%	
69	4990	Contingency	2,461	2,461	-	0%	
70		<b>Total Supplies</b>	<b>1,632,749</b>	<b>1,360,409</b>	<b>(272,340)</b>	<b>-17%</b>	
71	5210	Conference Fees	80,450	47,500	(32,950)	-41%	Savings from school closure
72	5215	Travel - Mileage, Parking, Tolls	1,500	1,000	(500)	-33%	
73	5220	Travel - Airfare & Lodging	4,500	-	(4,500)	-100%	
74	5225	Travel - Meals & Entertainment	2,000	-	(2,000)	-100%	
75	5305	Professional Dues & Memberships	16,458	16,458	-	0%	
76	5421	General Liability Insurance	175,006	175,006	-	0%	
77	5510	Utilities - Gas and Electric	336,000	108,500	(227,500)	-68%	
78	5515	Janitorial, Gardening Services & Supplies	373,800	223,800	(150,000)	-40%	Savings from school closure
79	5525	Utilities - Waste	48,000	20,000	(28,000)	-58%	
80	5530	Utilities - Water	47,200	49,500	2,300	5%	
81	5605	Equipment Leases and Rentals	148,800	148,800	-	0%	
82	5610	Occupancy Rent	1,685,749	1,685,749	-	0%	
83	5612	Additional Facilities Use Fees	28,000	25,000	(3,000)	-11%	
84	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%	
85	5617	Repairs and Maintenance - Non-computer Equipment	3,000	3,000	-	0%	
86	5618	Repairs & Maintenance - Auto	1,500	1,500	-	0%	

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2	Acct #	Account/Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
90	5806	County Oversight Fees	107,000	107,000	-	0%	
91	5810	Contracted Services	184,900	186,900	2,000	1%	
92	5810.001	Food Service Administration	1,000	1,000	-	0%	
94	5810.003	Student Transportation	319,485	40,500	(278,985)	-87%	Bus transportation savings from school closure
95	5810.004	Intervention & Consultation	217,566	217,566	-	0%	
96	5810.005	Psychological Services	688,552	688,552	-	0%	
97	5810.006	Substitute Teachers	60,000	40,000	(20,000)	-33%	Savings due to school closure
98	5810.007	Interscholastic - Coaches	78,000	58,000	(20,000)	-26%	
99	5810.008	Information Technology	884,882	884,882	-	0%	
101	5811	College Application Fees	32,000	17,000	(15,000)	-47%	Reduced amount due to expecting to get credit back
103	5820	Recruiting - Students	1,000	-	(1,000)	-100%	
104	5821	Printing and Reproduction	24,000	21,000	(3,000)	-13%	
105	5840	Entrance, Admission, & Ticket Fees (not staff conference)	64,400	11,400	(53,000)	-82%	Savings due to school closure
106	5850	Staff Recruitment	2,000	-	(2,000)	-100%	
109	5897	Special Ed Contract Services	400,000	400,000	-	0%	
110	5898	Use Tax	1,000	1,000	-	0%	
111	5905	Company Cell Phones	76,000	76,000	-	0%	
112	5910	Internet and Wifi	85,000	85,000	-	0%	
113	5915	Postage and Delivery	24,300	24,300	-	0%	
114	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
116	6900	Depreciation and Amortization	25,000	18,201	(6,799)	-27%	
117	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,068,715	1,068,715	-	0%	
118		<b>Total Contract Services</b>	<b>7,466,063</b>	<b>6,622,129</b>	<b>(843,934)</b>	<b>-11%</b>	
119							
120		Total Salaries & Benefits	14,958,519	13,902,076	(1,056,443)	-7%	
121		Total Supplies	1,632,749	1,360,409	(272,340)	-17%	
122		Total Contract Services	7,466,063	6,622,129	(843,934)	-11%	
123		<b>Total Expenses</b>	<b>24,057,331</b>	<b>21,884,614</b>	<b>(2,172,717)</b>	<b>-9%</b>	
141							
142		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>			

Making Waves Academy  
Budget FY2021

MWA Central Office  
2nd Interim  
Version 1

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
25	8981	Scully Related Entity (SRE)	5,376,172	5,009,348	(366,824)	-7%	
29	INCO.INC	Central Office (Revenue from Shared S	1,068,715	1,068,715	-	0%	
30		<b>Total Income</b>	<b>6,444,886</b>	<b>6,078,063</b>	<b>(366,824)</b>	-6%	
31							
35							
36		<b>Expenses</b>					
41	1409	Certificated Special Temporary COLA E	178,500	176,000	(2,500)	-1%	
43	2100	Classified Instructional Aide Salaries	-	-	-		
45	2300	Classified Supervisor & Administrator S	1,817,491	1,724,315	(93,176)	-5%	Salary projection and true up adjustments for MWAS-CO staff
46	2400	Classified Clerical and Office Salaries	131,965	131,965	-	0%	
48		<b>Total Salaries</b>	<b>2,127,956</b>	<b>2,032,280</b>	<b>(95,676)</b>	-4%	
49	3101	Certificated STRS	79,908	74,506	(5,402)	-7%	
50	3301	Certificated Social Security/Medicare	125,155	120,154	(5,001)	-4%	
51	3401	Certificated Health & Welfare Benefits	236,110	228,772	(7,337)	-3%	
52	3501	Certificated Unemployment Insurance	10,640	10,161	(478)	-4%	
53	3601	Certificated Workers Comp Insurance	27,663	26,420	(1,244)	-4%	
54	3701	Certificated Retirement Match	61,306	61,319	13	0%	
55	3999	Accrued Paid Time Off	100,246	100,246	-	0%	
56		<b>Total Benefits</b>	<b>641,029</b>	<b>621,579</b>	<b>(19,450)</b>	-3%	
57		<b>Total Salaries &amp; Benefits</b>	<b>2,768,984</b>	<b>2,653,859</b>	<b>(115,126)</b>	-4%	
58							

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
60	4200	Books and Other Reference Materials	2,500	2,500	-	0%	
63	4330	Office Supplies	15,700	8,350	(7,350)	-47%	
64	4390	Other Food	3,500	800	(2,700)	-77%	
65	4410	Furniture, Equipment & Supplies (non-c	2,000	1,500	(500)	-25%	
66	4420	Computers and IT Supplies (non-capita	7,540	7,540	-	0%	
69	4990	Contingency	75,000	25,000	(50,000)	-67%	
70		<b>Total Supplies</b>	<b>106,240</b>	<b>45,690</b>	<b>(60,550)</b>	<b>-57%</b>	
71	5210	Conference Fees	47,845	28,345	(19,500)	-41%	Savings due to school closure
72	5215	Travel - Mileage, Parking, Tolls	8,450	4,750	(3,700)	-44%	
73	5220	Travel - Airfare & Lodging	18,500	4,600	(13,900)	-75%	Savings due to school closure
74	5225	Travel - Meals & Entertainment	8,450	2,850	(5,600)	-66%	
75	5305	Professional Dues & Memberships	25,049	28,049	3,000	12%	
81	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
82	5610	Occupancy Rent	-	-	-		
83	5612	Additional Facilities Use Fees	-	-	-		
87	5803	Accounting Fees	15,000	30,000	15,000	100%	
88	5804	Legal Fees	81,000	70,000	(11,000)	-14%	Amount reduced to align with actual spend
91	5810	Contracted Services	417,500	351,000	(66,500)	-16%	Savings from school closure
93	5810.002	Student Information & Assessment	61,500	61,500	-	0%	
95	5810.004	Intervention & Consultation	21,250	5,250	(16,000)	-75%	Savings from school closure
96	5810.005	Psychological Services	17,148	5,000	(12,148)	-71%	
99	5810.008	Information Technology	109,770	109,770	-	0%	
103	5820	Recruiting - Students	10,000	10,000	-	0%	
104	5821	Printing and Reproduction	1,500	1,500	-	0%	
106	5850	Staff Recruitment	128,200	83,200	(45,000)	-35%	Savings from school closure
107	5851	Professional Development	30,000	15,000	(15,000)	-50%	
108	5853	Payroll Processing Fees	40,000	38,000	(2,000)	-5%	
111	5905	Company Cell Phones	16,000	16,000	-	0%	
112	5910	Internet and Wifi	4,300	4,300	-	0%	
113	5915	Postage and Delivery	-	2,200	2,200		
115	5992	Bank fees	2,000	1,000	(1,000)	-50%	
118		<b>Total Contract Services</b>	<b>1,069,662</b>	<b>878,514</b>	<b>(191,148)</b>	<b>-18%</b>	
119							



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	A	B	C	H	K	L	M
			FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
2	Account #	Account Title					
120		Total Salaries & Benefits	2,768,984	2,653,859	(115,126)	-4%	
121		Total Supplies	106,240	45,690	(60,550)	-57%	
122		Total Contract Services	1,069,662	878,514	(191,148)	-18%	
123		<b>Total Expenses</b>	<b>3,944,886</b>	<b>3,578,063</b>	<b>(366,824)</b>	<b>-9%</b>	
124							
125		<b>Net Income</b>	<b>2,500,000</b>	<b>2,500,000</b>			

Making Waves Academy  
Budget FY2021

MWA-"School" and MWA Central Office  
2nd Interim  
Version 1

	A	B	C	H	K	L	
1		<b>Summary</b>					
					<b>Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)</b>	<b>% Variance (C) vs. (A)</b>	
2	<b>Account #</b>	<b>Account Title</b>	<b>FY2021 1st Interim Budget (A)</b>	<b>FY2021 2nd Interim Budget (C)</b>			
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	5,736,493	5,948,359	211,865	4%	
5	8012	Education Protection Account Entitlement	2,540,030	2,084,871	(455,159)	-18%	
6	8096	In Lieu of Property Taxes	2,328,053	2,986,049	657,996	28%	
7	8181	Special Education - Federal	130,920	128,963	(1,958)	-1%	
8	8220	Child Nutrition Programs - Fed	388,741	271,588	(117,153)	-30%	
9	8290	Federal Title I - Basic Grant	302,813	300,968	(1,845)	-1%	
10	8295	Federal Title II - Teacher and Principal Training	40,930	42,412	1,482	4%	
11	8296	Federal Title III - LEP	27,342	31,574	4,232	15%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,417	445	2%	
13	8299	CARES LLM and ESSER Funding	1,158,934	1,169,339	10,405	1%	
14	8311	State - Special Education	654,600	644,813	(9,788)	-1%	
15	8520	Child Nutrition Programs - State	25,871	20,540	(5,331)	-21%	
16	8545	School Fac Lease Rmbsmnt SB740	1,006,974	1,030,237	23,263	2%	
17	8550	Mandate Block Grand Funding CA	28,242	28,662	420	1%	
18	8560	State Lottery	204,315	206,389	2,074	1%	
20	8592	After School Program Grant	177,559	177,559	-	0%	
21	8621	Measure G Parcel Tax	275,347	295,830	20,483	7%	
24	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
25	8981	Scully Related Entity (SRE)	13,119,366	10,238,392	(2,880,974)	-22%	
26	8986	School Supplies	6,000	6,000	-	0%	
27	8988	In-Kind Donations	9,000	9,000	-	0%	
28	8990	Contribution - Restricted	100,000	100,000	-	0%	
29	INCO.INC	Central Office (Revenue from Shared Services)	1,068,715	1,068,715	-	0%	
30		<b>Total Income</b>	<b>30,552,217</b>	<b>28,012,676</b>	<b>(2,539,541)</b>	<b>-8%</b>	

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2	Account #	Account Title				
31						
36		<b>Expenses</b>				
37	1100	Teacher Salaries	4,522,565	4,243,695	(278,870)	-6%
38	1103	Substitute Teacher Salaries	72,250	46,750	(25,500)	-35%
39	1200	Certificated Pupil Support	604,050	588,153	(15,897)	-3%
40	1300	Certificated Supervisor & Administrator Salaries	1,259,900	1,248,592	(11,308)	-1%
41	1409	Certificated Special Temporary COLA Bonus	1,727,000	1,627,000	(100,000)	-6%
42	1900	Certificated Other Salaries	347,359	319,463	(27,896)	-8%
43	2100	Classified Instructional Aide Salaries	706,772	507,826	(198,946)	-28%
44	2200	Classified Support Staff Salaries	621,438	607,734	(13,704)	-2%
45	2300	Classified Supervisor & Administrator Salaries	2,497,684	2,390,969	(106,715)	-4%
46	2400	Classified Clerical and Office Salaries	723,847	679,512	(44,335)	-6%
47	2900	Classified Other Salaries	117,403	97,688	(19,715)	-17%
48		<b>Total Salaries</b>	<b>13,200,268</b>	<b>12,357,382</b>	<b>(842,886)</b>	<b>-6%</b>
49	3101	Certificated STRS	1,592,658	1,506,175	(86,483)	-5%
50	3301	Certificated Social Security/Medicare	477,012	448,705	(28,308)	-6%
51	3401	Certificated Health & Welfare Benefits	1,836,136	1,639,571	(196,565)	-11%
52	3501	Certificated Unemployment Insurance	66,001	61,787	(4,214)	-6%
53	3601	Certificated Workers Comp Insurance	171,603	160,646	(10,958)	-6%
54	3701	Certificated Retirement Match	160,512	158,357	(2,155)	-1%
55	3999	Accrued Paid Time Off	223,312	223,312	-	0%
56		<b>Total Benefits</b>	<b>4,527,235</b>	<b>4,198,552</b>	<b>(328,683)</b>	<b>-7%</b>
57		<b>Total Salaries &amp; Benefits</b>	<b>17,727,503</b>	<b>16,555,935</b>	<b>(1,171,569)</b>	<b>-7%</b>
58						
59	4100	Approved Textbooks and Core Curricula Mate	222,656	182,218	(40,438)	-18%
60	4200	Books and Other Reference Materials	3,500	3,500	-	0%
61	4315	Custodial Supplies	68,000	68,000	-	0%
62	4325	Instructional Materials & Supplies	230,125	197,375	(32,750)	-14%
63	4330	Office Supplies	15,700	8,350	(7,350)	-47%
64	4390	Other Food	10,250	4,550	(5,700)	-56%
65	4410	Furniture, Equipment & Supplies (non-capitaliz	11,000	19,700	8,700	79%
66	4420	Computers and IT Supplies (non-capitalized)	610,945	580,945	(30,000)	-5%
67	4710	Student Food Services	486,852	311,500	(175,352)	-36%
68	4910	Emergency Supplies	2,500	2,500	-	0%
69	4990	Contingency	77,461	27,461	(50,000)	-65%
70		<b>Total Supplies</b>	<b>1,738,989</b>	<b>1,406,099</b>	<b>(332,890)</b>	<b>-19%</b>

Making Waves Academy  
Budget FY2021

MWA-"School" and MWA Central Office  
2nd Interim  
Version 1

	A	B	C	H	K	L
			FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
71	5210	Conference Fees	128,295	75,845	(52,450)	-41%
72	5215	Travel - Mileage, Parking, Tolls	9,950	5,750	(4,200)	-42%
73	5220	Travel - Airfare & Lodging	23,000	4,600	(18,400)	-80%
74	5225	Travel - Meals & Entertainment	10,450	2,850	(7,600)	-73%
75	5305	Professional Dues & Memberships	41,507	44,507	3,000	7%
76	5421	General Liability Insurance	175,006	175,006	-	0%
77	5510	Utilities - Gas and Electric	336,000	108,500	(227,500)	-68%
78	5515	Janitorial, Gardening Services & Supplies	373,800	223,800	(150,000)	-40%
79	5525	Utilities - Waste	48,000	20,000	(28,000)	-58%
80	5530	Utilities - Water	47,200	49,500	2,300	5%
81	5605	Equipment Leases and Rentals	155,000	155,000	-	0%
82	5610	Occupancy Rent	1,685,749	1,685,749	-	0%
83	5612	Additional Facilities Use Fees	28,000	25,000	(3,000)	-11%
84	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%
85	5617	Repairs and Maintenance - Non-computer Equ	3,000	3,000	-	0%
86	5618	Repairs & Maintenance - Auto	1,500	1,500	-	0%
87	5803	Accounting Fees	15,000	30,000	15,000	100%
88	5804	Legal Fees	81,000	70,000	(11,000)	-14%
89	5805	External Management and Administrative Fees	-	-	-	
90	5806	County Oversight Fees	107,000	107,000	-	0%
91	5810	Contracted Services	602,400	537,900	(64,500)	-11%
92	5810.001	Food Service Administration	1,000	1,000	-	0%
93	5810.002	Student Information & Assessment	61,500	61,500	-	0%
94	5810.003	Student Transportation	319,485	40,500	(278,985)	-87%
95	5810.004	Intervention & Consultation	238,816	222,816	(16,000)	-7%
96	5810.005	Psychological Services	705,700	693,552	(12,148)	-2%
97	5810.006	Substitute Teachers	60,000	40,000	(20,000)	-33%
98	5810.007	Interscholastics - Coaches	78,000	58,000	(20,000)	-26%
99	5810.008	Information Technology	994,652	994,652	-	0%
100	5810.009	Outsourced Teaching	-	-	-	
101	5811	College Application Fees	32,000	17,000	(15,000)	-47%
102	5812	College Entrance Exams	-	-	-	
103	5820	Recruiting - Students	11,000	10,000	(1,000)	-9%
104	5821	Printing and Reproduction	25,500	22,500	(3,000)	-12%
105	5840	Entrance, Admission, & Ticket Fees (not staff	64,400	11,400	(53,000)	-82%

Making Waves Academy  
Budget FY2021

MWA-"School" and MWA Central Office  
2nd Interim  
Version 1

	A	B	C	H	K	L
			FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
106	5850	Staff Recruitment	130,200	83,200	(47,000)	-36%
107	5851	Professional Development	91,500	76,500	(15,000)	-16%
108	5853	Payroll Processing Fees	40,000	38,000	(2,000)	-5%
109	5897	Special Ed Encroachment WCCUSD	400,000	400,000	-	0%
110	5898	Use Tax	1,000	1,000	-	0%
111	5905	Company Cell Phones	92,000	92,000	-	0%
112	5910	Internet and Wifi	89,300	89,300	-	0%
113	5915	Postage and Delivery	24,300	26,500	2,200	9%
114	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
115	5992	Bank fees	2,000	1,000	(1,000)	-50%
116	6900	Depreciation and Ammortization	25,000	18,201	(6,799)	-27%
117	INCO.EXP	5895 Central Office (Shared Services Allocatio	1,068,715	1,068,715	-	0%
118		<b>Total Contract Services</b>	<b>8,535,725</b>	<b>7,500,643</b>	<b>(1,035,082)</b>	<b>-12%</b>
119						
120		Total Salaries & Benefits	17,727,503	16,555,935	(1,171,569)	-7%
121		Total Supplies	1,738,989	1,406,099	(332,890)	-19%
122		Total Contract Services	8,535,725	7,500,643	(1,035,082)	-12%
123		<b>Total Expenses</b>	<b>28,002,217</b>	<b>25,462,676</b>	<b>(2,539,541)</b>	<b>-9%</b>
124						
125		<b>Net Income</b>	<b>2,550,000</b>	<b>2,550,000</b>		



## Executive Summary on 2021-22 Governor’s Budget Proposal

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**February 25, 2021**

The Newsom Administration released a summary of his 2021-22 budget proposal on Friday, January 8th, including significant proposed mid-year changes to the current, 2020-21 budget. His proposals come in the context of a state economy that is proving resilient in the face of the COVID-19 pandemic. While we have to keep in mind that many of the Governor’s proposed augmentations will be subject to significant changes or revision in the next few months, I have provided a summary below of the governor’s budget proposals and their impact on MWA’s 2021-22 budget:

**Restored COLA for LCFF:** The governor proposes restoring the un-funded 2.31 percent cost-of-living adjustment (COLA) for 2020-21 along with an estimated 1.5 percent for 2021-22, for a net increase of **3.84 percent**. This restoration would occur in 2021-22. Please note that the COLA of 3.84 percent **only applies to the local control funding formula or LCFF**, which accounts for more the 80% of MWA’s total state funding. Non-LCFF categorical programs such as special education, mandate block grants, child nutrition, and SB 740 Charter Facility Grants will be funded on a COLA of **1.5 percent**. The Department of Finance has also projected the following COLA estimates for future years:

Year	Estimated COLA
2021-22	3.84%
2022-23	2.82%
2023-24	2.98%
2024-25	3.05%

**Reduced Deferrals:** The Governor’s Budget would “buy-down” roughly **two-thirds** of the \$11 billion of K-12 funding deferrals slated for **spring of 2022**, eliminating the deferrals proposed for the months of February through May and leaving the \$3.7 billion deferral for the month of June, 2022 in place. It is important to note that the **cash deferrals for FY 2020-21** starting this month (February 2021) **are not affected** by the Governor’s Budget for 2021-22. The repayment schedule for these deferrals remains, with schools receiving these apportionments from July through November 2021 as enacted in the 2020 Budget Act.

**Expanded Learning Time and Academic Intervention Funding:** **\$4.6 billion** of **one-time** funding for expanded learning time and academic interventions. These would provide funding for targeted interventions for low-income, English learner, foster youth, and homeless youth for extended school year, community learning hubs, and other targeted strategies to address pandemic-related learning loss. It is estimated that this add-on would provide a **6.8 percent** boost to each LEA’s 2020-21 LCFF funding entitlement as computed at the First Principal Apportionment. It translates to about a total funding of **\$700k** to MWA. There are some strings

attached to this grant, including that LEA governing boards would need to adopt **an addendum to their Local Control and Accountability Plan** (yes, yet another plan) describing how the funds will be used.

***In-Person Instruction Grant:*** **\$2 billion** of one-time funding for in-person instruction grant, which would be apportioned to eligible local education agencies (LEAs, including classroom-based charter schools), and would be allocated in proportion to LEAs' funding from the Local Control Funding Formula (LCFF). MWA is eligible for about \$300k from this grant.

***Teacher Professional Development and Credentialing:*** Newsom proposes over a **half-billion dollars** in augmentations to various teacher professional development and credentialing programs to address myriad topics and extend grant programs to individuals training to teach in high-demand areas. It is not year clear this grant will be allocated to LEAs.

***STRS Contributions:*** As you may recall, to provide schools with increased fiscal relief, the 2020 Budget redirected \$2.3 billion to temporarily reduce employer pension contribution rates in 2020-21 and 2021-22. As a result, for 2021-22, CalSTRS will reduce the employer rate from 18.1 percent to approximately **15.92 percent**.

***Additional Federal Funding:*** Not specifically included in the state budget proposal is approximately \$6.7 billion to TK-12 schools from the federal relief package approved in December, to be allocated based on schools' Title I counts. The size of this funding is roughly four times as large as the prior round of federal funding from the first federal COVID relief bill. School Service of California estimated that MWA would receive about **\$1.02M** in this 2<sup>nd</sup> round of federal funding based on our Title I entitlement.

### **Can We Bank on these proposed augmentations by the governor?**

All these proposals yet to be reviewed by the Legislature. The Legislature may have different priorities, and pending proposals from the incoming Biden Administration to allocate yet a third major round of federal funding may affect the outcome. As such, **Eric Premack (the top financial guru in California for charter school finances) from Charter School Development Center does not recommend budgeting these funds just yet except for the restored COLA, the temporary STRS relief, and the additional federal funding.**

### **Next Steps:**

The Governor's Budget is only the first step in enacting the state budget for 2021-22. The Department of Finance is expected to release more programmatic details in the Budget Trailer Bill soon. The Legislature is expected to take early action on mid-year adjustments in the coming weeks and continue budget hearings through the spring. Economic assumptions, including the COLA, will be updated in mid-May. The Legislature must adopt the 2021-22 budget by June 15. We will provide a budget update in the June board meeting.

### **Summary of the impact on MWA's 2021-22 budget:**

I have summarized the impact below of the governor’s budget proposal on MWA’s 2021-22 budget. As mentioned above, at this point we have only budgeted the restored COLA, the temporary STRS relief, and the additional federal funding based on Eric’s recommendations.

Budget items	Estimated Net Positive/ <b>(Negative)</b> Budget Impact	Notes
Restored COLA (Revenue)	\$700,000	3.84% for LCFF and 1.5% for categorical programs.
2 <sup>nd</sup> Round Federal COVID Relief Funding (Revenue)	\$1,020,000	Based on School Services of California estimate. This should be considered one-time funding.
Temporary CalSTRS Relief (Savings)	180,000	Employer contribution reduced from 18.1% to 15.92%
<b>Total Net Impact:</b>	<b>\$1,900,000</b>	



# Coversheet

## Committee and Advisory Committee Updates

**Section:** III. Non-Action Items  
**Item:** A. Committee and Advisory Committee Updates  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** March 2021 Board Meeting Committee Updates.pdf

## Diversity, Equity, and Inclusion Advisory Committee

Hello MWA Board, We hope this email finds you well! Please see below for updates from our DEI Working Groups and DEI work in general at MWA.

### Liz Martinez - Staff Culture, Climate & HR Operations

Wins	Challenges
<ul style="list-style-type: none"> <li>● First meeting happened on February 5th - very productive!</li> <li>● Facilitator provided an update on all DEI work that has happened this academic year</li> <li>● Team is currently reviewing the survey data and coming back together the first week of March to discuss biggest points of concern/satisfaction</li> <li>● Working Group is excited to jump in!</li> </ul>	<ul style="list-style-type: none"> <li>● Scheduling time where everyone is available can be difficult</li> <li>● Communication about progress could be improved so that everyone has the same information in a timely manner</li> </ul>

### Michelle Chan - Student Culture & Climate

Wins	Challenges
<ul style="list-style-type: none"> <li>● First meeting took place in December</li> <li>● Group set up expectations and norms and reviewed the timeline of Workgroup activities</li> <li>● It was a good session to set up team norms and establish expectations and direction of the Workgroup</li> <li>● Next meeting will take place after February Break to conduct a deep dive of the data</li> </ul>	<ul style="list-style-type: none"> <li>● Similar roadblocks - scheduling - there are specific pockets of time that the whole team can meet</li> <li>● Making sure that this effort is successful and that it produces results/changes</li> </ul>

### Danilo Garcia - Family & Community Engagement

Wins	Challenges
<ul style="list-style-type: none"> <li>● First meeting took place before the December break, second meeting is scheduled for this Friday</li> <li>● Working Group reviewed the purpose and intention of the work</li> <li>● Working Group is eager to contribute and discussed potential partnerships with stakeholders</li> <li>● The group is going to collaborate with Raynell Crews-Gamez given her new role to understand what data is available and what efforts are already taking place</li> </ul>	<ul style="list-style-type: none"> <li>○ Data sources are limited when it comes to family and community engagement</li> <li>● There are a lot of efforts we are already doing to address family and community engagement but we don't have them codified</li> <li>● Managing multiple roles and calendaring meetings has been challenging without presetting meetings</li> </ul>

**Kassandre Harper-Cotton - Teaching & Learning**

Wins	Challenges
<ul style="list-style-type: none"> <li>● The group calendared a bi-weekly cadence of meetings and met ‘asynchronously’ when needed.                             <ul style="list-style-type: none"> <li>○ 11/10, 12/8, 1/5/21, 1/19/21, 2/2 (cancelled)</li> </ul> </li> <li>● We established and reviewed norms at each meeting which included that of confidentiality (no names) and approaching data from a place of inquiry.</li> <li>● Calendared 1-2 open work times that were devoted to the process, looking at data, and community-building.</li> <li>● Conversations were candid, data-driven, and student-centered.</li> <li>● Identified areas where DEI work should be integrated and practiced (i.e. Friday PDs, grade level meetings, during instructional coaching, content meetings, etc.)</li> <li>● Will continue to look at data and incorporate new learnings</li> </ul>	<ul style="list-style-type: none"> <li>● We were working on the templates, but were sometimes lost in terms of how we should record our findings and what to do with them</li> <li>● Need guidance on how to present data to the DEI team next</li> <li>● Would like more training on how to be an effective facilitator in the space</li> </ul>

**Other DEI Work at MWA**

- **Executive Team Training:** the Executive Team participated in a three-session training prior to the all staff training. This was intentional to ensure that the Executive Team could digest the training and be engaged/supportive during the all staff training.
- **All Staff Training:** all MWA employees will participate in two sessions (Diversity Uncovered & Conscious Conversations), approximately 60% of the staff have already completed the training.
- **Supervisor Training:** All MWA supervisors will receive follow up sessions that will focus on identifying, preventing, and addressing instances of micro aggressions/discrimination or other forms of harm related to someone’s identity.
- **Policy Review:** Liz Martinez is working with CircleUp Education to review MWA’s complaint policies and update them as needed to increase transparency and accessibility.

**Culture and Climate Advisory Committee**

- This year, the Culture and Climate Committee of the Board collaborated to revamp the MWA Staff Satisfaction Survey for the 2020-2021 school year. The committee is composed of Layla Naranjo & Margaret Watson (Board Members), Liz Martinez (Chief of Staff), Fe Campbell (Director of HR), and Raynell Crews-Gamez (Director of School Culture and Family Engagement. The committee worked together to research, craft, and refine the survey (**questions below**).
- The survey launched on February 24th and **closed on March 2nd with a participation of 84.4% (119/141) which is great.** The results will be shared with the board in a subsequent board meeting.

# Survey Questions

<b>Job Satisfaction &amp; Mission Alignment</b>	
1	Overall, how do you feel as an employee at MWA?
2	My work has special meaning to me, this is not “just a job”.
3	MWA takes adequate action to promote employee wellness.
4	I feel that I personally contribute to MWA’s mission.
5	I feel that my colleagues contribute to MWA’s mission.
6	I feel that my colleagues embody MWA’s core values.
7	I feel valued in my role at MWA.
8	I would recommend employment at MWA.
<b>Work Environment/Support</b>	
<i>A positive, productive work environment is critical for any successful school or department. Staff members working together for a common purpose and mission will more efficiently and effectively achieve their goals. As you respond to each statement below, think about your office, department or school experiences this school year.</i>	
9	I feel comfortable sharing my opinions and ideas.
10	I believe that collaboration is encouraged among teachers and staff at this school.
11	I believe work is distributed fairly in my department (most weeks, I can get my work done during my standard hours).
12	If an unusual situation comes up at work, I know who to go to for a solution.
<b>School Leadership</b>	
<i>Below are statements related to MWA’s school leadership. As you respond, please think about your experience this school year. Note: In addition to the Sr. School Director, school leadership includes the following areas: Academic Instruction, Holistic Support Services, College &amp; Career Counseling, Family Engagement, Athletics &amp; Operations.</i>	
13	I have confidence in school leadership.
14	School leadership is prepared to deal with both expected and unexpected events/issues.
<b>Executive Leadership</b>	
<i>Below are statements related to MWA’s executive leadership. As you respond, please think about your experience this school year. Note: Executive leadership includes the Chief Executive Officer, Chief of Staff, Managing Director of Community Engagement, Managing Director of IT, Managing Director of Talent Acquisition &amp; Chief Financial Officer.</i>	
15	I have confidence in executive leadership.
16	Executive leadership is prepared to deal with both expected and unexpected events/issues.
<b>Open-Ended Questions</b>	
17	Are there some things we are doing great here?
18	Are there some things we are not doing so great here?
<b>Communication</b>	
<i>Communicating effectively and efficiently ensures our staff is informed about important information in the most efficient manner possible. As you respond, please think about your workplace office, department or school experiences this school year.</i>	
19	MWA clearly explains how key decisions are made.
20	MWA effectively communicates important issues that affect me.
21	MWA actively seeks input from a diverse group of employees regarding decisions that affect staff.
22	I believe I can influence decisions at my school or department.
23	Executive and School leaders have communicated a vision that motivates me.

**Relationship with Primary Supervisor**

*Below are statements related to your relationship with your primary supervisor. As you respond, please think about your experiences this school year.*

24	My supervisor has helped me identify my strengths and areas for growth.
25	I feel comfortable asking my supervisor for help.
26	I am satisfied with the level of interaction and/or check-ins with my primary supervisor to receive regular support and provide my own feedback.

**Relationship with Coworkers**

*Below are statements related to school relations and support. As you respond, please think about your experiences this school year.*

27	I feel respected by other employees at MWA.
28	Collaboration is encouraged among teachers and staff at MWA.
29	A colleague has helped me identify my strengths and areas for growth.

**Growth & Development Opportunities**

*Below are statements related to growth and development opportunities. As you respond, please think about your PD experiences and consideration to take additional duties such as admin, content lead, grade level lead, etc. this school year.*

30	I have access to tools and resources needed to be successful in my role.
31	I am interested in taking on additional duties at MWA.
32	I believe there are desirable career opportunities for me at MWA.
33	I envision myself having a long-term career (5+ years) at MWA.

**Final Thoughts**

34	Is there anything you would like to share or elaborate on?
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# Coversheet

## Standing School Reopening Update

**Section:** III. Non-Action Items  
**Item:** B. Standing School Reopening Update  
**Purpose:** Discuss  
**Submitted by:** Evangelia Ward-Jackson  
**Related Material:** Reopening Update Slides for Board\_2020.03.04.pptx

**BACKGROUND:**

Please review the slides as a pre-read regarding the status of our local conditions as it relates to the impact of Covid-19 on school reopening. We will engage the Board in a discussion on proposed shifts and next steps regarding school reopening.



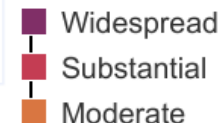
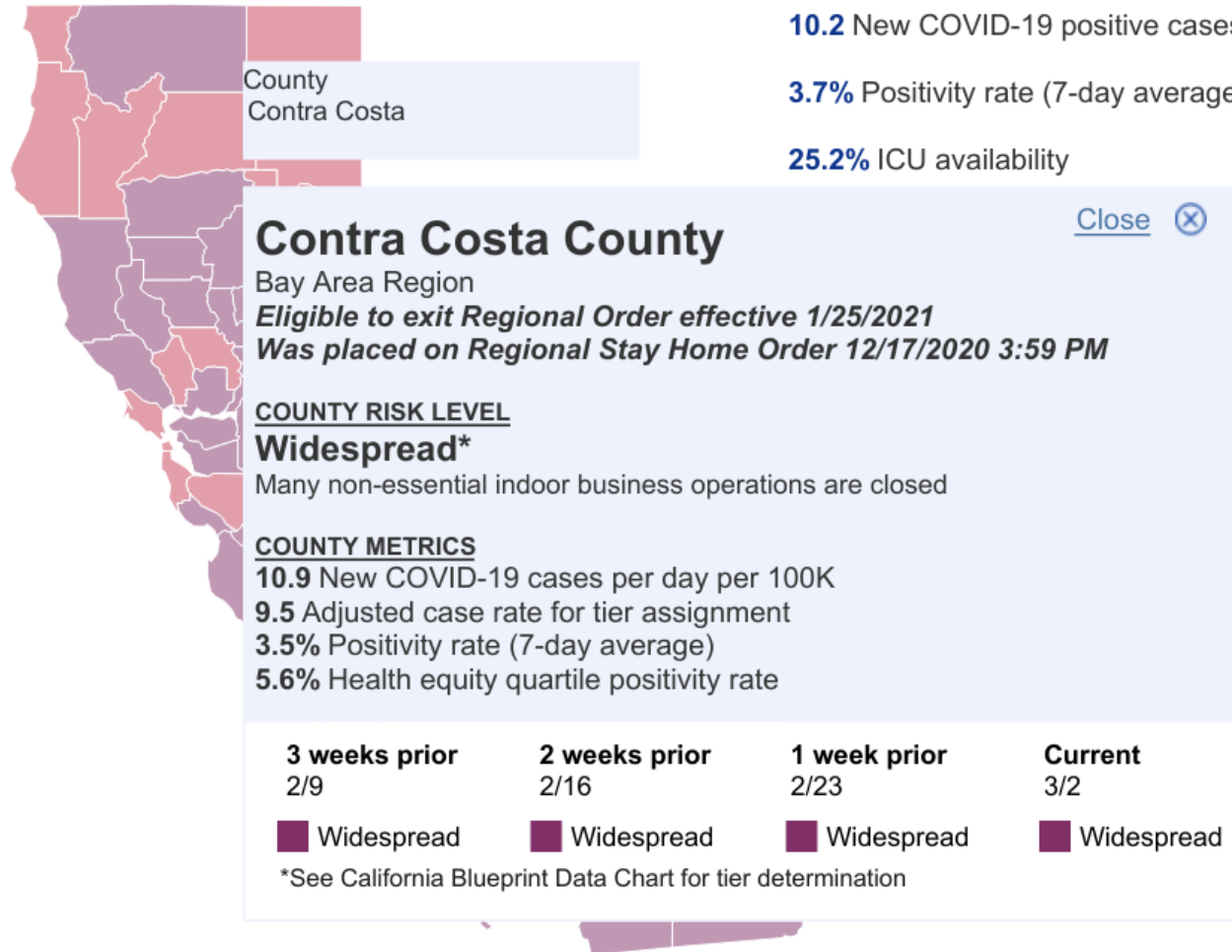
# Blueprint for a Safer Economy Status

As of 3/2/2021, Contra Costa County remains in the Purple Tier (the most restrictive tier in the Blueprint for Safer Economy)

- **3/2 Contra Costa County Metrics**
  - Adjusted Case rate = 9.5
  - Positivity rate = 3.5%
  - Health equity quartile positivity rate = 5.6%



# Blueprint for a Safer Economy Status



Last Updated 3/2/2021





# Planning for Phase 1C and Beyond

What does this mean?

- Two out of the three metrics are currently within the range of the Red Tier and the data continues to improve and trend down.
- If all three metrics are within the range for the red tier for two consecutive weeks, Contra Costa County would be classified in the Red Tier.



# Planning for Phase 1C and Beyond

## What does this mean for MWA?

- MWA is continuing with the phased approach to reopening.
- When Contra Costa is in the Red Tier, Phase 1C with expanded sports offerings and faculty working from campus could begin.
- The reopening workgroup is working to make sure that everything is in place for Phase 1C, once Contra Costa is in the Red Tier.

# Coversheet

## Annual Board Book Discussion

**Section:** III. Non-Action Items  
**Item:** C. Annual Board Book Discussion  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Board Book Discussion Questions.pdf

***Caste: The Origins of our Discontents, Isabel Wilkerson***

Before we get into more specific questions, would anyone like to share general thoughts on the book?

*Caste* begins with an image of one lone dissenter amidst a crowd of Germans giving the Nazi salute. Whether in the dominant caste or not, what are some of the ways that each of us, personally, can stand up to the caste system? What can organizations like ours do?

Wilkerson compares American racial hierarchy to a dormant Siberian virus, among other metaphors (the bones inside a body, the beams inside a house). How do these comparisons help combat the pervasive myth that racism has been eradicated in America? How convincing did you find her case on the role caste plays in our society regarding race?

If we think the notion of racial caste in the U.S. exists, how would/could it inform our current approaches and strategies in educating and supporting our students, and training and supporting our staff moving forward? What might we be missing?

# Coversheet

## Board Commitment Form & Form 700s for 2020

**Section:** III. Non-Action Items  
**Item:** D. Board Commitment Form & Form 700s for 2020  
**Purpose:**  
**Submitted by:** Elizabeth Martinez  
**Related Material:** Form\_700\_2020-2021.pdf  
Board Policy Appendix B - Conflict of Interest Disclosure Statement.pdf

**BACKGROUND:**

Board members review and complete Conflict of Interest Statements as well as Form 700s on an annual basis.

**RECOMMENDATION:**

Please review, complete, sign, and submit these documents to Elizabeth Martinez by April 1st, 2021.

## **CONFLICT OF INTEREST CODE**

### **I. ADOPTION**

In compliance with the Political Reform Act of 1974, California Government Code Section 87100, et seq., the Making Waves Academy hereby adopts this Conflict of Interest Code (“Code”), which shall apply to all governing board members and all other designated employees of Making Waves Academy (“Charter School”), as specifically required by California Government Code Section 87300.

### **II. DEFINITION OF TERMS**

As applicable to a California public charter school, the definitions contained in the Political Reform Act of 1974, the regulations of the Fair Political Practices Commission, specifically California Code of Regulations Section 18730, and any amendments or modifications to the Act and regulations are incorporated by reference to this Code.

### **III. DESIGNATED EMPLOYEES**

Employees of this Charter School, including governing board members, who hold positions that involve the making or participation in the making, of decisions that may foreseeably have a material effect on any financial interest, shall be “designated employees.” The designated positions are listed in “Exhibit A” attached to this policy and incorporated by reference herein.

### **IV. STATEMENT OF ECONOMIC INTERESTS: FILING**

Each designated employee, including governing board members, shall file a Conflict of Interest Disclosure Statement (Appendix B) at the time and manner prescribed by California Code of Regulations, title 2, section 18730, disclosing reportable investments, interests in real property, business positions, and income required to be reported under the category or categories to which the employee’s position is assigned in “Exhibit A.”

An investment, interest in real property or income shall be reportable, if the business entity in which the investment is held, the interest in real property, the business position, or source of income may foreseeably be affected materially by a decision made or participated in by the designated employee by virtue of his or her position. The specific disclosure responsibilities assigned to each position are set forth in “Exhibit B.”

Individuals holding designated positions shall file their statements of economic interests with the Charter School, which will make the statements available for public inspection and reproduction (Gov. Code Sec. 81008). All statements will be retained by the Charter School.

**V. DISQUALIFICATION**

No designated employee shall make, participate in making, or try to use his/her official position to influence any Charter School decision which he/she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family.

**VI. MANNER OF DISQUALIFICATION****A. Non-Governing Board Member Designated Employees**

When a non-Governing Board member designated employee determines that he/she should not make a decision because of a disqualifying interest, he/she should submit a written disclosure of the disqualifying interest to his/her immediate supervisor. The supervisor shall immediately reassign the matter to another employee and shall forward the disclosure notice to the Charter School Principal, who shall record the employee's disqualification. In the case of a designated employee who is head of an agency, this determination and disclosure shall be made in writing to his/her appointing authority.

**B. Governing Board Member Designated Employees**

The Corporation shall not enter into a contract or transaction in which a director directly or indirectly has a material financial interest (nor any other corporation, firm, association, or other entity in which one or more of the Corporation's directors are directors and have a material financial interest).

**EXHIBIT A**  
**Designated Positions**

<b><u>Designated Position</u></b>	<b><u>Assigned Disclosure Category</u></b>
Members of the Governing Board	1,2
CEO	1,2
Board President	1,2
CFO/CBO	1,2
IT Director	1,2
Chief of Staff	1,2
Controller/Associate Director of Finance	1,2
Managing Director of Operations (COO)	1,2
Director of Talent	1,2
Head of School/Division Directors	1,3
Consultants/New Positions	*

\*Consultants/New Positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code, subject to the following limitation:

The CEO may determine in writing that a particular consultant or new position, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant’s or new position’s duties and, based upon that description, a statement of the extent of disclosure requirements. The CEO determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code (Government Code § 81008).



## EXHIBIT B

### Disclosure Categories

#### Category 1

Designated positions assigned to this category must report:

- a. Interests in real property located in whole or in part within two (2) miles of any facility utilized by Making Waves Academy, including any leasehold, beneficial or ownership interest or option to acquire such interest in real property.
- b. Investments and business positions in business entities, or sources of income (including receipt of gifts, loans, and travel payments) that engage in the purchase or sale of real property or are engaged in building construction or design.

#### Category 2

Designated positions assigned to this category must report:

Investments and business positions in business entities or sources of income (including receipt of gifts, loans, and travel payments) from sources that have, within the last two years, contracted with Making Waves Academy as contractors engaged in the performance of work or services; manufactured supplies, instructional materials, machinery or equipment sold to Making Waves Academy; or sold supplies, instructional materials, machinery or equipment to Making Waves Academy.

#### Category 3

Designated positions assigned to this category must report:

Investments and business positions in business entities or sources of income (including receipt of gifts, loans, and travel payments) from sources that have, within the last two years, contracted with Making Waves Academy as contractors engaged in the performance of work or services; manufactured supplies, instructional materials, machinery or equipment sold to Making Waves Academy that were utilized by the designated position's department; or sold supplies, instructional materials, machinery or equipment to Making Waves Academy that were utilized by the designated position's department.

## Quick Start Guide

Detailed instructions begin on page 3.

### WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

**WHERE DO I FILE?** Email directly to Elizabeth Martinez at [emartinez@mwacademy.org](mailto:emartinez@mwacademy.org)

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

#### ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

#### NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

**Note:** Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

#### QUESTIONS?

- [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

#### E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to [form700@fppc.ca.gov](mailto:form700@fppc.ca.gov).

## What's New

### Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**. The gift limit in 2020 was **\$500**.

### Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers").  
**Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

#### Exception:

- Candidates for a county central committee are not required to file the Form 700.
- Members of newly created boards and commissions not yet covered under a conflict of interest code
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Where to file:

#### 87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

#### Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

#### Members of Boards and Commissions of Newly Created Agencies:

File with your newly created agency or with your agency's code reviewing body.

#### Employees in Newly Created Positions of Existing Agencies:

File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

**Candidates:** File with your local elections office.

### How to file:

The Form 700 is available at [www.fppc.ca.gov](http://www.fppc.ca.gov). Form 700 schedules are also available in Excel format. All

statements must have an original "wet" signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2.

### When to file:

#### Annual Statements

##### ⇒ March 1, 2021

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

##### ⇒ April 1, 2021

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their local filing officers.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

#### Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

#### Exception:

If you assumed office between October 1, 2020, and December 31, 2020, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2022, or April 1, 2022, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2021. (See Reference Pamphlet, page 6, for additional exceptions.)

#### Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

#### Late Statements

**There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)**

#### Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at [www.fppc.ca.gov](http://www.fppc.ca.gov).

## Types of Statements

### Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

### Annual Statement:

Generally, the period covered is January 1, 2020, through December 31, 2020. If the period covered by the statement is different than January 1, 2020, through December 31, 2020, (for example, you assumed office between October 1, 2019, and December 31, 2019 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2020.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

### Leaving Office Statement:

Generally, the period covered is January 1, 2020, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2020, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2019, and December 31, 2019, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2020.

### Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

### Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at [www.fppc.ca.gov](http://www.fppc.ca.gov).

**Note:** Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

**STATEMENT OF ECONOMIC INTERESTS**  
**COVER PAGE**  
*A PUBLIC DOCUMENT*

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

**1. Office, Agency, or Court**

Agency Name *(Do not use acronyms)*

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. *(Do not use acronyms)*

Agency: \_\_\_\_\_ Position: \_\_\_\_\_

**2. Jurisdiction of Office *(Check at least one box)***

- State  Judge, Retired Judge, Pro Tem Judge, or Court Commissioner  
*(Statewide Jurisdiction)*
- Multi-County \_\_\_\_\_  County of \_\_\_\_\_
- City of \_\_\_\_\_  Other \_\_\_\_\_

**3. Type of Statement *(Check at least one box)***

- Annual:** The period covered is January 1, 2020, through December 31, 2020.
- or- The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_, through December 31, 2020.
- Assuming Office:** Date assumed \_\_\_\_/\_\_\_\_/\_\_\_\_\_
- Candidate:** Date of Election \_\_\_\_\_ and office sought, if different than Part 1: \_\_\_\_\_
- Leaving Office:** Date Left \_\_\_\_/\_\_\_\_/\_\_\_\_\_ *(Check one circle.)*
- The period covered is January 1, 2020, through the date of leaving office.
- or-  The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_, through the date of leaving office.

**4. Schedule Summary (must complete) ► Total number of pages including this cover page: \_\_\_\_\_**

**Schedules attached**

- Schedule A-1 - Investments** – schedule attached  **Schedule C - Income, Loans, & Business Positions** – schedule attached
- Schedule A-2 - Investments** – schedule attached  **Schedule D - Income – Gifts** – schedule attached
- Schedule B - Real Property** – schedule attached  **Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or-  **None - No reportable interests on any schedule**

**5. Verification**

MAILING ADDRESS STREET CITY STATE ZIP CODE  
*(Business or Agency Address Recommended - Public Document)*

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS  
( )

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed \_\_\_\_\_  
*(month, day, year)*

Signature \_\_\_\_\_  
*(File the originally signed paper statement with your filing official.)*

## Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

### Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court)
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst)
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission), you may be required to file statements with each agency. To simplify your filing obligations, you may complete an expanded statement.
  - To do this, enter the name of the other agency(ies) with which you are required to file and your position title(s) in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement covering the disclosure requirements for all positions. Each copy must contain an original signature. Therefore, before signing the statement, make a copy for each agency. Sign each copy with an original signature and file with each agency.

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand his or her annual filing to include both positions.

#### Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers Placer and Yuba counties. Brian will complete one Form 700 using full disclosure (as required for the city position) and covering interests in both Placer and Yuba counties (as required for the multi-county position) and list both positions on the Cover Page. Before signing the statement, Brian will make a copy and sign both statements. One statement will be filed with City of Lincoln and the other will be filed with Camp Far West Irrigation District. Both will contain an original signature.

### Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.

- If your agency is a multi-county office, list each county in which your agency has jurisdiction.
- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

#### Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

<b>1. Office, Agency, or Court</b>	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position: _____
<b>2. Jurisdiction of Office (Check at least one box)</b>	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

### Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2020 annual statement, **do not** change the pre-printed dates to reflect 2021. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2021, through December 31, 2021, will be disclosed on your statement filed in 2022. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

### Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

### Part 5. Verification

Complete the verification by signing the statement and entering the date signed. All statements must have an original “wet” signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2.

**When you sign your statement, you are stating, under penalty of perjury, that it is true and correct.** Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

# SCHEDULE A-1

## Investments

### Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

**CALIFORNIA FORM 700**  
FAIR POLITICAL PRACTICES COMMISSION

Name

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000       \$10,001 - \$100,000

\$100,001 - \$1,000,000       Over \$1,000,000

NATURE OF INVESTMENT

Stock       Other \_\_\_\_\_ (Describe)

Partnership       Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20

ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000       \$10,001 - \$100,000

\$100,001 - \$1,000,000       Over \$1,000,000

NATURE OF INVESTMENT

Stock       Other \_\_\_\_\_ (Describe)

Partnership       Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20

ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000       \$10,001 - \$100,000

\$100,001 - \$1,000,000       Over \$1,000,000

NATURE OF INVESTMENT

Stock       Other \_\_\_\_\_ (Describe)

Partnership       Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20

ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000       \$10,001 - \$100,000

\$100,001 - \$1,000,000       Over \$1,000,000

NATURE OF INVESTMENT

Stock       Other \_\_\_\_\_ (Describe)

Partnership       Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20

ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000       \$10,001 - \$100,000

\$100,001 - \$1,000,000       Over \$1,000,000

NATURE OF INVESTMENT

Stock       Other \_\_\_\_\_ (Describe)

Partnership       Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20

ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000       \$10,001 - \$100,000

\$100,001 - \$1,000,000       Over \$1,000,000

NATURE OF INVESTMENT

Stock       Other \_\_\_\_\_ (Describe)

Partnership       Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/20      \_\_\_\_/\_\_\_\_/20

ACQUIRED      DISPOSED

Comments: \_\_\_\_\_

## Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

### Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

### You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)
- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)

- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

**Use Schedule A-1** to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

**Use Schedule A-2** to report ownership of 10% or greater (e.g., a sole proprietorship).

### To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

### Examples:

Frank Byrd holds a state agency position. His conflict of interest code requires full disclosure of investments. Frank must disclose his stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by his spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

### Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.





## SCHEDULE A-2

### Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2     Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE                      IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999			
<input type="checkbox"/> \$2,000 - \$10,000	____/____/20	____/____/20	
<input type="checkbox"/> \$10,001 - \$100,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> \$100,001 - \$1,000,000			
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INVESTMENT  
 Partnership     Sole Proprietorship     \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2     Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE                      IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999			
<input type="checkbox"/> \$2,000 - \$10,000	____/____/20	____/____/20	
<input type="checkbox"/> \$10,001 - \$100,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> \$100,001 - \$1,000,000			
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INVESTMENT  
 Partnership     Sole Proprietorship     \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> \$1,001 - \$10,000	

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> \$1,001 - \$10,000	

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or     Names listed below

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or     Names listed below

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:  
 INVESTMENT     REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

FAIR MARKET VALUE                      IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000			
<input type="checkbox"/> \$10,001 - \$100,000	____/____/20	____/____/20	
<input type="checkbox"/> \$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INTEREST  
 Property Ownership/Deed of Trust     Stock     Partnership

Leasehold \_\_\_\_\_ Yrs. remaining     Other \_\_\_\_\_

Check box if additional schedules reporting investments or real property are attached

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:  
 INVESTMENT     REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

FAIR MARKET VALUE                      IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000			
<input type="checkbox"/> \$10,001 - \$100,000	____/____/20	____/____/20	
<input type="checkbox"/> \$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
<input type="checkbox"/> Over \$1,000,000			

NATURE OF INTEREST  
 Property Ownership/Deed of Trust     Stock     Partnership

Leasehold \_\_\_\_\_ Yrs. remaining     Other \_\_\_\_\_

Check box if additional schedules reporting investments or real property are attached

**Comments:** \_\_\_\_\_

## Instructions – Schedule A-2

### Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

#### To Complete Schedule A-2:

**Part 1.** Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

**Part 2.** Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

**Part 3.** Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting

period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.

- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

**Part 4.** Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.



**CALIFORNIA FORM 700**  
 FAIR POLITICAL PRACTICES COMMISSION  
 Name \_\_\_\_\_

**SCHEDULE B**  
**Interests in Real Property**  
 (Including Rental Income)

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

---

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:  
 \$2,000 - \$10,000 \_\_\_\_\_/\_\_\_\_\_/20  
 \$10,001 - \$100,000 \_\_\_\_\_/\_\_\_\_\_/20  
 \$100,001 - \$1,000,000 ACQUIRED DISPOSED  
 Over \$1,000,000

NATURE OF INTEREST  
 Ownership/Deed of Trust  Easement  
 Leasehold \_\_\_\_\_  \_\_\_\_\_  
 Yrs. remaining Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED  
 \$0 - \$499  \$500 - \$1,000  \$1,001 - \$10,000  
 \$10,001 - \$100,000  OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.  
 None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

---

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:  
 \$2,000 - \$10,000 \_\_\_\_\_/\_\_\_\_\_/20  
 \$10,001 - \$100,000 \_\_\_\_\_/\_\_\_\_\_/20  
 \$100,001 - \$1,000,000 ACQUIRED DISPOSED  
 Over \$1,000,000

NATURE OF INTEREST  
 Ownership/Deed of Trust  Easement  
 Leasehold \_\_\_\_\_  \_\_\_\_\_  
 Yrs. remaining Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED  
 \$0 - \$499  \$500 - \$1,000  \$1,001 - \$10,000  
 \$10,001 - \$100,000  OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.  
 None

\* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE \_\_\_\_\_ TERM (Months/Years) \_\_\_\_\_  
 \_\_\_\_\_%  None

HIGHEST BALANCE DURING REPORTING PERIOD  
 \$500 - \$1,000  \$1,001 - \$10,000  
 \$10,001 - \$100,000  OVER \$100,000  
 Guarantor, if applicable

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE \_\_\_\_\_ TERM (Months/Years) \_\_\_\_\_  
 \_\_\_\_\_%  None

HIGHEST BALANCE DURING REPORTING PERIOD  
 \$500 - \$1,000  \$1,001 - \$10,000  
 \$10,001 - \$100,000  OVER \$100,000  
 Guarantor, if applicable

Comments: \_\_\_\_\_

## Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be "within the jurisdiction" of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

### Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

### You are not required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
  - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

### To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

#### Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

disclose the number of years remaining on the lease.

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender's business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

### Example:

Allison Gande is a city planning commissioner. During the reporting period, she received rental income of \$12,000, from a single tenant who rented property she owned in the city's jurisdiction. If Allison received \$6,000 each from two tenants, the tenants' names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS <b>4600 24th Street</b>	
CITY <b>Sacramento</b>	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ____/____/19 <b>XX</b> ____/____/19 <b>XX</b> ACQUIRED      DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold      Yrs. remaining _____ Other _____	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None <b>Henry Wells</b>	
NAME OF LENDER* <b>Sophia Petroillo</b>	
ADDRESS (Business Address Acceptable) <b>2121 Blue Sky Parkway, Sacramento</b>	
BUSINESS ACTIVITY, IF ANY, OF LENDER <b>Restaurant Owner</b>	
INTEREST RATE <b>8</b> % <input type="checkbox"/> None	TERM (Months/Years) <b>15</b> Years
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments: _____	

# SCHEDULE C

## Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. INCOME RECEIVED**

NAME OF SOURCE OF INCOME \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

YOUR BUSINESS POSITION \_\_\_\_\_

GROSS INCOME RECEIVED     No Income - Business Position Only

\$500 - \$1,000                       \$1,001 - \$10,000

\$10,001 - \$100,000               OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary     Spouse's or registered domestic partner's income  
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of \_\_\_\_\_  
*(Real property, car, boat, etc.)*

Loan repayment

Commission or     Rental Income, list each source of \$10,000 or more

\_\_\_\_\_ *(Describe)*

Other \_\_\_\_\_  
*(Describe)*

NAME OF SOURCE OF INCOME \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

YOUR BUSINESS POSITION \_\_\_\_\_

GROSS INCOME RECEIVED     No Income - Business Position Only

\$500 - \$1,000                       \$1,001 - \$10,000

\$10,001 - \$100,000               OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary     Spouse's or registered domestic partner's income  
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of \_\_\_\_\_  
*(Real property, car, boat, etc.)*

Loan repayment

Commission or     Rental Income, list each source of \$10,000 or more

\_\_\_\_\_ *(Describe)*

Other \_\_\_\_\_  
*(Describe)*

**▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD**

\* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

<p>NAME OF LENDER* _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF LENDER _____</p> <p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <p><input type="checkbox"/> \$500 - \$1,000</p> <p><input type="checkbox"/> \$1,001 - \$10,000</p> <p><input type="checkbox"/> \$10,001 - \$100,000</p> <p><input type="checkbox"/> OVER \$100,000</p>	<p>INTEREST RATE                      TERM (Months/Years)</p> <p>_____ %    <input type="checkbox"/> None    _____</p> <p>SECURITY FOR LOAN</p> <p><input type="checkbox"/> None                      <input type="checkbox"/> Personal residence</p> <p><input type="checkbox"/> Real Property _____ <i>Street address</i></p> <p>_____ <i>City</i></p> <p><input type="checkbox"/> Guarantor _____</p> <p><input type="checkbox"/> Other _____ <i>(Describe)</i></p>
--	--

Comments: \_\_\_\_\_



## Instructions – Schedule C Income, Loans, & Business Positions (Income Other Than Gifts and Travel Payments)

### Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

### Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

### Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

### Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

### You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

### To Complete Schedule C:

#### Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

#### Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
  - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
  - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

**CALIFORNIA FORM 700**  
 FAIR POLITICAL PRACTICES COMMISSION  
 Name \_\_\_\_\_

## SCHEDULE D Income – Gifts

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_  
 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_  
 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_  
 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_  
 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_  
 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_  
 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

**Comments:** \_\_\_\_\_

## Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

### Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

### Reminders

- Gifts from a single source are subject to a **\$500** limit in **2020**. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

### Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

### You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

### To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.



**CALIFORNIA FORM 700**  
 FAIR POLITICAL PRACTICES COMMISSION  
 Name \_\_\_\_\_

**SCHEDULE E**  
**Income – Gifts**  
**Travel Payments, Advances,**  
**and Reimbursements**

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*  
 ▶ MUST CHECK ONE:  Gift **-or-**  Income  
 Made a Speech/Participated in a Panel  
 Other - Provide Description \_\_\_\_\_  
 ▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*  
 ▶ MUST CHECK ONE:  Gift **-or-**  Income  
 Made a Speech/Participated in a Panel  
 Other - Provide Description \_\_\_\_\_  
 ▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*  
 ▶ MUST CHECK ONE:  Gift **-or-**  Income  
 Made a Speech/Participated in a Panel  
 Other - Provide Description \_\_\_\_\_  
 ▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*  
 ▶ MUST CHECK ONE:  Gift **-or-**  Income  
 Made a Speech/Participated in a Panel  
 Other - Provide Description \_\_\_\_\_  
 ▶ If Gift, Provide Travel Destination \_\_\_\_\_

**Comments:** \_\_\_\_\_  
 \_\_\_\_\_

## Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

**You are not required to disclose:**

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

**Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.**

**To Complete Schedule E:**

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
  - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$50 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

**Example:**

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for her travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which she is not providing services are likely considered gifts. Note that the same payment from a 501(c)(3) would NOT be reportable.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Health Services Trade Association	
<small>ADDRESS (Business Address Acceptable)</small>	
1230 K Street, Suite 610	
<small>CITY AND STATE</small>	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
<small>DATE(S):</small> ___/___/___ <small>(if gift)</small> <small>AMT: \$</small> 550.00	
<small>▶ MUST CHECK ONE:</small> <input type="checkbox"/> Gift <input checked="" type="checkbox"/> -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
<small>▶ If Gift, Provide Travel Destination</small> _____	

**Example:**

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as his meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose. Thus, Mayor Kim must report the gift of travel,

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Chengdu Municipal People's Government	
<small>ADDRESS (Business Address Acceptable)</small>	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
<small>CITY AND STATE</small>	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
<small>DATE(S):</small> <u>09</u> / <u>04</u> / <u>XX</u> <small>(if gift)</small> <small>AMT: \$</small> 3,874.38	
<small>▶ MUST CHECK ONE:</small> <input checked="" type="checkbox"/> Gift <input checked="" type="checkbox"/> -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
<small>▶ If Gift, Provide Travel Destination</small> <u>Sichuan Sheng, China</u>	

but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at [www.fppc.ca.gov](http://www.fppc.ca.gov).)

## Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their personal assets and income. They also must disqualify themselves from participating in decisions that may affect their personal economic interests. The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the law's provisions.

### Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year. In 2019 and 2020, the gift limit was \$500 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

### Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

### Loan Restrictions

Certain state and local officials are subject to restrictions

on loans. (See Reference Pamphlet, page 14.)

### Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

### Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

**For assistance** concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov).
- Call the FPPC toll-free at (866) 275-3772.

### Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

## Questions and Answers

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### General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may complete one statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Report your economic interests using the largest jurisdiction and highest disclosure requirements assigned to you by the three agencies. Make two copies of the entire statement before signing it, sign each copy with an original signature, and distribute one original to the county and to each of the two boards. Remember to complete separate statements for positions that you leave or assume during the year.

- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.

- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

### Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.
- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity’s website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.

## Questions and Answers Continued

Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?

A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.

Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?

A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.

Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?

A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.

Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?

A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

### Income Disclosure

Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?

A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.

Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?

A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at [www.fppc.ca.gov](http://www.fppc.ca.gov). (See Reference Pamphlet, page 14.)

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.



## Questions and Answers Continued

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My husband is a partner in a four-person firm where all of his business is based on his own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your husband's investment in the firm is 10% or greater, disclose 100% of his share of the business on Schedule A-2, Part 1 and 50% of his income on Schedule A-2, Parts 2 and 3. For example, a client of your husband's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

### Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in real property for you.

### Gift Disclosure

Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?

A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.



## Questions and Answers Continued

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- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2020 the gift limit was \$500, so the Bensons may have given the supervisor artwork valued at no more than **\$1,000**. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.

### Conflict of Interest Disclosure Statement

This Conflict of Interest Disclosure Statement is intended to help the charter school’s officers and members of the Board of Directors ensure that they are not compromising their ability to act in the charter school’s best interest by placing themselves in a position of an actual or potential conflict of interest. Please initial following Item A or Item B, whichever is appropriate, and provide a detailed explanation if you answered Item B (attach additional sheets if necessary). Please review the Conflicts of Interest Policy when completing these items.

Item A: I am not aware of any relationship or interest or situation involving myself or my immediate family or any entity with which I am affiliated that might result in a conflict of interest between me and the charter school.

Initial Here: \_\_\_\_\_

Item B: There may be relationships or interests or situations involving myself or my immediate family or any entity with which I am affiliated that either currently or is likely to result in a conflict of interest between me and the charter school.

Initial Here: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Immediate family is an individual’s brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law.

Item C: I am a board member, a committee member, an officer or an employee of the following organization(s) which may present a real or potential conflict:

\_\_\_\_\_  
\_\_\_\_\_

I have read and understand the charter school’s conflicts of interest policy and agree to be bound by it. I will promptly inform the Board of Directors of any material change that develops in the information contained in the foregoing statement.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Typed/Printed Name

Signature

Date



# Coversheet

## Non-Public School Placement Fiscal Update

**Section:** III. Non-Action Items  
**Item:** E. Non-Public School Placement Fiscal Update  
**Purpose:** FYI  
**Submitted by:** Karen Snider

**BACKGROUND:**

Board Approval for MWA student's Nonpublic School Placement (NPS) at January 2021 board meeting.

Director of SPED to provide updated cost at March board meeting.

**RECOMMENDATION:**

Updated Catalyst Academy Cost Estimate (March 2021)

MWA is covering the specialized academic instruction daily rate at \$204/day.

\$204 x 85 school days (until end of fiscal year 6/30/21) = \$17340

**Total Estimated Cost not to exceed \$25,000**

# Coversheet

## Board Minutes: January 28, 2021 Board Meeting

**Section:** IV. Action Items  
**Item:** B. Board Minutes: January 28, 2021 Board Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for January Board Meeting on January 28, 2021

APPROVED



## Making Waves Academy

### Minutes

#### January Board Meeting

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#### Date and Time

Thursday January 28, 2021 at 10:30 AM

#### Location

Zoom Webinar: <https://mwacademy.zoom.us/j/84905490539>

Or join webinar with the following methods

#### Phone one-tap

US: +16699006833,,84905490539# or +13462487799,,84905490539#

Webinar ID:

849 0549 0539

Passcode:

539153

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If you have questions about the board agenda and materials or you are in need of disability-related accommodations, please contact:

*Si tiene preguntas sobre la agenda y materiales de la junta o necesita adaptaciones relacionadas con la discapacidad, comuníquese con:*

**Elizabeth Martinez at [emartinez@mwacademy.org](mailto:emartinez@mwacademy.org) or 510-227-9856.**

In accordance with Executive Order N-25-20 in the State of California, we will be hosting this board meeting via teleconference.

#### Public Comment

---

- The public may address the MWA Board regarding any item within the subject-matter jurisdiction of the MWA governing board.
- Under Public Comment, members of the public may
  - Comment on items on the agenda
  - Comment on items not on the agenda
  - ***Presentations are limited to two minutes each***, or a total of twenty minutes for all speakers, or the two-minute limit may be shortened.
- In accordance to the Brown Act, the MWA Board may listen to comments, but can neither discuss nor take action on the topics presented. Members of the board are very limited in their response to statements or questions by persons commenting on items not on the agenda.
- ***While meetings are held virtually, speakers must submit a request to speak before 9:00 AM on the day of the board meeting.***
  - ***Send your request to speak by email to [emartinez@mwacademy.org](mailto:emartinez@mwacademy.org) in English or Spanish.***
  - *Your submission should:*
    - *indicate if it is a general public comment for the beginning of the meeting or a comment for a specific agenda item (please include the item number).*
    - *include your name so that you can be called when it is your turn to speak.*
  - *During the meeting, we will call your name and you should use the "raise hand" feature to identify yourself.*
- Under SB1036 the minutes from this meeting will omit student and parent names and other directory information, except as required by judicial order or federal law. If a parent/legal guardian wishes a name be included, one must inform the board prior to their public comment.

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*discapacidad, comuníquese con:*

Elizabeth Martinez at [emartinez@mwacademy.org](mailto:emartinez@mwacademy.org) or 510-227-9856.

**Please note that all agenda times are estimates.**

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### **Directors Present**

Alicia Klein (remote), Burak Gursel (remote), Esther Hugo (remote), Layla Naranjo (remote), Margaret Watson (remote)

### **Directors Absent**

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Jessica Laughlin, Maricela Navarro

**Directors who arrived after the meeting opened**

Burak Gursel

**Guests Present**

Alton B. Nelson Jr. (remote), Elizabeth Martinez (remote), Evangelia Ward-Jackson (remote), Gabe Manion (remote), Mathilde de la Calle (remote)

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**I. Opening Items**

**A. Call the Meeting to Order**

Alicia Klein called a meeting of the board of directors of Making Waves Academy to order on Thursday Jan 28, 2021 at 10:36 AM.

**B. Record Attendance**

**C. Closed Session**

No action was taken during closed session.

**D. Public Comment**

No public comment was made.  
Burak Gursel arrived.

**II. Standing Reports**

**A. Compliance to Excellence: Remarks by Board President**

- Board members and staff shared appreciations for Daryle Morgan as he steps away from his appointment.
- Board President introduced newly nominated board members, **Janis Glover and Carlos-Manuel Chavarría.**
- Board President announced that the first Parent Council meeting took place on January 13, 2021.

**B. Mission Connection: Video Reflection**

School Social Worker, Danilo Garcia, provided an overview of the services provided directly to students.

**C. Deep Dive: Semester One Debrief with the Senior School Director**

Senior School Director, Dr. Evangelia Ward-Jackson, provided success, challenges, and areas of innovation from the first semester.

#### **D. ASB Written Update**

ASB President and Vice President engaged in discussion with the board who asked questions about ASB's successes, challenges, and priorities.

#### **E. Senior School Director Written Report**

Board asked questions regarding the Senior School Director Report which covered:

- Innovation
- Reflection on Semester One/Thinking on Phase 3 of School Reopening
- English Learners -- Aurelio Garcia, English Learner Development Coordinator
- Special Education -- Karen Snider, Director of Special Education
- Black/African-American Students -- Micah Stillwell, Director of Academic Support Services
- Math Intervention -- Emelyn Lopez, Intervention Services Coordinator

#### **F. CEO Report**

Board asked questions about the CEO report regarding his annual goals and charter school landscape post election.

#### **G. Q&A on Written Chief of Staff Report (COS)**

Board asked questions about the Chief of Staff report

#### **H. Q&A on Written Finance Report (CFO)**

Board asked questions about the Finance Report

#### **I. School Site Council (SSC) Update**

New SSC President, Latiphony Wells, provided an update from the last School Site Council meeting.

### **III. Non-Action Items**

#### **A. Board Fellows Update**

UC Berkeley Board Fellows, Mathilde de la Calle and Gabe Manion, provided an update on their research project on innovation at MWA.

#### **B. Committee and Advisory Committee Updates**

Elizabeth Martinez provided an update on the following advisory committees:

- Diversity, Equity and Inclusion
- Culture and Climate

#### **C.**

### Standing School Reopening Update

Senior School Director, Dr. Evangelia Ward-Jackson, provided an update on the county's current status and how that impacts our school reopening plans.

### D. Lottery Update

Student Recruitment and Engagement Coordinator, LaMario Sales, provided an update on the lottery cycle that closes on February 12, 2021.

## IV. Action Items

### A. Board Member Appointments

Alicia Klein made a motion to accept the nomination of Janis Glover to the MWA Board.

Layla Naranjo seconded the motion.

The board **VOTED** to approve the motion.

#### Roll Call

Maricela Navarro Absent

Alicia Klein Aye

Margaret Watson Aye

Layla Naranjo Aye

Jessica Laughlin Absent

Burak Gursel Aye

Esther Hugo Aye

Alicia Klein made a motion to accept the nomination of Carlos-Manuel Chavarría to the MWA Board.

Esther Hugo seconded the motion.

The board **VOTED** to approve the motion.

#### Roll Call

Jessica Laughlin Absent

Layla Naranjo Aye

Esther Hugo Aye

Burak Gursel Aye

Margaret Watson Aye

Alicia Klein Aye

Maricela Navarro Absent

### B. Board Minutes: December 10, 2020 Board Meeting

Esther Hugo made a motion to approve the minutes from December Board Meeting on 12-10-20.

Burak Gursel seconded the motion.

The board **VOTED** to approve the motion.

#### Roll Call

Alicia Klein Aye

**Roll Call**

Maricela Navarro Absent  
Burak Gursel Aye  
Esther Hugo Aye  
Jessica Laughlin Absent  
Layla Naranjo Aye  
Margaret Watson Aye

**C. Accept Minutes for Committees and Advisory Committees**

**D. Culture and Climate Committee Minutes**

Burak Gursel made a motion to approve the minutes from Culture and Climate Advisory Committee on 01-11-21.

Margaret Watson seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

Margaret Watson Aye  
Layla Naranjo Aye  
Alicia Klein Aye  
Maricela Navarro Absent  
Esther Hugo Aye  
Jessica Laughlin Absent  
Burak Gursel Aye

**E. Independent Contractor Agreement (Charter Writing)**

Esther Hugo made a motion to approve.

Burak Gursel seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

Maricela Navarro Absent  
Burak Gursel Aye  
Margaret Watson Aye  
Alicia Klein Aye  
Jessica Laughlin Absent  
Layla Naranjo Aye  
Esther Hugo Aye

**F. 2019-20 Audit Report**

Layla Naranjo made a motion to approve the audit report.

Margaret Watson seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

Alicia Klein Aye



**Roll Call**

Esther Hugo Aye  
Maricela Navarro Absent  
Margaret Watson Aye  
Burak Gursel Aye  
Layla Naranjo Aye  
Jessica Laughlin Absent

**G. Vendor Invoices**

Burak Gursel made a motion to the vendor invoices.  
Margaret Watson seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Layla Naranjo Aye  
Maricela Navarro Absent  
Jessica Laughlin Absent  
Margaret Watson Aye  
Alicia Klein Aye  
Burak Gursel Aye  
Esther Hugo Aye

**H. Cardea Sex Education Services**

Esther Hugo made a motion to approve.  
Layla Naranjo seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Layla Naranjo Aye  
Maricela Navarro Absent  
Margaret Watson Aye  
Esther Hugo Aye  
Burak Gursel Aye  
Alicia Klein Aye  
Jessica Laughlin Absent

**I. Non-Public School Placement**

Layla Naranjo made a motion to approve the contract with a not to exceed limit of \$100,000.  
Esther Hugo seconded the motion.  
The not to exceed limit was estimated based on remaining school days in Semester 2 2020-21 AY, Summer School ESY 2021, and 2021-22 AY.  
The board **VOTED** to approve the motion.

**Roll Call**

Jessica Laughlin Absent

**Roll Call**

Maricela Navarro Absent  
Alicia Klein Aye  
Burak Gursel Aye  
Esther Hugo Aye  
Margaret Watson Aye  
Layla Naranjo Aye

**J. Data Sharing MOU for CAP and MWA**

Esther Hugo made a motion to approve the Data Sharing MOU.  
Burak Gursel seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Maricela Navarro Absent  
Burak Gursel Aye  
Margaret Watson Aye  
Layla Naranjo Aye  
Alicia Klein Aye  
Jessica Laughlin Absent  
Esther Hugo Aye

**K. Student Accountability Report Card (SARC)**

Burak Gursel made a motion to approve the Student Accountability Report Card.  
Margaret Watson seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Esther Hugo Aye  
Maricela Navarro Absent  
Layla Naranjo Aye  
Alicia Klein Aye  
Jessica Laughlin Absent  
Margaret Watson Aye  
Burak Gursel Aye

**L. Memorandum of Understanding with National University**

Esther Hugo made a motion to approve the MOU with National University.  
Margaret Watson seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Esther Hugo Aye  
Margaret Watson Aye  
Maricela Navarro Absent  
Layla Naranjo Aye

**Roll Call**

Burak Gursel Aye  
Alicia Klein Aye  
Jessica Laughlin Absent

**V. Consent Action Items**

**A. Jobvite Talent Management System**

Margaret Watson made a motion to approve the JobVite renewal.  
Layla Naranjo seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Alicia Klein Aye  
Burak Gursel Aye  
Layla Naranjo Aye  
Maricela Navarro Absent  
Margaret Watson Aye  
Esther Hugo Aye  
Jessica Laughlin Absent

**VI. Discussion Items**

**A. Appreciations by the Board of Directors**

Board members shared appreciations for each other and for the school staff.

**VII. Closing Items**

**A. Schedule of Board of Directors Meetings 2020-2021**

- March 11, 2021 (Board book discussion taking place)
- May 6, 2021 (evening meeting)
- June 17, 2021

**B. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:21 PM.

Respectfully Submitted,  
Elizabeth Martinez

# Coversheet

## Finance Advisory Committee Minutes

**Section:** IV. Action Items  
**Item:** D. Finance Advisory Committee Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Finance Advisory Committee on February 25, 2021

APPROVED



## Making Waves Academy

### Minutes

#### Finance Advisory Committee

---

#### Date and Time

Thursday February 25, 2021 at 10:30 AM

#### Location

<https://mwacademy.zoom.us/j/82385835297?pwd=NXdXajNRTzVIRUZjV2YyMUIlQzhRQT09>

Meeting ID: 823 8583 5297

Passcode: 519706

One tap mobile

+16699006833,,82385835297#,,,,\*519706# US (San Jose)

+13462487799,,82385835297#,,,,\*519706# US (Houston)

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Elizabeth Martinez at [emartinez@mwacademy.org](mailto:emartinez@mwacademy.org) or 510-227-9856.

In accordance with Executive Order N-25-20 in the State of California, we will be hosting this meeting via teleconference.

#### Public Comment

The public may address the committee regarding any item within the subject-matter jurisdiction of the MWA governing board.

Under Public Comment, members of the public may

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- Comment on items on the agenda
- Comment on items not on the agenda
- **Presentations are limited to one minute each**, or a total of five minutes for all speakers.

**Speakers should submit a request to speak before 9:00 AM on the day of the meeting.**

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- *Your submission should indicate if it is a general public comment for the beginning of the meeting or a comment for a specific agenda item (please include the item number).*
- *All submitted public comments will be read out loud during the meeting.*

In accordance to the Brown Act, the MWA Board may listen to comments, but can neither discuss nor take action on the topics presented. Members of the board are very limited in their response to statements or questions by persons commenting on items not on the agenda.

Under SB1036 the minutes from this meeting will omit student and parent names and other directory information, except as required by judicial order or federal law. If a parent/ legal guardian wishes a name be included, one must inform the board prior to their public comment.

**Please note that all agenda times are estimates.**

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**Committee Members Present**

Alicia Klein (remote), Alton B. Nelson Jr. (remote), Hung Mai (remote), Wallace Wei (remote)

**Committee Members Absent**

None

**Guests Present**

Ken Blum (remote), Lori Crawford (remote), Patrick O'Donnell (remote), Sid Landman (remote)

---

**I. Opening Items**

**A. Call the Meeting to Order**

Alicia Klein called a meeting of the Finance Committee of Making Waves Academy to order on Thursday Feb 25, 2021 at 10:30 AM.

**B. Record Attendance and Guests**

**C. Public Comment**

No public comment was made.

## **II. MWA Finance**

### **A. Update on MWA Fiscal Policy Review**

The CFO briefed the committee on the status of the MWA Fiscal Policies review and will bring the draft revisions to the committee for discussion in the next committee meeting.

### **B. Executive Summary on Governor's January Budget Proposal**

The CFO presented the key elements of the governor's FY22 state budget proposal and highlighted its impact on MWA's FY22 budget.

### **C. 2021-22 Original Budget (First DRAFT)**

- The CEO provided a high-level overview of the development process and focus areas for the FY22 budget.
- The CFO highlighted the major changes from the FY21 Original Budget to the FY22 Original Budget (First Draft).
- Committee questions primarily concerned expense items since significant up-side public revenue changes are likely by May.

### **D. 2020-21 Second Interim Budget**

- The CFO highlighted the impact of the state revenue deferrals on MWA's cash flow.
- The committee recommended the 2020-21 Second Interim Budget to the MWA Board for approval.

### **E. MWA Staff Retention Strategy Possibilities**

- The CEO briefed the committee on the two potential staff retention strategies: Student Loan Repayment Program and The ARC Fertility Program.
- The CFO presented the key assumptions and fiscal impact of the Student Loan Repayment Program.
- On the loan program, committee expressed preliminary support and asked staff for a high level analysis of how broadly this is offered in the sector. On the fertility program, committee asked that staff explore what implications this might present vis a vis other medical issues and procedures, thinking about equity as they do so.

### **F. Supplemental College Access and Targeted Support Budget**

- For better clarity, the committee suggested changing the term for this list of items funded by Making Waves Foundation to: "Targeted Support for College Access, Teacher Retention and Community Building Funded by MWF"

## **III. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:45 PM.

Respectfully Submitted,  
Wallace Wei



# Coversheet

## Audit Committee Minutes

**Section:** IV. Action Items  
**Item:** E. Audit Committee Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Audit Committee on February 18, 2021



## Making Waves Academy

### Minutes

#### Audit Committee

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#### Date and Time

Thursday February 18, 2021 at 2:00 PM

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If you have questions about the agenda and materials or you are in need of disability-related accommodations, please contact:

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In accordance with Executive Order N-25-20 in the State of California, we will be hosting this meeting via teleconference.

#### Public Comment

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**Please note that all agenda times are estimates.**

---

### **Committee Members Present**

Alton B. Nelson Jr. (remote), Burak Gursel (remote), Hung Mai (remote), Wallace Wei (remote)

### **Committee Members Absent**

None

### **Guests Present**

Lili Huang, CPA (remote), Lori Crawford (remote), Phil Gordon (remote), Ron Cohan (remote)

---

## **I. Opening Items**

### **A. Call the Meeting to Order**

Burak Gursel called a meeting of the Audit Committee Committee of Making Waves Academy to order on Thursday Feb 18, 2021 at 2:00 PM.

### **B. Record Attendance**

### **C. Public Comment**

No public comment was made.

## **II. Audit Committee**

### **A. Scope Audit & Fees/Costs**

Lili Huang discussed CliftonLarsonAllen LLP (CLA) plans and timetable for conducting the audit of MWA's financial statements, and related statements of activities, functional expenses, and cash flows.

### **B.**

**Review Proposed Audit Schedule**

Committee discussed the proposed audit scheduled and no issues were raised.

**C. CliftonLarsonAllen LLP Agreement**

Committee accepted and recommended the agreement for approval by the MWA Board.

**D. Review of MWA's 2019-2020 Tax Returns**

Committee accepted and recommended that the Return of Organization Exempt from Income Tax (Form 990) for the fiscal year ended June 30, 2020 be approved by the MWA Board.

**III. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:45 PM.

Respectfully Submitted,  
Burak Gursel

# Coversheet

## Second Interim Budget (2020-2021)

**Section:** IV. Action Items  
**Item:** F. Second Interim Budget (2020-2021)  
**Purpose:** Vote  
**Submitted by:** Wallace Wei  
**Related Material:** MWA School 2nd Interim FY21 Budget.pdf  
MWAS (Central Office) 2nd Interim FY21 Budget.pdf

### BACKGROUND:

Two interim financial reports are routinely required by the California Department of Education (CDE) each year. Making Waves Academy (MWA) must submit the reports for review to the Contra Costa County Office of Education, which then submits them to the California Department of Education. The Finance Advisory Committee has reviewed the 2020-21 second interim and recommended the Board to approve it.

### RECOMMENDATION:

To review and approve 2020-21 second interim budget

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2020-21

To the entity that approved the charter school:

x) 2020-21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)  
 Print  
 Name: Alton B. Nelson, Jr. Title: Chief Executive Officer

To the County Superintendent of Schools:

x) 2020-21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of Charter Approving  
 Entity  
 (Original signature required)  
 Print  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the Second Interim Report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Bill Clark</u>	<u>Alton B. Nelson, Jr.</u>
Name	Name
<u>Associate Superintendent</u>	<u>Chief Executive Officer</u>
Title	Title
<u>925-942-3310</u>	<u>510-262-1511</u>
Phone	Phone
<u>bclark@cccoe.k12.us</u>	<u>anelson@mwacademy.org</u>
E-mail	E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to Education Code Section 47604.33.

\_\_\_\_\_  
 District Advisor Date



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail**

Charter School Name: Making Waves Academy  
 (continued)  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2020-21

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**  
 **Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual)</b>										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major				-			-			-
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	25,000		25,000	10,617		10,617	18,200		18,200
Total, Capital Outlay		25,000	-	25,000	10,617	-	10,617	18,200	-	18,200
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Debt Service:				-			-			-
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		19,724,896	4,332,435	24,057,331	9,733,339	1,869,018	11,602,357	17,627,735	4,256,879	21,884,614
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		50,000	-	50,000	154,106	-	154,106	50,000	-	50,000
<b>D OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		50,000	-	50,000	154,106	-	154,106	50,000	-	50,000
<b>F FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a As of July 1	9791	3,677,834		3,677,834	3,677,834	-	3,677,834	3,677,834	-	3,677,834
b Adjustments to Beginning Balance	9793, 9795			-			-			-
c Adjusted Beginning Balance		3,677,834	-	3,677,834	3,677,834	-	3,677,834	3,677,834	-	3,677,834
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,727,834	-	3,727,834	3,831,940	-	3,831,940	3,727,834	-	3,727,834
Components of Ending Fund Balance :										
a Nonspendable				-			-			-
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b Restricted	9740			-			-			-
c Committed				-			-			-
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d Assigned				-			-			-
Other Assignments	9780			-			-			-
e Unassigned/Unappropriated				-			-			-
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	3,727,834	-	3,727,834	3,831,940	-	3,831,940	3,727,834	-	3,727,834



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Making Waves Academy  
 (continued)  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2020-21

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A REVENUES</b>						
1. Revenue Limit Sources						
State Aid - Current Year	8011	5,736,493	2,650,007	5,948,359	211,866	3.69%
Education Protection Account State Aid - Current Year	8012	2,540,030	993,506	2,084,871	(455,159)	-17.92%
State Aid - Prior Years	8019	-	-	-	-	
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	-	-	-	-	
County and District Taxes (for rev. limit funded schools)	8040-8079	-	-	-	-	
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	-	-	-	-	
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	-	-	-	-	
Charter Schools Funding in Lieu of Property Taxes	8096	2,328,053	1,422,944	2,986,049	657,996	28.26%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, Revenue Limit Sources		10,604,576	5,066,457	11,019,279	414,703	3.91%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	130,920	-	128,963	(1,957)	-1.49%
Child Nutrition - Federal	8220	388,741	156,558	271,588	(117,153)	-30.14%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	1,551,991	1,242,278	1,566,710	14,719	0.95%
Total, Federal Revenues		2,071,652	1,398,836	1,967,261	(104,391)	-5.04%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	654,600	337,743	644,813	(9,787)	-1.50%
All Other State Revenues	StateRevAO	1,442,962	223,548	1,463,387	20,425	1.42%
Total, Other State Revenues		2,097,562	561,291	2,108,200	10,638	0.51%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	9,333,541	4,729,879	6,839,874	(2,493,667)	-26.72%
Total, Local Revenues		9,333,541	4,729,879	6,839,874	(2,493,667)	-26.72%
5. TOTAL REVENUES		24,107,331	11,756,463	21,934,614	(2,172,717)	-9.01%
<b>B EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,594,816	2,239,537	4,290,445	(304,371)	-6.62%
Certificated Pupil Support Salaries	1200	604,050	335,259	588,153	(15,897)	-2.63%
Certificated Supervisors' and Administrators' Salaries	1300	1,259,900	673,704	1,248,592	(11,308)	-0.90%
Other Certificated Salaries	1900	347,358	167,135	319,463	(27,895)	-8.03%
Total, Certificated Salaries		6,806,124	3,415,635	6,446,653	(359,471)	-5.28%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	706,772	239,568	507,826	(198,946)	-28.15%
Non-certificated Support Salaries	2200	621,438	329,441	607,734	(13,704)	-2.21%
Non-certificated Supervisors' and Administrators' Sal.	2300	680,193	341,511	666,655	(13,538)	-1.99%
Clerical and Office Salaries	2400	591,882	283,845	547,547	(44,335)	-7.49%
Other Non-certificated Salaries	2900	117,403	41,633	97,688	(19,715)	-16.79%
Total, Non-certificated Salaries		2,717,688	1,235,998	2,427,450	(290,238)	-10.68%
3. Employee Benefits						
STRS	3101-3102	1,512,750	878,047	1,431,669	(81,081)	-5.36%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	351,857	168,966	328,551	(23,306)	-6.62%
Health and Welfare Benefits	3401-3402	1,600,026	757,729	1,410,799	(189,227)	-11.83%
Unemployment Insurance	3501-3502	55,362	29,514	51,626	(3,736)	-6.75%
Workers' Compensation Insurance	3601-3602	143,940	85,697	134,226	(9,714)	-6.75%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	
Other Employee Benefits	3901-3902	1,770,772	841,306	1,671,103	(99,669)	-5.63%
Total, Employee Benefits		5,434,707	2,761,259	5,027,974	(406,733)	-7.48%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	222,656	149,670	182,218	(40,438)	-18.16%
Books and Other Reference Materials	4200	1,000	-	1,000	-	0.00%
Materials and Supplies	4300	304,876	55,567	269,125	(35,751)	-11.73%
Noncapitalized Equipment	4400	612,405	640,890	591,605	(20,800)	-3.40%
Food	4700	491,813	-	316,461	(175,352)	-35.65%
Total, Books and Supplies		1,632,750	846,127	1,360,409	(272,341)	-16.68%

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Making Waves Academy  
 (continued)  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2020-21

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	88,450	22,942	48,500	(39,950)	-45.17%
Dues and Memberships	5300	16,458	5,491	16,458	-	0.00%
Insurance	5400	175,006	104,503	175,006	-	0.00%
Operations and Housekeeping Services	5500	805,000	176,270	401,800	(403,200)	-50.09%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,962,549	1,080,354	1,959,549	(3,000)	-0.15%
Professional/Consulting Services and Operating Expend.	5800	4,200,499	1,881,521	3,809,515	(390,984)	-9.31%
Communications	5900	193,100	61,640	193,100	-	0.00%
Total, Services and Other Operating Expenditures		7,441,062	3,332,721	6,603,928	(837,134)	-11.25%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	25,000	10,617	18,200	(6,800)	-27.20%
Total, Capital Outlay		25,000	10,617	18,200	(6,800)	-27.20%
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		24,057,331	11,602,357	21,884,614	(2,172,717)	-9.03%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		50,000	154,106	50,000	-	0.00%
<b>D OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		50,000	154,106	50,000	-	0.00%
<b>F FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	3,677,834	3,677,834	3,677,834	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		3,677,834	3,677,834	3,677,834		
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,727,834	3,831,940	3,727,834		
<b>Components of Ending Fund Balance :</b>						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	3,727,834	3,831,940	3,727,834	-	0.00%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2020-21

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2020-21			Totals for FY 2021-22	Totals for FY 2022-23
		Unrestricted	Restricted	Total		
<b>A REVENUES</b>						
<b>1. Revenue Limit Sources</b>						
State Aid - Current Year	8011	5,948,359	0	5,948,359	6,669,934	7,419,675
Education Protection Account State Aid - Current Year	8012	2,084,871	0	2,084,871	1,859,394	1,953,582
State Aid - Prior Years	8019	0	0	0		
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0	0		
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0	0		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	0		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0	0	0		
Charter Schools Funding in lieu of Property Taxes	8096	2,986,049	0	2,986,049	3,093,764	3,250,478
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		11,019,279	0	11,019,279	11,623,092	12,623,735
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0	0	0		
Special Education - Federal	8181, 8182	0	128,963	128,963	141,124	152,454
Child Nutrition - Federal	8220	0	271,588	271,588	419,038	452,680
Other Federal Revenues	8110, 8260-8299	0	1,566,710	1,566,710	430,567	465,134
Total, Federal Revenues		0	1,967,261	1,967,261	990,729	1,070,268
<b>3. Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	644,813	644,813	623,202	673,234
All Other State Revenues	StateRevAO	214,412	1,248,975	1,463,387	1,833,134	1,966,049
Total, Other State Revenues		214,412	1,893,788	2,108,200	2,456,336	2,639,283
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	6,444,044	395,830	6,839,874	9,697,634	9,176,039
Total, Local Revenues		6,444,044	395,830	6,839,874	9,697,634	9,176,039
<b>5. TOTAL REVENUES</b>						
		17,677,735	4,256,879	21,934,614	24,767,791	25,509,325
<b>B EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	3,556,853	733,592	4,290,445	4,844,729	4,990,070
Certificated Pupil Support Salaries	1200	588,153	0	588,153	575,029	592,280
Certificated Supervisors' and Administrators' Salaries	1300	1,248,592	0	1,248,592	1,291,385	1,330,127
Other Certificated Salaries	1900	92,259	227,204	319,463	489,374	504,055
Total, Certificated Salaries		5,485,857	960,796	6,446,653	7,200,517	7,416,532
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	313,708	194,118	507,826	655,460	675,124
Non-certificated Support Salaries	2200	607,734	0	607,734	657,028	676,739
Non-certificated Supervisors' and Administrators' Sal.	2300	666,655	0	666,655	749,694	772,185
Clerical and Office Salaries	2400	547,547	0	547,547	674,862	695,106
Other Non-certificated Salaries	2900	97,688	0	97,688	136,110	140,194
Total, Non-certificated Salaries		2,233,332	194,118	2,427,450	2,873,154	2,959,348

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2020-21

Description	Object Code	FY 2020-21			Totals for FY 2021-22	Totals for FY 2022-23
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	1,431,669	0	1,431,669	1,206,251	1,242,439
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	328,551	0	328,551	433,280	446,278
Health and Welfare Benefits	3401-3402	1,410,799	0	1,410,799	1,642,660	1,691,940
Unemployment Insurance	3501-3502	51,626	0	51,626	58,341	60,091
Workers' Compensation Insurance	3601-3602	134,226	0	134,226	151,685	156,236
OPEB, Allocated	3701-3702	0	0	0	0	0
OPEB, Active Employees	3751-3752	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	1,671,103	0	1,671,103	1,876,194	1,932,480
Total, Employee Benefits		5,027,974	0	5,027,974	5,368,411	5,529,464
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	182,218	0	182,218	167,536	172,562
Books and Other Reference Materials	4200	1,000	0	1,000	3,090	3,183
Materials and Supplies	4300	248,486	20,639	269,125	280,031	288,432
Noncapitalized Equipment	4400	81,200	510,405	591,605	418,031	430,572
Food	4700	24,333	292,128	316,461	514,807	530,252
Total, Books and Supplies		537,237	823,172	1,360,409	1,383,495	1,425,001
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0	0	0		
Travel and Conferences	5200	6,088	42,412	48,500	174,997	180,247
Dues and Memberships	5300	16,458	0	16,458	16,952	17,460
Insurance	5400	175,006	0	175,006	124,630	128,369
Operations and Housekeeping Services	5500	401,800	0	401,800	1,123,936	1,157,654
Rentals, Leases, Repairs, and Noncap. Improvements	5600	929,312	1,030,237	1,959,549	2,021,425	2,082,068
Professional/Consulting Services and Operating Expend.	5800	2,603,371	1,206,144	3,809,515	4,287,002	4,415,610
Communications	5900	193,100	0	193,100	117,522	121,049
Total, Services and Other Operating Expenditures		4,325,135	2,278,793	6,603,928	7,866,464	8,102,457
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis or)</b>						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0		
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	18,200	0	18,200	25,750	26,523
Total, Capital Outlay		18,200	0	18,200	25,750	26,523
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
<b>8. TOTAL EXPENDITURES</b>		17,627,735	4,256,879	21,884,614	24,717,791	25,459,325
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		50,000	0	50,000	50,000	50,000

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2020-21

Description	Object Code	FY 2020-21			Totals for FY 2021-22	Totals for FY 2022-23
		Unrestricted	Restricted	Total		
<b>D OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		50,000	0	50,000	50,000	50,000
<b>F FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a As of July 1	9791	3,677,834	0	3,677,834	3,727,834	3,777,834
b Adjustments to Beginning Balance	9793, 9795	0	0	0		
c Adjusted Beginning Balance		3,677,834	0	3,677,834	3,727,834	3,777,834
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,727,834	0	3,727,834	3,777,834	3,827,834
Components of Ending Fund Balance:						
a Nonspendable						
Revolving Cash (equals object 9130)	9711	0	0	0	0	0
Stores (equals object 9320)	9712	0	0	0	0	0
Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0
All Others	9719	0	0	0	0	0
b. Restricted	9740	0	0	0	0	0
c Committed						
Stabilization Arrangements	9750	0	0	0	0	0
Other Commitments	9760	0	0	0	0	0
d Assigned						
Other Assignments	9780	0	0	0	0	0
e Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0	0	0	0	0
Unassigned/Unappropriated Amount	9790	3,727,834	0	3,727,834	3,777,834	3,827,834

Making Waves Academy  
Budget FY2021

MWA Central Office  
2nd Interim  
Version 1

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
25	8981	Scully Related Entity (SRE)	5,376,172	5,009,348	(366,824)	-7%	
29	INCO.INC	Central Office (Revenue from Shared	1,068,715	1,068,715	-	0%	
30		<b>Total Income</b>	<b>6,444,886</b>	<b>6,078,063</b>	<b>(366,824)</b>	<b>-6%</b>	
31							
35							
36		<b>Expenses</b>					
41	1409	Certificated Special Temporary COLA	178,500	176,000	(2,500)	-1%	
43	2100	Classified Instructional Aide Salaries	-	-	-		
45	2300	Classified Supervisor & Administrator	1,817,491	1,724,315	(93,176)	-5%	Salary projection and true up adjustments for MWAS-CO staff
46	2400	Classified Clerical and Office Salaries	131,965	131,965	-	0%	
48		<b>Total Salaries</b>	<b>2,127,956</b>	<b>2,032,280</b>	<b>(95,676)</b>	<b>-4%</b>	
49	3101	Certificated STRS	79,908	74,506	(5,402)	-7%	
50	3301	Certificated Social Security/Medicare	125,155	120,154	(5,001)	-4%	
51	3401	Certificated Health & Welfare Benefits	236,110	228,772	(7,337)	-3%	
52	3501	Certificated Unemployment Insurance	10,640	10,161	(478)	-4%	
53	3601	Certificated Workers Comp Insurance	27,663	26,420	(1,244)	-4%	
54	3701	Certificated Retirement Match	61,306	61,319	13	0%	
55	3999	Accrued Paid Time Off	100,246	100,246	-	0%	
56		<b>Total Benefits</b>	<b>641,029</b>	<b>621,579</b>	<b>(19,450)</b>	<b>-3%</b>	
57		<b>Total Salaries &amp; Benefits</b>	<b>2,768,984</b>	<b>2,653,859</b>	<b>(115,126)</b>	<b>-4%</b>	
58							

Making Waves Academy  
Budget FY2021

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
60	4200	Books and Other Reference Materials	2,500	2,500	-	0%	
63	4330	Office Supplies	15,700	8,350	(7,350)	-47%	
64	4390	Other Food	3,500	800	(2,700)	-77%	
65	4410	Furniture, Equipment & Supplies (non-	2,000	1,500	(500)	-25%	
66	4420	Computers and IT Supplies (non-capit	7,540	7,540	-	0%	
69	4990	Contingency	75,000	25,000	(50,000)	-67%	
70		<b>Total Supplies</b>	<b>106,240</b>	<b>45,690</b>	<b>(60,550)</b>	<b>-57%</b>	
71	5210	Conference Fees	47,845	28,345	(19,500)	-41%	Savings due to school closure
72	5215	Travel - Mileage, Parking, Tolls	8,450	4,750	(3,700)	-44%	
73	5220	Travel - Airfare & Lodging	18,500	4,600	(13,900)	-75%	Savings due to school closure
74	5225	Travel - Meals & Entertainment	8,450	2,850	(5,600)	-66%	
75	5305	Professional Dues & Memberships	25,049	28,049	3,000	12%	
81	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
82	5610	Occupancy Rent	-	-	-		
83	5612	Additional Facilities Use Fees	-	-	-		
87	5803	Accounting Fees	15,000	30,000	15,000	100%	
88	5804	Legal Fees	81,000	70,000	(11,000)	-14%	Amount reduced to align with actual spend
91	5810	Contracted Services	417,500	351,000	(66,500)	-16%	Savings from school closure
93	5810.002	Student Information & Assessment	61,500	61,500	-	0%	
95	5810.004	Intervention & Consultation	21,250	5,250	(16,000)	-75%	Savings from school closure
96	5810.005	Psychological Services	17,148	5,000	(12,148)	-71%	
99	5810.008	Information Technology	109,770	109,770	-	0%	
103	5820	Recruiting - Students	10,000	10,000	-	0%	
104	5821	Printing and Reproduction	1,500	1,500	-	0%	
106	5850	Staff Recruitment	128,200	83,200	(45,000)	-35%	Savings from school closure
107	5851	Professional Development	30,000	15,000	(15,000)	-50%	
108	5853	Payroll Processing Fees	40,000	38,000	(2,000)	-5%	
111	5905	Company Cell Phones	16,000	16,000	-	0%	
112	5910	Internet and Wifi	4,300	4,300	-	0%	
113	5915	Postage and Delivery	-	2,200	2,200		
115	5992	Bank fees	2,000	1,000	(1,000)	-50%	
118		<b>Total Contract Services</b>	<b>1,069,662</b>	<b>878,514</b>	<b>(191,148)</b>	<b>-18%</b>	
119							

Making Waves Academy  
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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
120		Total Salaries & Benefits	2,768,984	2,653,859	(115,126)	-4%	
121		Total Supplies	106,240	45,690	(60,550)	-57%	
122		Total Contract Services	1,069,662	878,514	(191,148)	-18%	
123		<b>Total Expenses</b>	<b>3,944,886</b>	<b>3,578,063</b>	<b>(366,824)</b>	<b>-9%</b>	
124							
125		<b>Net Income</b>	<b>2,500,000</b>	<b>2,500,000</b>			



# Coversheet

## Auditor Engagement Letters

**Section:** IV. Action Items  
**Item:** G. Auditor Engagement Letters  
**Purpose:** Vote  
**Submitted by:** Hung Mai  
**Related Material:** 2020-21 Auditor Engagemnet Letter.pdf  
2020-21 990 Tax Return Engagement.pdf

**BACKGROUND:**

2020-21 Audit and Tax Engagement Letters between LiftonLarsonAllen and Making Waves Academy. The Audit Committee has reviewed the agreements.

**RECOMMENDATION:**

To Review and approve CliftonLarsonAllen Audit and Tax Agreements.



CliftonLarsonAllen LLP  
2210 East Route 66  
Glendora, CA 91740  
626.857.7300 | fax 626.857.7302  
CLAconnect.com

February 1, 2021

Board of Directors and Management  
Making Waves Academy  
4123 Lakeside Dr.  
Richmond, CA 94806

Dear Board of Directors and Management:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Making Waves Academy ("you," "your," or "the Organization") for the year ended June 30, 2021.

Lili Huang is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive year for any firm where the principal/director-in-charge of the audit and the reviewing principal/director have been the same in each of those years. This is the second consecutive year Lili Huang will be the engagement principal.

#### **Audit services**

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements, schedule of expenditures of federal awards, and related notes.
- Preparation of adjusting journal entries.
- Preparation of informational tax returns

### **Audit objectives**

The objective of our audit is the expression of an 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 (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and compliance with the 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*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.
- Reporting on compliance related to state programs and expressing an opinion (or disclaimer of opinion) on compliance with the laws and regulations of the state programs in accordance with the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that 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 Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an

emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinion on the financial statements or the single audit compliance opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

We will also issue a written report on state compliance upon completion of our audit.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, 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 entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste or abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste or abuse.

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 or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements and compliance in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness

of the entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. 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*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our

audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

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.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; 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. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal

statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for ensuring that management is reliable and 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, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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 to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit 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. You are 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.

#### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes in conformity with U.S. GAAP and the Uniform Guidance based on information provided by you. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.



- We will prepare the organization's federal Form 990 and applicable state filings in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible. We will not audit or independently verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

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*.

### **Use of financial statements**

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

### **Engagement administration and other matters**

We expect to begin our audit approximately in May 2021.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; 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.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary 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 Cognizant or Grantor Agency, 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 CLA 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 Cognizant or Grantor Agency. If we are aware that a federal awarding agency, pass-through entity, 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.

February 1, 2021  
Making Waves Academy  
Page 10

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Mediation**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

**Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

**Price Estimate**

The price for these services will be based on the time involved and the degree of responsibility and skills required, plus expenses including internal and administrative charges. Based on our preliminary estimates, the price for the engagement is as follows:

Professional Services		Amount
Audit services (includes procedures for one major program under Uniform Guidance, if additional programs are required to be tested they will be billed at \$4,500 per additional federal program)	\$	20,300
Data Collection Form SF-FAC and single audit reporting package	\$	950
Informational tax return services	\$	2,200
Technology and client support fee	\$	1,180
<b>Total</b>	<b>\$</b>	<b>24,630</b>

Additional attendance and instructional minutes procedures related to distance learning will be billed as out-of-scope.

The price estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated price for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for our services will be rendered each

month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more 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 issued our reports. 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. There is a ten percent withholding clause per Education Code 14505.

### ***Technology Support Fee***

Given the rising technology costs all organizations are expending to serve and protect client information, we are adding a 5% technology and client support fee to all of our invoices. The fee combines technology expenses with client support costs and includes technology support, printing, communications, data security and storage, indirect engagement support costs and technical resource subscriptions. This is estimated and included in the fee table above.

### ***Changes in engagement timing and assistance by your personnel***

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

### ***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

### ***Changes related to COVID-19***

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

February 1, 2021  
Making Waves Academy  
Page 13

### ***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

### ***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

### **Consent**

#### ***Consent to use financial information***

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of the Organizations' information in these cost comparison, performance indicator, and/or benchmarking reports.

#### ***Subcontractors***

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

### **Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign and date this letter to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**

Lili Huang, CPA  
Principal  
626-857-7300  
Lili.Huang@claconnect.com

February 1, 2021  
Making Waves Academy  
Page 14

Enclosure

**Response:**

This letter correctly sets forth the understanding of Making Waves Academy.

Authorized management signature: \_\_\_\_\_

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

Date: \_\_\_\_\_

Draft For Client Review -  
DO NOT SIGN -  
Final version to be sent  
with DocuSign



CliftonLarsonAllen LLP  
2210 East Route 66  
Glendora, CA 91740  
626.857.7300 | fax 626.857.7302  
CLAconnect.com

February 1, 2021

Board of Directors and Management  
Making Waves Academy  
4123 Lakeside Dr.  
Richmond, CA 94806

Re: Year End- June 30, 2021 Tax Exempt Returns and State Filings

Dear Board of Directors and Management:

We are pleased that Making Waves Academy (“you,” “your,” or “the organization”) has engaged CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) to prepare the organization’s federal Form 990 and applicable state filings. This letter confirms the scope, limitations, and related terms of our engagement for the year ended June 30, 2021.

#### **Our responsibility to you**

We will prepare the organization’s federal Form 990 and applicable state filings in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible. We will not audit or independently verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

#### **Your responsibilities**

It is your responsibility to provide us with all of the information needed to prepare complete and accurate returns and filings. We will have no obligation to prepare the returns and filings until you have provided such information to us. We will prepare filings for the same states where the organization filed last year unless organization personnel notify us to the contrary or other information clearly indicates the need for an additional return or state filing. It is your responsibility to comply with all foreign jurisdiction filing requirements. We have no obligation to prepare returns for foreign jurisdictions

The United States Supreme Court ruled in *South Dakota versus Wayfair* (6/21/18) that physical presence is no longer required to establish nexus for sales tax. This ruling may have broad implications, even beyond sales tax, as to where an organization is subject to tax. Please note that if the organization had a taxable presence in more than one jurisdiction, such as an employee or agent within the jurisdiction, any tangible property owned or rented within the jurisdiction, or if the organization exceeds any applicable economic nexus thresholds, the organization or related entities may be subject to state or local income, sales, use, franchise, or gross receipts tax in that jurisdiction depending upon the particular facts. It is the organization’s responsibility, not CLA’s, to determine if



assistance is needed in deciding whether the organization or related entities may be liable for income, sales, use, franchise, or gross receipts tax, or have a filing requirement in the various state or local jurisdictions.

It is important for you to identify any ownership OR signature authority over a foreign bank account or other foreign financial assets which includes but is not limited to foreign: stocks, mutual funds, partnerships, bonds, retirement accounts, estates, trusts, annuities, swaps, and derivatives. Failure to disclose penalties can be significant, starting at \$10,000 and can be upwards of 50 percent of the value of the asset. Please provide account statements if you have any foreign account ownership or signature authority. Note that these rules do not apply to foreign investments held by U.S. mutual funds. In addition, ownership in a foreign business entity (association, corporation, disregarded entity, or partnership) could trigger additional U.S. foreign informational reporting requirements. These reporting requirements require the disclosure of ownership, financial information, and related-party transactions. Failure to properly disclose ownership and the required information could trigger a \$10,000 penalty per filing. We cannot be held responsible if you fail to identify or provide such information to us.

For all nonattest services we may provide to you, including the preparation of the federal Form 990 and applicable state filings, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services. You are responsible to carefully review the federal Form 990 and state filings that we prepare on your behalf before signing and submitting them to tax authorities. We will advise you with regard to tax positions taken in the preparation of the federal Form 990 and state filings, but the responsibility for the federal Form 990 and state filings remains with you.

#### **Tax examinations**

All returns and filings are subject to potential examination by the IRS and state authorities. In the event of an examination, we will be available, at your request, to assist or represent the organization and its directors or officers. Services in connection with tax examinations are not included in our fee for preparation of the federal Form 990 and state filings. Our fee for such services will be billed to you separately, along with any direct costs.

#### **Record retention**

You are responsible for retaining all documents, records, canceled checks, receipts, or other evidence in support of information and amounts reported on the federal Form 990 and state filings. These items may be necessary in the event the taxing or other authority examines or challenges your federal Form 990 and state filings. These records should be kept for at least seven years. Your copy of the federal Form 990 and state filings should be retained indefinitely.

If carryover item(s) exist (e.g., capital loss, net operating loss, tax credits, etc.), you should retain the supporting records related to the carryover item(s) until the item has either been utilized (and the statute of limitations associated with the year of utilization has expired) or the carryforward period has expired.

In preparing the federal Form 990 and state filings, we rely on your representation that organization personnel and its directors or officers understand and have complied with these documentation requirements. The

management of the organization is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the organization's financial records.

All of the records that you provide to us to prepare your federal Form 990 and state filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the records of the organization.

### **Tax consulting services**

This engagement letter also covers tax consulting services that may arise for which the organization seeks our consultation and advice, both written and oral, that are not the subject of a separate engagement letter. These additional services are not included in our fees for the preparation of the federal Form 990 and state filings.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written advice provided by us is for the organization's information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

### **Communications and confidentiality**

The Internal Revenue Code contains a limited privilege for confidentiality of tax advice between you and our firm. In addition, the laws of some states likewise recognize a confidentiality privilege for some accountant-client communications. You understand that CLA makes no representation, warranty or promise, and offers no opinion with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and, to the extent that we follow instructions from you to withhold such information or communications in the face of a request from a third party (including a subpoena, summons or discovery demand in litigation), you agree to hold CLA harmless should the privilege be determined not to apply to particular information or communications.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

### **Consent to send you publications and other materials**

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming

seminars, webinars and webcasts, newsletters, surveys, and press releases. To determine whether these materials may be of interest to you, CLA will need to use your federal Form 990 and state filings information. Such information includes the organization name and address as well as the business and financial information you provided to us.

By signing and dating this engagement letter, you authorize CLA to use the information that you provide to CLA during the preparation of your federal Form 990 and state filings to determine whether to offer you relevant materials. Your consent is valid until further notice. If you do not wish to authorize such use, please strike out this paragraph prior to signing the engagement letter.

### **Consent to use tax information for benchmarking analyses**

In an effort to better serve the needs of our clients, we develop a variety of benchmark, performance indicator, and predictive analysis reports, using anonymized client data obtained from our audit, tax, and other engagements. Business and financial information that you provide to us may be combined with information from other clients and included within the aggregated data that we use in these reports. While some of these analytical reports will be published and released publicly, please be assured that the separate information that we obtain from you will remain confidential, as required by the AICPA Code of Professional Conduct.

Unless authorized by law or the client consents, we cannot use a client's tax return information for purposes other than the preparation and filing of the client's tax return. By signing and dating this engagement letter, you authorize CLA to use any and all information furnished to CLA for or in connection with the preparation of the tax returns under this engagement letter, for a period of up to six (6) years from the date of this engagement letter, in connection with CLA's preparation of the types of reports described in the foregoing paragraph. If you do not wish to authorize such use, please strike out this section prior to signing the engagement letter.

### **Limitations**

You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party") and that this limitation of remedies provision is governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this engagement agreement, but any recovery on any such claim shall not exceed the portion of the total fees actually paid by you to CLA that corresponds to the particular service(s) that give(s) rise to the claim (i.e., the specific service(s) that a CLA party performed in such a manner as to cause CLA to be liable to you).

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of these periods ("Limitation Period"):

- For federal Form 990 and state filing preparation, separately within thirty-six (36) months after the date when we deliver the tax returns and filings under this agreement to you on which the dispute is based, regardless of whether any CLA party provides other services for you or relating to said returns and filings.
- For tax consulting engagements, separately within thirty-six (36) months from the date of our last billing for services on each consultation on which the dispute is based.
- For all tax return, state filing, and tax consulting engagements, within twelve (12) months from the date when you terminate this or any other engagement of our services.

The applicable Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

### **Fees**

Our professional fees will be billed based on the time involved and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Fees and expenses for this work will be invoiced separately. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more 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 issued the tax returns and filings. You will be obligated to compensate us for all time expended and related fees and to reimburse us for all out-of-pocket expenditures through the date of termination.

### **Other fees**

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

### **Finance charges and collection expenses**

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

### **Termination of agreement**

Either party may terminate this agreement at any time by giving written notice to the other party. In that event, the provisions of this agreement shall continue to apply to all services rendered prior to termination.

### **Agreement**

Please sign and date this letter to confirm your agreement and return it to us at your earliest convenience.

We are looking forward to working with you.

February 1, 2021  
Making Waves Academy  
Page 6

Sincerely,

**CliftonLarsonAllen LLP**

Lili Huang, CPA  
Principal  
626-857-7300  
Lili.Huang@CLAconnect.com

Enclosure

**Response:**

This letter correctly sets forth the understanding of Making Waves Academy.

Authorized management signature: \_\_\_\_\_

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

Date: \_\_\_\_\_

Draft For Client Review -  
DO NOT SIGN -  
Final version to be sent  
with DocuSign

# Coversheet

## 2019-20 990 and 199 Tax Return

**Section:** IV. Action Items  
**Item:** H. 2019-20 990 and 199 Tax Return  
**Purpose:** Vote  
**Submitted by:** Hung Mai  
**Related Material:** Making Waves Academy Form 990 - FINAL.pdf

**BACKGROUND:**

Making Waves Academy is required to file tax returns. We will file the 2019-20 tax returns after the Board's approval today. The Audit Committee has reviewed the tax returns and recommended the Board to approve it.

**RECOMMENDATION:**

Review and approve 2019-20 990 Federal Tax Return and 199 California Tax Return

CLIFTONLARSONALLEN LLP  
2210 EAST ROUTE 66  
GLENORA, CA 91740

MAKING WAVES ACADEMY  
4123 LAKESIDE DRIVE  
RICHMOND, CA 94806



Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT 'S COPY





CLA (CliftonLarsonAllen LLP)

CLAconnect.com

Making Waves Academy  
4123 Lakeside Drive  
Richmond, CA 94806

Making Waves Academy:

Enclosed is the organization's 2019 Exempt Organization return. The state Exempt Organization return is also enclosed. These should be signed, dated, and mailed, as indicated.

Specific filing instructions are as follows.

**FORM 990 RETURN:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-EO to us as soon as possible, but no later than by May 17, 2021 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

**CALIFORNIA FORM 199 RETURN:**

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. If there is anything on the return you do not understand, we would be glad to answer your questions.

Copies of each return are provided for your permanent records. Based on IRS guidance, we generally recommend that you keep supporting documentation for a minimum of seven years; and that you keep copies of the tax returns, and records that support basis for items in the tax return, indefinitely.

Sincerely,

CliftonLarsonAllen LLP



CLA (CliftonLarsonAllen LLP)  
CLAconnect.com

**MAKING WAVES ACADEMY**  
**FORM 990 INCOME TAX RETURN**  
**FOR YEAR ENDED JUNE 30, 2020**

\*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\*

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form 8879-EO

For calendar year 2019, or fiscal year beginning JUL 1, 2019, and ending JUN 30, 2020

2019

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

Employer identification number

MAKING WAVES ACADEMY

20-8967421

Name and title of officer

ALTON B. NELSON, JR.

CEO

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 5 rows (1a-5a) and 3 columns: Description, Amount, and Label. Row 1a is checked with amount 23,033,799.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete.

Officer's PIN: check one box only

[X] I authorize CLIFTONLARSONALLEN LLP to enter my PIN 94806. Enter five numbers, but do not enter all zeros.

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature \*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\* Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

9540525902 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature WADE MCMULLEN Date 02/03/21

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2019)

Form **990**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**  
Open to Public Inspection

**A** For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>MAKING WAVES ACADEMY</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>4123 LAKESIDE DRIVE</b> City or town, state or province, country, and ZIP or foreign postal code <b>RICHMOND, CA 94806</b> <b>F</b> Name and address of principal officer: <b>ALTON B. NELSON, JR.</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>20-8967421</b> <b>E</b> Telephone number <b>510-262-1511</b> <b>G</b> Gross receipts \$ <b>23,033,799.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.MAKINGWAVESACADEMY.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2007</b>
		<b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>MAKING WAVES COMMITS RIGOROUSLY AND HOLISTICALLY PREPARING STUDENTS TO GAIN ACCEPTANCE TO AND</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>8</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>8</b>
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	<b>188</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>200</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	<b>23,532,549.</b>	<b>23,020,937.</b>
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>0.</b>	<b>0.</b>
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>	<b>12,862.</b>
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>23,532,549.</b>	<b>23,033,799.</b>
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>14,950,247.</b>	<b>16,180,662.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>8,046,823.</b>	<b>8,218,555.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>22,997,070.</b>	<b>24,399,217.</b>
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>535,479.</b>	<b>-1,365,418.</b>
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>4,863,829.</b>	<b>6,099,100.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>1,235,995.</b>	<b>3,836,684.</b>
			<b>3,627,834.</b>	<b>2,262,416.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>ALTON B. NELSON, JR., CEO</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>WADE MCMULLEN</b>	Preparer's signature <b>WADE MCMULLEN</b>
	Date <b>02/03/21</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00541671</b>
	Firm's name ▶ <b>CLIFTONLARSONALLEN LLP</b>	Firm's EIN ▶ <b>41-0746749</b>
	Firm's address ▶ <b>2210 EAST ROUTE 66 GLENDORA, CA 91740</b>	Phone no. (626) <b>857-7300</b>

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [ ]

1 Briefly describe the organization's mission:
MAKING WAVES COMMITS TO RIGOROUSLY AND HOLISTICALLY PREPARING STUDENTS TO GAIN ACCEPTANCE TO AND GRADUATE FROM COLLEGE TO ULTIMATELY BECOME VALUABLE CONTRIBUTORS TO THE WORKFORCE AND THEIR COMMUNITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 21,917,521. including grants of \$ ) (Revenue \$ )
MAKING WAVES ACADEMY WILL ENSURE THAT OUR YOUTH ACQUIRE THE SKILLS NECESSARY TO GAIN ACCEPTANCE TO AND GRADUATE FROM COLLEGE. MAKING WAVES ACADEMY SERVED OVER 1,000 CHILDREN IN THE FY 19/20.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 21,917,521.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	<b>3</b>	X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>4</b>	X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>11a</b> X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....	<b>11c</b>	X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11e</b>	X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b> X	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>21</b>	X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....		

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 188		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?	13a	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			



**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?		X
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?		X
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **ALTON B. NELSON JR. - 510-262-1511**  
**4123 LAKESIDE DRIVE, RICHMOND, CA 94806**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALICA KLEIN PRESIDENT	1.00	X		X				0.	0.	0.
(2) LAYLA NARAJON DIRECTOR	1.00	X						0.	0.	0.
(3) BURAK GURSEL DIRECTOR	1.00	X						0.	0.	0.
(4) ESTHER HUGO DIRECTOR	1.00	X						0.	0.	0.
(5) DARYLE MORGAN DIRECTOR	1.00	X						0.	0.	0.
(6) MARICELA NAVARRO DIRECTOR	1.00	X						0.	0.	0.
(7) JESSICA LAUGHLIN DIRECTOR	1.00	X						0.	0.	0.
(8) MARGARET WATSON DIRECTOR	1.00	X						0.	0.	0.
(9) ALTON B. NELSON, JR. CEO	50.00			X				320,064.	0.	68,147.
(10) LIBBY COLE CHIEF OPERATING OFFICER	50.00					X		177,630.	0.	20,265.
(11) EVANGELIA WARD-JACKSON MIDDLE SCHOOL DIRECTOR	50.00					X		168,639.	0.	34,634.
(12) CHRISTINE GODFREY MANAGING DIRECTOR OF HR	50.00					X		199,076.	0.	13,491.
(13) EMMANUEL BARRERA SENIOR DIRECTOR OF CURRICULUM	50.00					X		201,632.	0.	12,148.
(14) JENNIFER PELLEGRINE SENIOR DIRECTOR OF ELEMENTARY LEARNI	50.00					X		188,210.	0.	6,477.

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b> .....							1,255,251.	0.	155,162.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							1,255,251.	0.	155,162.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **27**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
FRUGE PSYCHOLOGICAL ASSOCIATION 1300 CLAY ST. SUITE 600, OAKLAND, CA 94612	PSYCHOLOGIST	557,236.
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT 1108 BISSELL AVE., RICHMOND, CA 94801	SPECIAL ED	507,641.
MICHAEL'S TRANSPORTATION SERVICES INC 140 YOLANO DR, VALLEJO, CA 94589	TRANSPORTATION	496,680.
PACHECO'S CLEANING SERVICE 2025 DOVER AVE, SAN PABLO, CA 94806	JANITORIAL	437,555.
NOB HILL CATERING 601 TAYLOR WAY, SAN CARLOS, CA 94070	STUDENT FOOD SERVICES	429,052.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization <b>9</b>		

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	13,776,975.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	9,243,962.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....			23,020,937.			
<b>Program Service Revenue</b>	<b>2 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		226.			226.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities	3,090.	9,546.		
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	0.	0.			
	<b>c</b> Gain or (loss) .....	<b>7c</b>	3,090.	9,546.			
<b>d</b> Net gain or (loss) .....			12,636.		12,636.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....			23,033,799.	0.	0.	12,862.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	367,410.	330,669.	36,741.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	12,459,165.	10,948,100.	1,511,065.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	1,018,844.	935,052.	83,792.	
<b>9</b> Other employee benefits .....	1,813,124.	1,618,563.	194,561.	
<b>10</b> Payroll taxes .....	522,119.	446,410.	75,709.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....	105,938.	105,938.		
<b>b</b> Legal .....	95,326.	83,887.	11,439.	
<b>c</b> Accounting .....	16,878.	15,190.	1,688.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,416,642.	2,249,225.	167,417.	
<b>12</b> Advertising and promotion .....	10,879.		10,879.	
<b>13</b> Office expenses .....	1,196,834.	1,064,036.	132,798.	
<b>14</b> Information technology .....	548,366.	482,562.	65,804.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	2,344,576.	2,204,407.	140,169.	
<b>17</b> Travel .....	65,643.	57,766.	7,877.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	157,185.	138,323.	18,862.	
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	21,870.	21,870.		
<b>23</b> Insurance .....	110,090.	96,879.	13,211.	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <u>STUDENT TRANSPORTATION</u> .....	477,473.	477,473.		
<b>b</b> <u>INSTRUCTIONAL MATERIALS</u> .....	405,594.	405,594.		
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> All other expenses _____	245,261.	235,577.	9,684.	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	24,399,217.	21,917,521.	2,481,696.	0.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	2,580,954.	<b>1</b>	3,112,297.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	1,692,358.	<b>4</b>	2,372,895.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	244,551.	<b>9</b>	289,812.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 542,073.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 217,977.	<b>10c</b>	324,096.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	4,863,829.	<b>16</b>	6,099,100.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,235,995.	<b>17</b>	1,362,249.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	2,474,435.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,235,995.	<b>26</b>	3,836,684.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	3,627,834.	<b>27</b>	2,262,416.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	3,627,834.	<b>32</b>	2,262,416.
	<b>33</b> Total liabilities and net assets/fund balances .....	4,863,829.	<b>33</b>	6,099,100.

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	23,033,799.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	24,399,217.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-1,365,418.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	3,627,834.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	2,262,416.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>	X	
<b>3b</b>	X	

Form **990** (2019)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

<b>Name of the organization</b> <b>MAKING WAVES ACADEMY</b>	<b>Employer identification number</b> <b>20-8967421</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2019</b>	<b>(iii) Distributable Amount for 2019</b>
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019			
<b>a</b> From 2014			
<b>b</b> From 2015			
<b>c</b> From 2016			
<b>d</b> From 2017			
<b>e</b> From 2018			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015			
<b>b</b> Excess from 2016			
<b>c</b> Excess from 2017			
<b>d</b> Excess from 2018			
<b>e</b> Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019



**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Name of the organization

**MAKING WAVES ACADEMY**

Employer identification number

**20-8967421**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).



Name of organization  <b>MAKING WAVES ACADEMY</b>	Employer identification number  <b>20-8967421</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<u>FULLERTON FAMILY FOUNDATION</u>  <u>4123 LAKESIDE DRIVE</u>  <u>RICHMOND, CA 94806</u>	\$ <u>1,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<u>PETER &amp; SUZANNAH SCULLY</u>  <u>4123 LAKESIDE DRIVE</u>  <u>RICHMOND, CA 94806</u>	\$ <u>100,548.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<u>MARGARET WATSON</u>  <u>4123 LAKESIDE DRIVE</u>  <u>RICHMOND, CA 94806</u>	\$ <u>6,250.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<u>SCULLY 1994 FAMILY TRUST NO. 2</u>  <u>4123 LAKESIDE DRIVE</u>  <u>RICHMOND, CA 94806</u>	\$ <u>1,600,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<u>SCULLY MEMORIAL FOUNDATION</u>  <u>4123 LAKESIDE DRIVE</u>  <u>RICHMOND, CA 94806</u>	\$ <u>6,400,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<u>LEAGREY DIMOND</u>  <u>4123 LAKESIDE DRIVE</u>  <u>RICHMOND, CA 94806</u>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>MAKING WAVES ACADEMY</b>	Employer identification number  <b>20-8967421</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	FIDELITY CHARITABLE  4123 LAKESIDE DRIVE  RICHMOND, CA 94806	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	JOHN SCULLY IRA  4123 LAKESIDE DRIVE  RICHMOND, CA 94806	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>MAKING WAVES ACADEMY</b>	<b>Employer identification number</b>  20-8967421
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization  <b>MAKING WAVES ACADEMY</b>	Employer identification number  <b>20-8967421</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**  
Open to Public Inspection

Name of the organization **MAKING WAVES ACADEMY** Employer identification number **20-8967421**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2019

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		435,813.	111,717.	324,096.
d Equipment		106,260.	106,260.	0.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 324,096.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	23,036,659.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	2,860.
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	2,860.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	23,033,799.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	23,033,799.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	24,402,077.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	2,860.
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	2,860.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	24,399,217.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	24,399,217.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

THE SCHOOL IS A NONPROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED. THE SCHOOL IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSES. THE SCHOOL FILES AN EXEMPT SCHOOL RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.





**SCHEDULE E**  
**(Form 990 or 990-EZ)**

**Schools**

OMB No. 1545-0047

**2019**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

Name of the organization

**MAKING WAVES ACADEMY**

Employer identification number

**20-8967421**

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II .....	X	
<b>NONDISCRIMINATORY POLICY INCLUDED IN ALL ADVERTISEMENTS &amp; ENROLLMENT MATERIALS.</b>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....		X
b Admissions policies? .....		X
c Employment of faculty or administrative staff? .....		X
d Scholarships or other financial assistance? .....		X
e Educational policies? .....		X
f Use of facilities? .....		X
g Athletic programs? .....		X
h Other extracurricular activities? .....		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency? .....	X	
b Has the organization's right to such aid ever been revoked or suspended? .....		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2019

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.  
Also provide any other additional information.

**LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:**

**MAKING WAVES ACADEMY IS A PUBLIC CHARTER SCHOOL. THE SCHOOL RECEIVES PER PUPIL FUNDING FROM THE STATE OF CALIFORNIA.**

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2019**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization: **MAKING WAVES ACADEMY**  
 Employer identification number: **20-8967421**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? ..... **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? ..... **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? ..... **5a**
- b** Any related organization? ..... **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? ..... **6a**
- b** Any related organization? ..... **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ALTON B. NELSON, JR. CEO	(i)	320,064.	0.	0.	48,213.	19,934.	388,211.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) LIBBY COLE CHIEF OPERATING OFFICER	(i)	177,630.	0.	0.	6,720.	13,545.	197,895.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) EVANGELIA WARD-JACKSON MIDDLE SCHOOL DIRECTOR	(i)	168,639.	0.	0.	26,054.	8,580.	203,273.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CHRISTINE GODFREY MANAGING DIRECTOR OF HR	(i)	199,076.	0.	0.	4,605.	8,886.	212,567.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) EMMANUEL BARRERA SENIOR DIRECTOR OF CURRICULUM	(i)	201,632.	0.	0.	0.	12,148.	213,780.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JENNIFER PELLEGRINE SENIOR DIRECTOR OF ELEMENTARY LEARNI	(i)	188,210.	0.	0.	0.	6,477.	194,687.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

**MAKING WAVES ACADEMY**

Employer identification number

**20-8967421**

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

GRADUATE FROM COLLEGE TO ULTIMATELY BECOME VALUABLE CONTRIBUTORS TO THE  
WORKFORCE AND THEIR COMMUNITIES.

FORM 990, PART VI, SECTION A, LINE 7A:

THE NUMBER OF DIRECTORS SHALL BE NO LESS THAN FIVE (5) AND NO MORE THAN  
FIFTEEN (15), UNLESS CHANGED BY AMENDMENTS TO THESE BYLAWS. A BOARD SEAT  
SHALL BE RESERVED AT ALL TIMES FOR A PARENT/GUARDIAN REPRESENTATIVE.

ADDITIONALLY, A RELATED ORGANIZATION (MAKING WAVES FOUNDATION) HAS THE  
RIGHT TO NOMINATE, APPOINT, AND REMOVE BOARD MEMBERS AS THE SOLE STATUTORY  
MEMBER.

FORM 990, PART VI, SECTION A, LINE 8B:

MAKING WAVES ACADEMY HAS NO COMMITTEE THAT HAS THE AUTHORITY TO ACT ON  
BEHALF OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS AUDIT  
COMMITTEE FOR APPROVAL BEFORE FILING, AND THE FULL BOARD OF DIRECTORS  
APPROVES THE FORM 990 BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

MONITORING IS PERFORMED REGULARLY BY THE OFFICERS TO IDENTIFY POTENTIAL  
CONFLICTS OF INTEREST. ANY QUESTION OF A CONFLICT IS ADDRESSED WITH THE  
INTERESTED PERSON, WHO IS REQUIRED TO DISCLOSE THE EXISTENCE OF ANY

FINANCIAL INTEREST AND BE AFFORDED THE OPPORTUNITY TO DISCLOSE ALL MATERIAL

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization <b>MAKING WAVES ACADEMY</b>	Employer identification number <b>20-8967421</b>
---	---

FACTS TO THE BOARD AND EXECUTIVE DIRECTOR. IF A CONFLICT OF INTEREST IS IDENTIFIED, THE APPROPRIATE ACTION IS TAKEN, INCLUDING LIMITATIONS TO THE INDIVIDUAL'S INFLUENCE ON RELATED BUSINESS MATTERS.

FORM 990, PART VI, SECTION B, LINE 15:

REVIEW BY EXECUTIVE COMMITTEE OF BOARD OF DIRECTORS. REVIEW OF SALARY DATA IN THE ORGANIZATION'S AREA. PROPER DOCUMENTATION REGARDING THE DISCUSSION AND DECISION OF OFFICERS' COMPENSATION IS KEPT.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

FORM 990, PART XII, LINE 2C

THERE WERE NO CHANGES FROM THE PRIOR YEAR.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the organization

**MAKING WAVES ACADEMY**

Employer identification number

**20-8967421**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
MAKING WAVES FOUNDATION, INC. 3045 RESEARCH DRIVE RICHMOND, CA 94806	EDUCATION SUPPORT	CALIFORNIA	501C3	PF	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	X	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	X	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				



**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for supplemental information.

Form **8868**  
(Rev. January 2020)

# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

► **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>MAKING WAVES ACADEMY</b>	Taxpayer identification number (TIN) <b>20-8967421</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>4123 LAKESIDE DRIVE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>RICHMOND, CA 94806</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**ALTON B. NELSON JR.**

- The books are in the care of ► **4123 LAKESIDE DRIVE - RICHMOND, CA 94806**  
Telephone No. ► **510-262-1511** Fax No. ► \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until   **MAY 17, 2021**  , to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ►  calendar year \_\_\_\_\_ or  
 ►  tax year beginning   **JUL 1, 2019**  , and ending   **JUN 30, 2020**  .

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2020)

TAXABLE YEAR

**2019**

# California Exempt Organization Annual Information Return

928941 12-04-19  
FORM

**199**

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) **07/01/2019**, and ending (mm/dd/yyyy) **06/30/2020**

Corporation/Organization name <b>MAKING WAVES ACADEMY</b>		California corporation number <b>3019452</b>	
Additional information. See instructions.		FEIN <b>20-8967421</b>	
Street address (suite or room) <b>4123 LAKESIDE DRIVE</b>		PMB no.	
City <b>RICHMOND</b>		State <b>CA</b>	ZIP code <b>94806</b>
Foreign country name		Foreign province/state/county	
		Foreign postal code	

<p><b>A</b> First Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Amended Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>C</b> IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final Information Return?  <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized                  Enter date: (mm/dd/yyyy) _____</p> <p><b>E</b> Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p><b>F</b> Federal return filed? (1) <input type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series</p> <p><b>G</b> Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H</b> Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____</p> <p><b>I</b> Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>J</b> If exempt under R&amp;TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources \$ _____</p> <p><b>L</b> If organization is a public charity exempt under R&amp;TC Section 23701d and meets the filing fee exception, check box. No filing fee is required <input checked="" type="checkbox"/></p> <p><b>M</b> Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>O</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>P</b> Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____</p>
--	---

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	12,862	00
	2 Gross dues and assessments from members and affiliates	2		00
	3 Gross contributions, gifts, grants, and similar amounts received <span style="float: right;">STMT 1</span>	3	23,020,937	00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	23,033,799	00
	5 Cost of goods sold	5		00
	6 Cost or other basis, and sales expenses of assets sold	6		00
	7 Total costs. Add line 5 and line 6	7		00
	8 Total gross income. Subtract line 7 from line 4	8	23,033,799	00
<b>Expenses</b>	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	24,399,217	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-1,365,418	00
<b>Filing Fee</b>	11 Total payments	11		00
	12 Use tax. See General Information K	12		00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15 Filing fee \$10 or \$25. See General Information F	15	N/A	00
16 Penalties and Interest. See General Information J	16		00	
17 <b>Balance due.</b> Add line 12, line 15, and line 16. Then subtract line 11 from the result	17		00	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>WADE MCMULLEN</b>	Title <b>CEO</b>	Date <b>02/03/21</b>	<input type="checkbox"/> Telephone <input checked="" type="checkbox"/> PTIN <b>P00541671</b>
<b>Paid Preparer's Use Only</b>	Preparer's signature <b>WADE MCMULLEN</b>	Date <b>02/03/21</b>	Check if self-employed <input type="checkbox"/>	<input checked="" type="checkbox"/> Firm's FEIN <b>41-0746749</b> <input type="checkbox"/> Telephone <b>(626) 857-7300</b>
	Firm's name (or yours, if self-employed) and address <b>CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLEN DORA, CA 91740</b>			

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

**MAKING WAVES ACADEMY**

20-8967421

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

928951 12-04-19

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1		00	
	2	Interest	•	2		00	
	3	Dividends	•	3	226	00	
	4	Gross rents	•	4		00	
	5	Gross royalties	•	5		00	
	6	Gross amount received from sale of assets (See Instructions)	•	6	12,636	00	
	7	Other income	•	7		00	
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	12,862	00	
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00	
	10	Disbursements to or for members	•	10		00	
	11	Compensation of officers, directors, and trustees	•	11	367,410	00	
	12	Other salaries and wages	•	12	12,459,165	00	
	<b>Expenses and Disbursements</b>	13	Interest	•	13		00
		14	Taxes	•	14	522,119	00
		15	Rents	•	15	2,344,576	00
		16	Depreciation and depletion (See instructions)	•	16	21,870	00
		17	Other Expenses and Disbursements	•	17	8,684,077	00
		18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	24,399,217	00

<b>Schedule L Balance Sheet</b>	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		2,580,954	•	3,112,297
2 Net accounts receivable		1,692,358	•	2,372,895
3 Net notes receivable			•	
4 Inventories			•	
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments			•	
10 a Depreciable assets	567,972		542,073	
b Less accumulated depreciation	( 222,006 )	345,966	( 217,977 )	324,096
11 Land			•	
12 Other assets <b>STMT 5</b>		244,551	•	289,812
13 <b>Total assets</b>		4,863,829		6,099,100
<b>Liabilities and net worth</b>				
14 Accounts payable		1,235,995	•	1,362,249
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable			•	
17 Mortgages payable			•	
18 Other liabilities <b>STMT 6</b>				2,474,435
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		3,627,834	•	2,262,416
22 <b>Total liabilities and net worth</b>		4,863,829		6,099,100

<b>Schedule M-1 Reconciliation of income per books with income per return</b>				
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.				
1 Net income per books	•	-1,365,418	7 Income recorded on books this year not included in this return	•
2 Federal income tax	•		8 Deductions in this return not charged against book income this year	•
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year	•		10 Net income per return.	
5 Expenses recorded on books this year not deducted in this return	•		Subtract line 9 from line 6	-1,365,418
6 Total. Add line 1 through line 5		-1,365,418		



MAKING WAVES ACADEMY

20-8967421

CA 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>DATE OF GIFT</u>	<u>AMOUNT</u>
FULLERTON FAMILY FOUNDATION	4123 LAKESIDE DRIVE RICHMOND, CA 94806	12/04/19	1,000,000.
PETER & SUZANNAH SCULLY	4123 LAKESIDE DRIVE RICHMOND, CA 94806	12/07/18	100,548.
MARGARET WATSON	4123 LAKESIDE DRIVE RICHMOND, CA 94806	01/22/20	6,250.
SCULLY 1994 FAMILY TRUST NO. 2	4123 LAKESIDE DRIVE RICHMOND, CA 94806	12/06/19	1,600,000.
SCULLY MEMORIAL FOUNDATION	4123 LAKESIDE DRIVE RICHMOND, CA 94806	02/20/20	6,400,000.
LEAGREY DIMOND	4123 LAKESIDE DRIVE RICHMOND, CA 94806	06/29/20	5,000.
FIDELITY CHARITABLE	4123 LAKESIDE DRIVE RICHMOND, CA 94806	01/23/20	7,500.
JOHN SCULLY IRA	4123 LAKESIDE DRIVE RICHMOND, CA 94806	10/08/19	100,000.
TOTAL INCLUDED ON LINE 3			<u>9,219,298.</u>

MAKING WAVES ACADEMY

20-8967421

CA 199 GROSS AMOUNT FROM SALE OF ASSETS STATEMENT 2

<u>DESCRIPTION</u>	<u>DATE</u> <u>ACQUIRED</u>	<u>DATE</u> <u>SOLD</u>	<u>METHOD</u> <u>ACQUIRED</u>	
			PURCHASED	
	<u>COST OR</u> <u>OTHER BASIS</u>	<u>DEPREC.</u>	<u>EXPENSE</u> <u>OF SALE</u>	<u>GROSS</u> <u>SALES PRICE</u>
	0.	0.	0.	3,090.

<u>DESCRIPTION</u>	<u>DATE</u> <u>ACQUIRED</u>	<u>DATE</u> <u>SOLD</u>	<u>METHOD</u> <u>ACQUIRED</u>	
			PURCHASED	
	<u>COST OR</u> <u>OTHER BASIS</u>	<u>DEPREC.</u>	<u>EXPENSE</u> <u>OF SALE</u>	<u>GROSS</u> <u>SALES PRICE</u>
	0.	0.	0.	9,546.

TOTAL TO FORM 199, PAGE 2, LN 6	0.	0.	0.	12,636.
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MAKING WAVES ACADEMY

20-8967421

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CA 199                      COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES                      STATEMENT 3

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<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HRS WORKED/WK</u>	<u>COMPENSATION</u>
ALICA KLEIN 4123 LAKESIDE DRIVE RICHMOND, CA 94806	PRESIDENT 1.00	0.
LAYLA NARAJON 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
BURAK GURSEL 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
ESTHER HUGO 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
DARYLE MORGAN 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
MARICELA NAVARRO 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
JESSICA LAUGHLIN 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
MARGARET WATSON 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
ALTON B. NELSON, JR. 4123 LAKESIDE DRIVE RICHMOND, CA 94806	CEO 50.00	367,410.
TOTAL TO FORM 199, PART II, LINE 11		<u>367,410.</u>

MAKING WAVES ACADEMY

20-8967421

CA 199	OTHER EXPENSES	STATEMENT 4
<u>DESCRIPTION</u>		<u>AMOUNT</u>
STUDENT TRANSPORTATION		477,473.
INSTRUCTIONAL MATERIALS		405,594.
PENSION PLAN CONTRIBUTIONS		1,018,844.
OTHER EMPLOYEE BENEFITS		1,813,124.
MANAGEMENT FEES		105,938.
LEGAL FEES		95,326.
ACCOUNTING FEES		16,878.
OTHER PROFESSIONAL FEES		2,416,642.
ADVERTISING AND PROMOTION		10,879.
OFFICE EXPENSES		1,196,834.
INFORMATION TECHNOLOGY		548,366.
TRAVEL		65,643.
CONFERENCES AND CONVENTIONS		157,185.
INSURANCE		110,090.
ALL OTHER EXPENSES		245,261.
TOTAL TO FORM 199, PART II, LINE 17		<u>8,684,077.</u>

CA 199	OTHER ASSETS	STATEMENT 5
<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
PREPAID EXPENSES AND DEFERRED CHARGES	244,551.	289,812.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	<u>244,551.</u>	<u>289,812.</u>

CA 199	OTHER LIABILITIES	STATEMENT 6
<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
UNSECURED NOTES AND LOANS PAYABLE	0.	2,474,435.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	<u>0.</u>	<u>2,474,435.</u>

CA 199	FUND BALANCES	STATEMENT 7
<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	3,627,834.	2,262,416.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	<u>3,627,834.</u>	<u>2,262,416.</u>

022

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR

**2019**

**California e-file Return Authorization for Exempt Organizations**

FORM  
**8453-EO**

Exempt Organization name	Identifying number
<b>MAKING WAVES ACADEMY</b>	<b>20-8967421</b>

**Part I Electronic Return Information** (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	<b>23,033,799</b>
2 Total gross income (Form 199, line 8)	2	<b>23,033,799</b>
3 Total expenses and disbursements (Form 199, line 9)	3	<b>24,399,217</b>

**Part II Settle Your Account Electronically for Taxable Year 2019**

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
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**Part III Banking Information** (Have you verified the exempt organization's banking information?)

5 Routing number _____	7 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6 Account number _____	

**Part IV Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2019 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign Here**      \_\_\_\_\_      **CEO**  
Signature of officer      Date      Title

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.**

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO</b> ERO's signature	<b>WADE MCMULLEN</b>	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <b>P00541671</b>
<b>Must Sign</b> Firm's name (or yours if self-employed) and address	<b>CLIFTONLARSONALLEN LLP</b> <b>2210 EAST ROUTE 66</b> <b>GLENORA, CA</b>				Firm's FEIN <b>41-0746749</b> ZIP code <b>91740</b>

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer</b> Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
<b>Must Sign</b> Firm's name (or yours if self-employed) and address			Firm's FEIN ZIP code

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2019

# Coversheet

## COVID-19 Protocol Support from Maxim Health Services

**Section:** IV. Action Items  
**Item:** I. COVID-19 Protocol Support from Maxim Health Services  
**Purpose:** Vote  
**Submitted by:** Fe Campbell  
**Related Material:** 2020 MHSS Rate Amendment\_MWA 2021.pdf

### BACKGROUND:

Maxim Health Services, in addition to the regular staffing services, are currently providing COVID-19 testing staff, immunization staff, temperature screeners, COVID tracers, and infection control at many schools across the Bay Area upon request.

### RECOMMENDATION:

To inform the safety of our students and staff, please approve this request for 2-3 temporary staffers to support the duties related to MWA's COVID-19 safety protocol, daily health checks, weekly surveillance testing, and completed vaccine monitoring.



**AGREEMENT AMENDMENT**

This Amendment (hereinafter "Amendment") to the Educational Institution Staffing Agreement (hereinafter "Agreement") is entered into this 18th day of February, 2021, by and between **Making Waves Academy Schools** located at 73220 Blume Drive Suite 250 Richmond, CA 94806, referred to in this Agreement as "FACILITY," and **Maxim Healthcare Staffing Services, Inc.**, a Maryland Corporation including its affiliates and subsidiaries, with an office located at 6475 Christie Ave Suite 350 Emeryville, CA 94608, referred to in this Agreement as "MAXIM."

**RECITALS**

**WHEREAS**, FACILITY and MAXIM entered into the Agreement, with an effective date of August 1<sup>st</sup> 2018.

**WHEREAS**, FACILITY and MAXIM wish to amend the Agreement to incorporate the following terms and conditions.

**THEREFORE**, in consideration of the above premises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged by the parties, and intending to be legally bound, FACILITY and MAXIM hereby agree to amend the Agreement to reflect the following terms and conditions.

The following rates shall be applicable as of the Effective Date listed below:

<b>Services</b>	<b>Rate</b>
Contact Tracer II	\$45/hr (four hour daily shift minimum)

The terms and conditions of this Amendment are effective as of 2/18/2021. All other terms and conditions will remain unchanged as stated in the Agreement.

FACILITY and MAXIM have acknowledged their understanding of and agreement to the mutual promises written above by executing and delivering this Agreement as of the date set forth above.

MAKING WAVES ACADEMY SCHOOLS

MAXIM HEALTHCARE STAFFING SERVICES, INC.:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name & Title

\_\_\_\_\_  
Printed Name & Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

# Coversheet

## Alder Memorandum of Understanding

**Section:** IV. Action Items  
**Item:** J. Alder Memorandum of Understanding  
**Purpose:** Vote  
**Submitted by:** Fe Campbell

**Related Material:**

Shared copy of DRAFT of Alder GSE - Making Waves - Root Partner MOU - 2021-04-1 to 2023-06-30 (1).docx

**BACKGROUND:**

The Alder Graduate School of Education (Alder GSE) MOU represents MWA's new partnership for 2021-2022 to develop a new Teacher Residency Program that prepares future Residents to become effective educators in one year, earning a Master's and Teaching Credential.

**RECOMMENDATION:**

Please approve to support a promising partnership that includes a challenging curriculum, dedicated Director of Teacher Residency, experienced teacher mentorship, and the development of an Alder GSE Richmond cohort. This cohort will aim to promote learning amongst peers within our community and may include schools such as Richmond College Preparatory and Caliber Schools. Please note, pending MOU changes will include:

- Section 1c: MWA will participate in outreach to other charter organizations regarding the opportunity to join Alder GSE.
- Section 1e: MWA will support Alder to identify a Director of Teacher Residency to support the combined Richmond Cohort by assisting with the recruitment and selection process.
- Section 3g: The combined Richmond cohort, including MWA, will collectively partner with Alder to contribute to the recruitment of Residents each academic year to meet the targeted goals.



**DRAFT**  
**Alder GSE Education Services Agreement**  
**Root Partner, Combined Cohort**

This Education Services Agreement (this “Agreement”) is made and entered into effective as of April 1, 2021 (the “Effective Date”), and shall expire at the end of the Term (defined herein), by and between Alder Graduate School of Education, a California nonprofit public benefit corporation, hereinafter called “Alder GSE,” and Making Waves Academy, hereinafter called “Partner”.

**Recitals**

WHEREAS, Partner is a California nonprofit public benefit corporation organized to manage and operate one or more California public charter schools including Making Waves Academy Richmond known as Making Waves Academy;

WHEREAS, subject to the terms and conditions of this Agreement, Partner desires to recruit teaching candidates (“Residents”) to participate in Alder GSE’s teacher preparation program that will provide multiple, single subject, and/or educational specialist teaching credentials from Alder GSE; support in completing requirements for bilingual authorization; and either a Master of Arts in Education with a concentration in Teaching or a Master of Arts in Education with a concentration in Special Education from Alder GSE; as well as a year-long apprenticeship with a mentor teacher hereinafter referred to individually as the “Teacher Residency at Alder GSE”.

WHEREAS, the intention of both Alder GSE and Partner is to recruit two or more additional partners (the “Additional Partners”) who will join Partner’s cohort of Residents (the “Combined Cohort”). The Additional Partners may include Richmond College Preparatory and Caliber Schools and may include other partners.

In consideration of the promises and mutual covenants and agreements set forth below, the parties hereto agree as follows:

**Agreement**

1) Program Coordination and Administrative Communication.

- a) The program consists of 34 units of coursework for a Master of Arts in Education with a concentration in Teaching or 37 units of coursework for a Master of Arts in Education with a concentration in Special Education, and includes Takeover Days as set forth in Exhibit B (the “Program”). The Program is focused on preparation for a California teaching credential and Master’s degree, combined in a single program of study. Residents who successfully complete the sequence of courses and pass the assessments within the program structure as well as the requisite state of California assessments required of all credential and Master’s degree candidates, will be awarded a Master of Arts in Education with a concentration in Teaching or Special Education, as the case may be, from Alder GSE, and be recommended to the California Commission on Teacher Credentialing for the corresponding preliminary teaching credential by Alder GSE.
- b) Alder GSE shall be responsible for the coordination, administration, and the delivery of credit bearing instruction with respect to the Program, as more specifically set forth in this Agreement.
- c) Partner must identify Additional Partners (collectively with Partner, the “Partners”) to sign an agreement with Alder GSE on or before the Effective Date. Should Partner be unsuccessful in identifying Additional Partners or otherwise meet the requirements in Section 3g, this agreement will terminate per the terms of Section 7.
- d) Alder GSE designates Shayna Sullivan, Dean as the Alder GSE Liaison who will serve as Partner’s primary point of contact. The Alder GSE Liaison shall act as liaison to Partner with respect to matters pertaining to this

Agreement. Alder GSE shall not designate a different individual as the Alder GSE Liaison without at least two weeks' notice to Partner from Alder GSE.

- e) Partner shall designate an individual who will act as the Partner Director of the Teacher Residency (the "Partner Director") with the approval of Alder GSE. The Partner designates [Name] as the Partner Director. The Partner Director shall act as formal and integral player with respect to matters pertaining to this Agreement. The Partner shall not designate a different individual as the Partner Director without the prior approval of Alder GSE from which approval shall not be unreasonably withheld. The requirements of the Partner Director are set forth in Exhibit F. Once Partner recruits one or more Additional Partners, the Partner Director will support the Combined Cohort and be recognized by Partners in this role. Per the terms of Exhibit A, Alder GSE will contribute a single amount to support one Partner Director for Combined Cohort.
- f) Residents who have been admitted to the Teacher Residency at Alder GSE in accordance with this Agreement will be concurrently enrolled in credential courses and Master's courses at Alder GSE. The field/classroom placements for the California teaching credential shall take place on the Partner campuses. The specific placement assignments for each Resident shall be mutually agreed upon by the parties. Partner shall be responsible for the administration and delivery of the weekly seminar to Residents in coordination with Alder GSE.
- g) Partner agrees to participate in surveys to provide feedback to Alder GSE.

## 2) The Program.

- a) Alder GSE shall be responsible for the design and teaching of all courses. The coursework (course titles, number of units per course, and course sequence) is set forth in Exhibit B attached hereto.
- b) Partner shall provide one mentor ("Mentor Teacher") for each Resident who will be responsible for the mentoring of that Resident during the field/classroom placements on the Partner campuses. These mentoring relationships will last for one full academic year. The Partner shall be responsible for the cost of Mentor Teachers in accordance with Exhibit A. The Mentor Teachers shall be responsible for all duties set forth in the Mentor Teacher job description attached hereto as Exhibit C. Alder GSE shall be responsible for the training of the Mentor Teachers. All Mentor Teachers will meet the requirements for cooperating mentor teachers set forth by federal, state, and local agencies. In California they must hold the Clear Credential that the resident is seeking, be recognized as excellent teachers by their program, and have not less than three years of teaching experience. In the event a Mentor Teacher is unable to complete the full academic year, Partner shall be responsible for finding a replacement Mentor Teacher as soon as reasonably practicable.
- c) Partner must ensure that all Residents have obtained a 30-Day Substitute Teaching Permit prior to the first day of their field/classroom assignment.
- d) In addition to its obligations in this Agreement, Partner agrees to meet all Partner criteria set forth in Exhibit D. Partner understands and acknowledges: (i) that Resident training and participation in the program is tied to Alder GSE's formal education program, academic calendar and the Resident's receipt of academic credit in pursuit of an advanced degree; (ii) the attendance requirements expectations for Residents and Mentor Teachers; (iii) that Residents must be supervised by and coached by a Mentor Teacher at all times; (iv) and that Partner must not use Residents for substitute teaching or to otherwise displace the work of paid personnel of the Partner; (v) that Residents should have no expectation of compensation for work performed during the program; (vi) that the duration of the residency program is limited in relation to Alder GSE's formal education program; and (vii) that there is no guarantee of a paid job for the Resident with the Partner at the end of the program.

- e) Partner shall permit and encourage the Partner Director to attend at least four days of faculty development per year. Travel and lodging expenses for this professional development will be shared with Alder GSE as set forth in Exhibit A. Exhibit G sets forth Alder GSE's faculty development policy for Partner Directors including a list of the faculty development options available.

3) Marketing and Admission.

- a) The parties shall work jointly for the marketing and promotion of the Teacher Residency at Alder GSE, including development and distribution of promotional materials; provided, however, that notwithstanding anything in this Agreement to the contrary, Partner agrees that it will not publicly distribute promotional or descriptive materials about the Program (including application materials) until the Partner Director and Alder GSE Liaison have reviewed and mutually approved such materials. Unless otherwise set forth in Exhibit A, each party shall be responsible for its own costs and expenses associated with the marketing and promotion of the Program.
- b) All marketing and other program materials will refer to Alder GSE clearly and display the Alder GSE logo in order to build Alder's brand and awareness of the teacher residency as a pathway for preparing teachers. Partner will use the naming convention "Making Waves Academy Teacher Residency at Alder GSE" to refer to its program on all materials.
- c) Throughout the Term, Partner agrees to recruit and nominate potential Residents for the Teacher Residency at Alder GSE. Alder GSE will provide support for recruitment efforts via regular check ins, tools, collateral, and collaboration opportunities with Alder GSE and other partner recruiters. Partner and Alder GSE shall mutually agree upon interview processes and follow application deadlines that align with the goals of the Teacher Residency at Alder GSE. Potential Residents may apply for admission to the Teacher Residency at Alder GSE by submitting an initial online application on Alder GSE's system. Applications must be complete and be received by the applicable admission deadline. Alder GSE will grant Partner access to applications requesting placement at Partner schools.
- d) Partner shall be responsible for the nomination of candidates to the Program using the criteria attached hereto as Exhibit E. Alder GSE will keep Partner informed of any changes in criteria and nomination systems. Partner shall be responsible for all other aspects related to the nomination of candidates, including, but not limited to (i) the hiring, training and costs associated with application readers, (ii) managing applications, (iii) ongoing communications with candidates, (iv) coordinating interviews, and (v) conducting reference checks.
- e) Partner shall review all relevant applications, implement a nomination process, and provide Alder GSE with a list of nominated candidates submitted by the applicable deadline. Alder GSE shall grant admission based on the criteria set forth in Exhibit E. Alder GSE will communicate admission decisions to Partner, and then to Residents.
- f) Partner may recruit candidates who are considering applying to one or more other Alder GSE partner program, provided that once a candidate has formally applied to a specific Alder GSE partner program, Partner will cease to recruit that Resident.
- g) The parties agree that, unless otherwise mutually agreed in writing, in order for the Program to go forward for the 2021-22 academic year, at least 3 (target goal is 5) Residents must be enrolled in the Partner's cohort and at least 10 (target goal is 12) Residents must be enrolled in the Combined Cohort (implying a minimum target of 10 Residents who complete the program after allowing for expected attrition) and at least 23 Residents must be enrolled every subsequent year in the Combined Cohort (implying a minimum target of 20 Residents who complete the program after allowing for expected attrition); or philanthropic support must have been identified to ensure tuition funding at the described minimum number for such year. Potential Residents will be notified of this contingency as part of the application process. Should Partner desire to enroll more than 5 Residents or the

Partners desire to enroll more than 23 in the Combined Cohort in any year, Partner(s) will request approval from Alder GSE.

4) Classroom Facilities and Course Scheduling.

- a) Each party will be responsible for the costs associated with (i) the facilities/classrooms required for the delivery of Program instruction (the “Program Facilities”); (ii) all classroom furniture, audiovisual equipment, flip chart pads, and other classroom equipment as applicable for the delivery of Program instruction (the “Program Equipment”); and (iii) all custodial services with respect to the Program Facilities, each as applicable for each party and as set forth in Exhibit A. Partner will provide a room large enough to accommodate the full cohort of Residents during the weekly seminar facilitated by the Partner Director (described in Exhibit F) and the full cohort of Mentor Teachers during mentor trainings (described in Exhibit C).
- b) The Partner Director and the Alder GSE Liaison will jointly prepare a complete schedule of courses, takeover days, and other activities in the Program (the “Schedule”) and will make it available to Residents. There will be no changes to the Schedule unless such changes have been approved, in writing, both by Alder GSE and Partner.
- c) Residents will register for courses in the Program directly through Alder GSE’s online registration system. Registration for all courses will occur before the beginning of each term.
- d) Residents will be required to complete and pass all courses in the Program. If a Resident misses a course or fails to pass a course, then it is the responsibility of the Resident to make up the course at its next offering, provided the Resident has obtained the prior approval of the Partner Director to do so. Residents will complete all assessment processes required by Alder GSE, e.g. the EdTPA and all others.
- e) At the conclusion of each Program cohort, all Residents will participate in Master’s oral examinations. Oral examinations will take place at locations as mutually agreed by the parties, and will be scheduled and conducted, and the Resident’s performance during the examination will be evaluated, in accordance with Alder GSE’s practices.

5) Faculty; Program Support; and Resident Services.

- a) Alder GSE shall select Instructors for the Program, following the processes and requirements set forth by Alder GSE’s Faculty Hiring, Development, and Evaluation committee.
- b) Both parties will communicate directly with, and disseminate information directly to Residents, Mentor Teachers and Instructors as needed, and will include the other party in such communications.
- c) Alder GSE will provide initial and ongoing advisement to Residents including recommendation of successful program completers to the California Commission on Teacher Credentialing, in accordance with Alder GSE policies.
- d) Alder GSE will maintain transcripts and permanent records for the Residents in accordance with its existing policies for maintenance of student records.
- e) Partner shall provide stipends to Mentor Teachers as described in Exhibit A.

6) Financial and Payment Terms.

- a) Residents will remit tuition payments for the Program directly to Alder GSE.

- b) Each party shall be responsible for all other costs, fees and stipends in connection with the Program as set forth in Exhibit A.
- c) Each party shall invoice the other party for all amounts owed to such party as calculated per Exhibit A on a quarterly basis. Each party shall remit payment to the other party within thirty (30) days after receipt of invoice.

7) Term and Termination.

- a) Term. This Agreement shall commence on the Effective Date and shall continue until June 30, 2023. This Agreement will renew automatically for one year unless either party provides the other party with written notice via email by January 1 of their intention not to renew on June 30 of that same year. During the year following a nonrenewal, enrolled Residents will participate in the Program, but no new Residents will be recruited. The initial term and any successive renewal terms are collectively referred to as the "Term".
- b) Termination for Cause. Each party shall have the right to terminate this Agreement in the event of the other party's material breach of this Agreement; provided, however, that such termination will not become effective unless and until (i) the party not in default has given the other party written notice of breach, which notice shall state in reasonable detail the nature of said breach, and (ii) the party allegedly in default shall have failed to remedy said default to the reasonable satisfaction of the party not in default within 30 business days following the giving of the notice.
- c) Effect of Termination. Any early termination of this Agreement shall be without prejudice to any claims or damages or other rights of one party against the other party. In the event of early termination of this Agreement by either party:
  - i) Residents affected by early termination may continue in obtaining their Master's degree, but will no longer be considered part of a Program cohort. Alder GSE, in its discretion, may place affected Residents into a different teacher residency program. Partner will reasonably cooperate with Alder GSE with such transition.
  - ii) Partner shall immediately pay to Alder GSE all outstanding amounts due to Alder GSE based on the operation of the Program up to and including the date of notification of termination of this Agreement.
  - iii) Alder GSE shall immediately pay to Partner all outstanding amounts due to Partner based on the operation of the program up to and including the date of notification of termination of this Agreement.

8) Confidentiality.

- a) At all times hereafter, each party (the "Receiving Party") will keep in confidence and trust all confidential and proprietary information of the other party (the "Disclosing Party") that the Receiving Party learns of or receives from the Disclosing Party during the Term of this Agreement, and will not use, reproduce, or disclose to others any confidential information of the Disclosing Party without the Disclosing Party's advance written consent, except as may be directly necessary in the ordinary course of performance of its obligations under this Agreement, or as otherwise may be required by law. This Section shall not apply to any information which Receiving Party can establish (i) was known to Receiving Party before disclosure to Receiving Party under this Agreement as a result of being made generally available in the public domain, or (ii) becomes publicly known and made generally available in the public domain after disclosure to Receiving Party under this Agreement, or is received by Receiving Party from a source other than Disclosing Party, in both cases other than by a breach of an obligation of confidentiality. The Receiving Party's failure to comply with the provisions of this Section 8(a) shall constitute a material breach of this Agreement.

- b) If Alder GSE provides Partner with access to Student Data (as defined below) or if Partner provides Alder GSE with access to Student Data, the following provisions shall apply:
- i) Definition of Student Data. All “education records” and the “personally identifiable information” contained in those records, as those terms are defined by the Family Educational Rights and Privacy Act and its implementing regulations, that relate to Alder GSE students and are provided by Alder GSE to Partner or that relate to Partner students and are provided by Partner to Alder GSE shall be deemed “Student Data” for purposes of this Agreement.
  - ii) Use of Student Data. Both Partner and Alder GSE shall use the other party’s Student Data only for the purpose of fulfilling their respective duties and providing services under this Agreement or otherwise performing pursuant to the terms of this Agreement. In particular, Partner and Alder GSE shall use the other party’s Student Data to for purposes of completing the objectives of the Program as defined herein.
  - iii) Access to Student Data. Student Data provided by Alder GSE to Partner shall be accessed only by authorized employees of Partner, and Student Data provided by Partner to Alder GSE shall be accessed only by authorized employees of Alder GSE.
  - iv) Sharing of Student Data. Neither Partner nor Alder GSE shall share the other party’s Student Data with any additional parties without prior written consent of the party that provided the Student Data, as applicable, except as may be required by law.
  - v) Rights and License in and to Student Data. All rights, including any intellectual property rights, relating to the Student Data that is shared by Alder GSE with Partner, shall remain the exclusive property of Alder GSE. Partner has a limited, nonexclusive license to the Student Data provided by Alder GSE to Partner solely for the purpose of performing its obligations as outlined in this Agreement. This Agreement does not give Partner any rights to Student Data provided by Alder GSE, implied or otherwise, including the right to sell or trade Student Data, except as expressly stated in this Agreement. All rights, including any intellectual property rights, relating to the Student Data that is shared by Partner with Alder GSE, shall remain the exclusive property of Partner. Alder GSE has a limited, nonexclusive license to the Student Data provided by Partner to Alder GSE solely for the purpose of performing its obligations as outlined in this Agreement. This Agreement does not give Alder GSE any rights to Student Data provided by Partner to Alder GSE, implied or otherwise, including the right to sell or trade Student Data, except as expressly stated in this Agreement.
  - vi) Security of Student Data. Both Partner and Alder GSE shall store and process the other party’s Student Data in accordance with industry best practices. This includes reasonable and appropriate administrative, physical, and technical safeguards and security measures (including, but not limited to, encryption, where appropriate or required by law) designed to secure Student Data from destruction, loss, unauthorized access, alteration, disclosure, and use and which shall be (i) no less rigorous than those maintained by both Partner and Alder GSE as of the Effective Date, and (ii) no less rigorous than those maintained by both Partner and Alder GSE for its own information of a similar nature. In addition, Alder GSE will establish and follow security measures designed to prevent unauthorized access to Partner’s data files. Both Partner and Alder GSE maintain appropriate security measures to protect personal information consistent with applicable federal and state laws. Both Partner and Alder GSE shall conduct periodic risk assessments and remediate any identified security vulnerabilities relating to the other party’s Student Data in a timely manner.
  - vii) Student Data Breach. Both Partner and Alder GSE agree that each shall notify the other without undue delay (and in no more than 24 hours) if either Partner or Alder GSE becomes aware of a breach or reasonably suspected breach of security leading to the accidental or unlawful destruction, loss, or alteration of the other party’s Student Data or the unauthorized disclosure of or access to the other party’s Student Data. In such a case, Partner or Alder GSE, as appropriate, shall provide all information reasonably required by the other party,

shall investigate, mitigate, and remediate the breach, and shall provide reasonable assistance to the other party in relation to any breach notifications required by applicable law.

- viii) Return/Destruction of Student Data. When this Agreement is terminated or at the request of Alder GSE, Partner shall return to Alder GSE the Student Data that had been provided by Alder GSE to Partner or destroy that Student Data. When this Agreement is terminated or at the request of Partner, Alder GSE shall return to Partner the Student Data that had been provided by Partner to Alder GSE or destroy that Student Data.
- ix) Security Audit. For as long as Partner and Alder GSE collects, receives, maintains or stores information in connection with this agreement, Partner and Alder GSE agree to permit, enable, and support a review by a third-party security expert selected and engaged by the other party, following any material information security incident, of existing controls having a direct or indirect impact on the privacy, security, availability, or integrity of program-related data or information. Such review may include, but not be limited to, the other party's security policies, procedures, practices relating to software and hardware inventory management, perimeter protection and malware defenses, network monitoring, security maintenance and patch management, endpoint protection, wireless device control, incident response and incident management, data recovery, secure configurations, control of administrative privileges, secure network engineering, security and privacy awareness, encryption, user authentication, data access controls, data classification and data loss prevention, log retention and analysis, data transfer methods, third party access management, user activity monitoring, vulnerability management, and penetration testing, DDoS protections and application security. Partner and Alder GSE agree to provide necessary access to relevant personnel, documentation, and other information as required to perform such review. Security audits performed in accordance with this provision shall be subject to the following conditions:
- (1) Both Partner and Alder GSE and any auditor shall conduct no more than one audit in any calendar year except that they may conduct additional audits when:
    - (a) Party reasonably considers it necessary because of genuine concerns as to compliance with the cybersecurity provisions of this agreement.
    - (b) Party is required or requested to carry out an audit by applicable law.
  - (2) The cost of any audits conducted by Partner and/or its auditors shall be borne solely by Partner.
  - (3) The cost of any audits conducted by Alder GSE and/or its auditors shall be borne solely by Alder GSE.
  - (4) Parties shall give reasonable notice of any audit and shall make (and ensure that auditor makes) reasonable efforts to avoid causing (or, if party cannot avoid, to minimize) any damage, injury or disruption to party's premises, equipment, personnel, and business while its personnel are on those premises in the course of such an audit.
  - (5) Both Partner and Alder GSE need not give access to their premises for the purpose of such an audit:
    - (a) to any individual unless he or she produces reasonable evidence of identity and authority; or
    - (b) outside normal business hours at those premises, unless the audit needs to be conducted on an emergency basis and Partner or Alder GSE has given notice to the other party that this is the case before attendance outside those hours begins.
- x) Partner's failure to comply with the provisions of Section 8(b) shall constitute a material breach of this

Agreement. Alder GSE's failure to comply with the provisions of Section 8(b) shall constitute a material breach of this Agreement.

9) Proprietary Rights.

- a) Ownership of Work Product. Alder GSE and Partner acknowledge and agree that Alder GSE shall own all course syllabi, course descriptions (including title, course scope and sequence), cumulative assessments from each course prepared by either party and all other work product or deliverables prepared for, arising from, related to, or incorporated in the Teacher Residency at Alder GSE, including without limitation, all corrections, modifications, and derivative works to such material ("Alder GSE Work Product").
- b) License to Work Product. During the Term, Alder GSE hereby grants to Partner a limited, nonexclusive, non-assignable, nontransferable, royalty-free license to use the Alder GSE Work Product solely in the performance of its obligations under this Agreement. The foregoing license terminates when the Agreement expires or terminates.
- c) License to Data. Upon reasonable request by Alder GSE, Partner agrees to provide data and information related to the background, characteristics, and performance of any applicants, Residents, alumni, and Mentor Teachers associated with the Program as compared to their peers. Partner agrees that Alder GSE may use such data to measure the impact and value of the program for Partner and Alder GSE. Alder GSE seeks to share impact and value information with Partner to facilitate the calculation of Partner's Return on Investment and continual improvement of the program. Outcomes that Alder GSE will track across partners include but are not limited to (i) demographics of applicants, Residents, alumni, and Mentor Teachers, (ii) retention of Alder GSE graduates, and (iii) effectiveness of Alder GSE graduates including analyses of anonymized student data. Alder GSE shall provide a template for such data requests in advance. Partner designates [Name], [Title] to be the main contact for such data requests.

Partner hereby grants Alder GSE a non-exclusive, sublicensable, perpetual, irrevocable, worldwide, royalty-free right to use, copy, modify, create derivative works and otherwise exploit the foregoing for its lawful business purposes.

10) Indemnification.

- a) Each party ("Indemnifying Party") shall, at its own cost, defend, hold harmless and indemnify the other party and its directors, officers, employees and agents ("Indemnified Party") from and against any and all costs, liabilities, and expenses (including reasonable attorneys' fees) payable to third parties for claims arising in whole or in part out of the acts or omissions of the Indemnifying Party, its officers, employees or agents. To avoid any doubt, the term "third parties" includes any individual or entity other than Alder GSE and Partner, including but not limited to employees and students of Alder and the Partner; and their respective parents/guardians, heirs, assigns or estates. The covered claims include, but are not limited to, those arising from breach of this Agreement, violation of applicable laws or regulations, breach of any duty, or other common law claims, in contract or tort. Provided, however, that (i) the Indemnified Party will promptly notify the Indemnifying Party of such claim, (ii) the Indemnifying Party will have the sole and exclusive authority to defend and/or settle any such claim (provided that the Indemnifying Party may not settle any claim without Indemnified Party's prior written consent, which will not be unreasonably withheld) and (iii) the Indemnified Party reasonably cooperates with Indemnifying Party in connection therewith.
- b) Notwithstanding Section 10(a) of this Agreement, Partner shall at its own cost, defend, hold harmless and



indemnify Alder GSE and its affiliates, directors, officers, employees and agents from and against all loss, claim, damage, penalty, cost, expense and attorneys' fees related to or arising out of any allegation, lawsuit, charge, claim, or audit ("Claims") brought by or on behalf of any Resident, group of Residents or government agency against Alder GSE (whether as an individual defendant/respondent or co-defendant/respondent) arising out of or in any way related to Partner's classification or treatment of Residents as employees or non-employees for purposes of Partner's employee benefit plans and any and all federal, state and local laws, including but not limited to Claims brought under the Fair Labor Standards Act, Title VII of the Civil Rights Act, the Age Discrimination in Employment Act, the American's with Disabilities Act, the Fair Employment and Housing Act, the California Labor Code, the Family Medical Leave Act, the California Family Rights Act, and any and all other local, state and federal employment-related, wage-and-hour, and tax laws. Partner acknowledges and understands that there is no employment relationship between Alder GSE and Residents.

11) Insurance.

- a) Insurance Requirements. Prior to the commencement of services and throughout the term of the Agreement, Partner shall maintain the following insurance coverages at its sole cost and expense:
- i) Commercial General Liability insurance which shall be written on an occurrence basis covering claims against bodily injury (including death) and property damage with limits not less than those specified below. Said policy shall include broad form contractual liability and products-completed operations coverage.
    - (1) \$1,000,000 per Occurrence for Bodily Injury, Personal and Advertising Injury and Property Damage
    - (2) \$2,000,000 General Aggregate
    - (3) \$2,000,000 Products-Completed Operations

To the fullest extent permitted by law, Alder GSE, its directors, officers, employees, agents, and volunteers must be covered as Additional Insureds by way of an endorsement on a primary and noncontributory basis on all underlying and excess and/or umbrella policies.
  - ii) Commercial Automobile Liability insurance covering all owned, non-owned, and hired automobiles with a combined single limit of not less than \$1,000,000 per accident. To the fullest extent permitted by law, Alder GSE, its directors, officers, employees, agents, and volunteers must be covered as Additional Insureds by way of an endorsement on a primary and noncontributory basis on all underlying and excess and/or umbrella policies.
  - iii) Worker's Compensation insurance as required by the State of California, and Employer's Liability coverage with limits of not less than \$1,000,000 per accident or disease. The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of Alder GSE, its directors, officers, employees, agents, and volunteers.
  - iv) Educator's Legal Liability/Professional Liability with limits of not less than \$1,000,000 per occurrence or claim and \$2,000,000 in the aggregate. If Professional Liability/Educator's Legal Liability coverage is maintained on a claims-made basis, the following shall apply:
    - (1) The retroactive date must be shown, and must be before the date of the contract or the beginning of the contract services.
    - (2) Insurance must be maintained and evidence of insurance must be provided for at least three (3) years after completion of the contract services.
    - (3) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the effective date of the contract, Partner must purchase an extended reporting period (tail coverage) for a minimum of three (3) years after completion of the contract services.
- b) Continuous Coverage. Should any of the insurance required of Alder GSE or Partner under this Agreement be

provided under a claims-made form, Alder GSE and Partner shall maintain such coverage continuously throughout the term of this Agreement and, without lapse, for a period of three (3) years beyond the expiration or earlier termination of this Agreement, such that, should occurrences during the term of this Agreement give rise to claims made after the expiration or termination of this Agreement, such claims shall be covered by such claims-made policy (or an equivalent policy affording prior acts coverage).

- c) Insurance Carriers. All insurance required to be maintained by Partner shall be issued by insurance carriers authorized to do business in the State of California with an A.M. Best rating of not less than A- VII.
  - d) Certificates and Endorsements. Prior to the commencement of services, Partner shall provide the Alder GSE with Certificates of Insurance evidencing the insurance required under the Agreement. Acceptance of Certificates of Insurance by the Alder GSE shall not relieve Partner of any of the insurance requirements, nor decrease the liability of Partner under the Agreement.
  - e) Waiver of Subrogation. Each insurance policy required of Alder GSE and Partner under this Agreement shall include a waiver of subrogation clause.
  - f) Cancellation. Each party agrees that in the event of cancellation or non-renewal of any of the policies referenced in this Agreement, the party whose insurance is being cancelled will fax to the other party a copy of the insurer's cancellation or non-renewal notice at least twenty (20) days prior to such cancellation or non-renewal.
  - g) The insurance required under the Agreement may be obtained by a combination of primary, excess, and/or umbrella insurance and coverage shall be as broad as the requirements listed in the Agreement.
  - h) Partner's insurance shall be primary with respect to its performance under this Agreement and any insurance or self-insurance procured or maintained by Alder GSE shall not be required to contribute to it.
  - i) The insurance requirements under the Agreement shall be the greater of (i) the minimum coverage and limits specified in the Agreement; or (ii) the broader coverage and maximum limits of coverage of any insurance policies or proceeds available to the Named Insured. It is agreed that these insurance requirements shall not in any way act to reduce coverage that is broader or that includes higher limits than the minimums required herein. No representation is made that the minimum insurance requirements of the Agreement are sufficient to cover the obligations of Partner under this Agreement.
  - j) A severability of interest provision must apply for all the Additional Insureds, ensuring that Partner's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the policies' limit(s).
- 12) Limitation of Liability. EXCEPT FOR EACH PARTY'S INDEMNIFICATION OBLIGATIONS, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR (A) ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY, PUNITIVE, INCIDENTAL, OR SIMILAR DAMAGES (INCLUDING, WITHOUT LIMITATION, LOSS OF PROFITS), EVEN IF SUCH PARTY HAS BEEN APPRISED OF THE POSSIBILITY THEREOF; OR (B) ANY DIRECT DAMAGES IN EXCESS OF THE GREATER OF FIFTY THOUSAND (\$50,000) AND THE AMOUNTS PAID OR PAYABLE UNDER THIS AGREEMENT IN THE TWELVE MONTHS PRECEDING THE DATE OF THE CLAIM.

13) Miscellaneous.

- a) Governing Law; Dispute Resolution. This Agreement, and any dispute between the parties arising out of or related to this Agreement, shall be governed by and construed in accordance with the laws of the State of

California, excluding its conflict of laws rules. Any and all legal action that is initiated to enforce any provision of this Agreement or arising out of or related to this Agreement must be brought or filed in either the state or federal court located in California. Each party shall be entitled to recover the cost of enforcing the understanding and agreements as reflected herein, including, without limitation, any attorney's fees and costs incurred.

- b) Use of Names and Logos. Both parties agree that they shall not use the other's name, or the name of any school or division thereof, or any logo or insignia of or otherwise identify the other or any of its schools or divisions in any form of publicity or disclosure without the prior written permission of the other, which permission may be given or withheld in other's sole discretion.
- c) No Assignment. Neither party may assign or otherwise transfer this Agreement, in whole or in part, without the other party's prior written consent. Any attempted assignment, delegation, or transfer by either party in violation hereof will be null and void. Subject to the foregoing, this Agreement will be binding on the parties and their successors and assigns.
- d) Notices. All notices or other communications given hereunder shall be in writing and shall be deemed to have been duly given (a) on the date delivered if delivered by personal delivery or by overnight delivery service (such as FedEx); or (b) on the third (3rd) business day after mailing via U.S. registered or certified mail, first class, postage prepaid. Any notices or other communications given hereunder shall be addressed as follows, provided that either party may specify a different address by written notice to the other party in accordance with this paragraph:

If to Partner: Making Waves Academy  
4123 Lakeside Dr  
Richmond, CA 94806  
Attn: Fe Campbell

If to Alder GSE: Alder GSE  
2946 Broadway, Suite B  
Redwood City, CA 94062  
Attn: Julie Fabrocini

- e) Compliance with Laws. Each party shall be separately responsible for compliance with all laws, rules, and regulations which may be applicable to its respective activities under this Agreement. The parties recognize that the Teacher Residency is or may be considered a "program or service" of both Alder GSE and Partner, and that Residents are participants or beneficiaries of the program or service, under various federal, state and local laws, including but not limited to non-discrimination laws (e.g. ADA Title II, Section 504, Title VI, Title IX and the Age Discrimination Act) . The parties agree that they will comply with these and all other laws applicable to applicants for residency or Residents. The parties will coordinate with each other regarding any overlapping issues that may arise (e.g. discipline or termination) under such procedures as the parties may establish under this MOU. Issues involving requests for accommodations by applicants or Residents will be addressed under the Resident Accommodation Procedures (Exhibit H).
- f) Program Accreditation and Other Compliance Issues
  - i) State Authorization, Accreditation of Alder GSE. Partner shall fully cooperate with Alder GSE and take all measures necessary should authorization, evaluation, or other actions be required by WASC Senior College and University Commission ("WSCUC") (Alder GSE's accrediting agency), California Commission on

Teacher Credentialing (“CCTC”), or California’s Bureau of Private Postsecondary Education (“BPPE”) or for other reasons as required by WSCUC, CCTC, or BPPE (including, with limitation, providing Program or entity details beyond what is contained in this Agreement, or temporary suspension of the Program or new student enrollment while seeking WSCUC, CCTC, or BPPE approval or while the Program is under review by WSCUC, CCTC, or BPPE).

- ii) Accreditation, Licensing, and Credentials. Each party shall be separately responsible for accreditation, licensing, and credentialing of its own entities and employees, as applicable, and each party agrees to furnish to the other evidence of such accreditation, licensing, and credentials upon request by the other.
- g) Alder GSE Research Studies. Partner will participate in Alder GSE-led research studies when participation does not create an unreasonable burden for Partner.
- h) Captions. All paragraph and section captions and headings in this Agreement are for convenience of reference only and shall not be considered in construing this Agreement.
- i) Construction. This Agreement shall be interpreted in an even-handed manner and without regard to any presumption against the party that was responsible for its drafting.
- j) Amendment: This Agreement shall not be altered, modified, or amended except by a subsequent written instrument executed by the parties hereto. Such amendment shall not be effective until all parties approve it.
- k) Integration of Contract: This Agreement together with the exhibits hereto incorporates all the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof, and constitutes the entire agreement between the parties and supersedes any prior agreement between the parties. No prior agreements or understandings, oral or otherwise, of the parties or their agents, officers or representatives shall become valid or enforceable, and no party is relying upon any warranties, representations or inducements, unless specified in this Agreement.
- l) Severability of Terms. If any provision of this Agreement is held invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions will not in any way be affected or impaired thereby.
- m) Survival. The provisions of Sections 9 (regarding ownership of intellectual property), 7 (regarding effect of termination), 8 (Confidentiality), 10 (Mutual Indemnification), 12 (Limitation on Damages), and 13 (Miscellaneous) shall survive the termination or expiration of this Agreement for any reason.
- n) Counterparts. This Agreement may be executed in several counterparts, each of which so executed shall constitute one and the same instrument, and signatures may be exchanged by facsimile transmittal or electronically and such signatures shall be deemed as original.

IN WITNESS WHEREOF, this Agreement has been duly executed on behalf of the parties hereto as of the Effective Date.

Partner

Alder GSE

By: DRAFT\_\_\_\_\_

By: \_\_\_\_\_

Name: Alton B. Nelson, Jr., Ed.M.

Name: Heather Kirkpatrick

Title: CEO

Title: President & CEO

**Exhibit A**  
**Budget**

The parties agree to be responsible for Program costs according to the following:

Cost	Covered by Alder GSE	Covered by [Partner or Partners]
Facility overhead and administrative costs	100% of costs when on Alder GSE secured sites	100% of costs when at Partner Sites including provision of a room large enough to host Resident and Mentor Seminars
Partner Director Salary & Benefits	[\$100,000] if enrollment minimums in Section 3g have been met and Partner's Residents are paying tuition	All other costs
Partner Director Faculty Development Costs (travel, fees, etc.; see Exhibit G)	Up to \$2,000	Up to \$2,000 to cover Partner Director's attendance at two Alder staff retreats per year
Instructors	100%	\$0
Mentor Teachers	Curriculum and Instruction Costs for Mentor Seminar Only	[Insert Amount] Mentor Stipend
Recruiting and Marketing	Alder GSE materials and shared materials	Partner costs (Option to divide marketing events strategically with Alder GSE)
Testing Support	\$200 of the EdTPA fee per Resident	
Materials and Supplies	50% discount on test prep for individual Residents	

**Exhibit B**

**Program Courses  
Alder Graduate School of Education Course Scope and Sequence- 2020/2021**

<b>Course</b>	<b>Units Single Subject Credential</b>	<b>Units Multiple Subject Credential</b>	<b>Units Ed Specialist Credential</b>	<b>Format</b>
<b>Term - Summer 1</b>				
<a href="#"><u>ED 200- Identity and Teaching</u></a>	3	3	3	in person
<a href="#"><u>ED 220- Resident Seminar 1</u></a>	1	1	1	in person
<a href="#"><u>SPED 200- SPED Foundations of Inclusive Education</u></a>	3	3	3	in person
<a href="#"><u>ED 230- Elementary Literacy &amp; Content Methods 1</u></a>	n/a	3	3	in person
<a href="#"><u>ED 240: Principles of Teaching Science in Secondary I</u></a>	2 (SS Science Only)	n/a	n/a	in person
<a href="#"><u>ED 250: Principles of Teaching Math in Secondary I</u></a>	2 (SS Math Only)	n/a	n/a	in person
<a href="#"><u>ED 260: Principles of Teaching English Language Arts in Secondary I</u></a>	2 (SS ELA Only)	n/a	n/a	in person
<a href="#"><u>ED 270: Principles of Teaching Social Studies in Secondary I</u></a>	2 (SS Social Science Only)	n/a	n/a	in person
<a href="#"><u>ED 280: Principles of Teaching Spanish/World Languages in Secondary I</u></a>	2 (SS Spanish Only)	n/a	n/a	in person
<a href="#"><u>ED 235- Disciplinary Literacy in the Secondary Classroom</u></a>	1	n/a	n/a	in person
<b>Term - Fall</b>				
<a href="#"><u>ED 224 - Residency Fieldwork 1</u></a>	1	1	1	fieldwork
<a href="#"><u>ED 221 - Residency Seminar 2</u></a>	3	3	3	in person in seminar, taught by directors
<a href="#"><u>ED 231- Elementary Literacy &amp; Content Methods 2</u></a>	n/a	2	2	hybrid- 1 unit taught online, 1 unit taught in regions
<a href="#"><u>ED 241: Science Planning, Assessment, and Instructional Strategies I</u></a>	2 (SS Science Only)	n/a	n/a	hybrid- 1 unit taught online, 1 unit taught in person
<a href="#"><u>ED 251: Math Planning, Assessment, and Instructional Strategies I</u></a>	2 (SS Math Only)	n/a	n/a	hybrid- 1 unit taught online, 1 unit taught in person
<a href="#"><u>ED 261: ELA Planning, Assessment, and Instructional Strategies I</u></a>	2 (SS ELA Only)	n/a	n/a	hybrid- 1 unit taught online, 1 unit taught in person
<a href="#"><u>ED 271: Social Science Planning, Assessment, and Instructional Strategies I</u></a>	2 (SS Social Science Only)	n/a	n/a	hybrid- 1 unit taught online, 1 unit taught in person
<a href="#"><u>ED 281: Spanish/World Languages Planning, Assessment, and Instructional Strategies I</u></a>	2 (SS Spanish Only)	n/a	n/a	hybrid-

				1 unit taught online, 1 unit taught in person
<a href="#"><u>SPED 201- Positive Behavior Support</u></a>	n/a	n/a	2	online
<a href="#"><u>ED 205 - Language Use in Multilingual Classrooms</u></a>	3	3	3	online
<a href="#"><u>ED 210: Child and Adolescent Development and Learning Theory (Developmental Science in the 21st Century, Theoretical Models for Early Childhood and Adolescence)</u></a>	3	3	3	online
<b>Term - Spring</b>				
<a href="#"><u>ED 225 - Residency Fieldwork 2</u></a>	1	1	1	Fieldwork
<a href="#"><u>ED 222 Residency Seminar 3</u></a>	2	2	n/a	in person at seminar
<a href="#"><u>ED 242: Science Planning, Assessment, and Instructional Strategies II</u></a>	3 (SS Science Only)	n/a	n/a	hybrid- 2 units taught online, 1 unit taught in person
<a href="#"><u>ED 252: Math Planning, Assessment, and Instructional Strategies II</u></a>	3 (SS Math Only)	n/a	n/a	hybrid- 2 units taught online, 1 unit taught in person
<a href="#"><u>ED 262: ELA Planning, Assessment, and Instructional Strategies II</u></a>	3 (SS ELA Only)	n/a	n/a	hybrid- 2 units taught online, 1 unit taught in person
<a href="#"><u>ED 272: Social Science Planning, Assessment, and Instructional Strategies II</u></a>	3 (SS Social Science Only)	n/a	n/a	hybrid- 2 units taught online, 1 unit taught in person
<a href="#"><u>ED 282: World Languages Planning, Assessment, and Instructional Strategies II</u></a>	3 (SS Spanish Only)	n/a	n/a	hybrid- 1 unit taught online, 1 unit taught in person
<a href="#"><u>ED 232: Multiple Subject STREAM Content Methods</u></a>	n/a	3	n/a	hybrid- 2 units taught online, 1 unit taught in person
<a href="#"><u>ED 290 - Action Research</u></a>	2	2	2	online
<a href="#"><u>SPED 202 - The Art of Case Management &amp; Collaboration</u></a>	n/a	n/a	3	hybrid- 1 unit taught online, 2 units taught in person
<a href="#"><u>SPED 203 - Instructional Methods for Mild/Moderate Disabilities</u></a>	n/a	n/a	3	hybrid- 1 unit taught online, 2 units taught in person
<b>Term - Summer 2</b>				
<a href="#"><u>ED 226 Residency Fieldwork 3</u></a>	1	1	1	fieldwork
<a href="#"><u>ED 291- Scholarship, Synthesis, and Setting the Foundation</u></a>	2	2	2	online
<a href="#"><u>ED 233: Elementary Literacy and Content Methods III</u></a>	n/a	1	n/a	online
<a href="#"><u>ED 243: Principles of Teaching Science in Secondary II</u></a>	1 (SS Science Only)	n/a	n/a	online



<b><u>ED 253: Principles of Teaching Math in Secondary II</u></b>	1 (SS Math Only)	n/a	n/a	online
<b><u>ED 263: Principles of Teaching ELA in Secondary II</u></b>	1 (SS ELA Only)	n/a	n/a	online
<b><u>ED 273: Principles of Teaching Social Science in Secondary II</u></b>	1 (SS Social Science Only)	n/a	n/a	online
<b><u>ED 283: Principles of Teaching Spanish/World Languages in Secondary II</u></b>	1 (SS Spanish Only)	n/a	n/a	online
<b><u>SPED 204: Math Methods for Ed Specialists</u></b>	n/a	n/a	1	online

## Exhibit C

### **Mentor Teacher Requirements**

#### SAMPLE

#### Residency Mentor

#### Memorandum of Understanding (MOU) of Responsibilities and Payment

##### **Statement of Purpose**

This Memorandum of Understanding (“MOU”) is established between the ABC Program and (name) \_\_\_\_\_, who will be performing the role of the Mentor Teacher (the “Mentor”) for the ABC Program during the XYZ school year. The purpose of the MOU is to articulate basic guidelines, performance expectations and mutual understandings/agreements necessary to ensure the success of training Teacher Residents (the “Residents”). The MOU clarifies the focus and intent of the joint working relationship, support, cooperation and coordination between the Mentor and ABC Program.

##### **Expectations for Mentors**

All Mentors will meet the requirements for cooperating mentor teachers set forth by federal, state, and local agencies. In California they must hold the Clear Credential that the resident is seeking, be recognized as excellent teachers by their program, and have not less than three years of teaching experience.

To support Residents’ deliberate learning and their development in the profession of teaching, Mentors must perform their work at a high level and meet the expectations described in this MOU. Mentors are also responsible for ensuring that their classroom, with Residents, delivers what is needed to support the achievement of our students.

##### **Time Commitment**

The role of a Mentor Teacher is a significant time commitment. It is expected that Mentors will make mentoring duties their top after school priority. This may mean that, as a Mentor, the teacher will need to drop one or more extra commitments such as being a lead teacher, working in the after school program or running a student club. There is no absolute prohibition of other activities, but each Mentor should discuss his or her plans with his or her principal as well as with the Regional Director to reach consensus on what commitments are reasonable.

Time Commitments of the Mentor role include:

Mentors will be expected to formally plan with their Residents, which includes at least 2 hours of “Sacred Meeting Time” every week.

Mentors need to be available during the entire school year in order to participate in the program.

Mentors agree to be supported and coached by the Residency Program Director in their work as Mentors. These biweekly or monthly coaching sessions will run on site in the Mentor’s classrooms.

Mentors will attend ten Mentor trainings which includes the one day orientation in the summer.

New Mentors will attend a “Mentoring 101” session before the start of the XYZ school year.

Mentors will respond to email within the 24 -48 hour turnaround time frame.

Mentors will attend at least one ABC Program event of their choosing throughout the year (e.g. Interview Day, Application Scoring, etc.)

**(initials):** \_\_\_/\_\_\_

Mentors perform many roles for their Residents including coach, administrator and evaluator as well as being a model for best

practices. Mentor roles and responsibilities include:

### Modeling

- Mentors are asked to model best practices for the Resident and ask the Resident questions about coursework so that all of us are sharing vocabulary and expectations throughout the year. This type of sharing will allow for more focus and better collaboration.
- All practices should be modeled and guided before releasing them to the Resident.  
Exhibit C  
(initials): \_\_\_/\_\_\_

### Co-Teaching

- Mentors will work one-on-one sharing their classroom, preparation and teaching with a Resident four full days each week of the year.
- Mentors will introduce the Resident to students on the first day as a Co-Teacher.
- Mentors will be expected to analyze their decision making and explain it to their Residents daily. Out loud thinking and “naming it while you are doing it” is what will make your planning and teaching decisions transparent so Residents can begin to develop similar thinking patterns or allow them to challenge you/their Mentors’ thinking.  
  
(initials): \_\_\_/\_\_\_

### Gradual Release

- Mentors will gradually release increasing responsibility to their Residents while providing oversight and supervision of Residents. For example, Mentors model specific techniques, then Residents and Mentors co-teach, then Residents Lead Teach for 15 minutes, then 30 minutes, then an hour and so on so that by the spring the Residents are (ideally) making many of the classroom decisions and leading much of the classroom work under the direct supervision of the Mentors.
- Mentors will release all teaching responsibilities to resident during the designated takeover days and weeks.  
  
(initials): \_\_\_/\_\_\_

### Coaching

- Mentors will observe and provide feedback to Resident at least once per week. This weekly feedback will be in written form that is communicated with Director.
- Mentors will review lesson plans and provide feedback before the Resident teaches them at least once per week, including lesson plans for Director visits.
- Being an effective coach for adult learners, including:
  - Establishing effective relationships with each Resident, including showing through words and actions the belief that the Resident can meet high expectations
  - Making explicit to Residents and the Mentor’s philosophical approach and reasoning behind instructional decisions
  - Using reflective conversation skills to engage Residents in collaborative problem solving
  - Designing and implementing effective routines to support Residents’ learning
  - Promoting Residents’ development of professional responsibility and creating opportunities for the Resident to engage with families and the broader school community

**(initials):** \_\_\_/\_\_\_

### **Evaluation**

- Mentors will be engaged in ongoing formative and informal evaluations of their Residents throughout the year, including a mid-year survey that involves an evaluation of their Resident.

**(initials):** \_\_\_/\_\_\_

### **Administration**

- Mentors will include Residents in all school retreats, meetings, events, team meetings, parent-teacher and student-led conferences.
- Mentors will serve as an ambassador of their Resident to colleagues and their principal to make sure that the Resident is included and supported by the school from day one.
- Mentors will complete two surveys on what is working and what is not about the Residency Program over the course of the year.
- Mentors will be video-taped and observed, with advanced notice, periodically throughout the school year in their work with their Resident.
- Mentors will make every reasonable effort to be present at school, limit absences, and model professionalism in terms of presence on the school site.

**(initials):** \_\_\_/\_\_\_

### **ABC Teacher Residency Mentor Benefits**

- Mentors will receive a \$\_\_\_ stipend over the course of the school year.
- Mentors will receive \$\_\_\_ to spend on their own professional growth goals.
- Mentors will be trained as described above.
- Mentors will receive coaching from ABC director to support them as described above.
- Mentors will have a cohort of fellow Mentors with whom to think and discuss teaching, learning and mentoring, including once monthly mentor buddy meetings.
- Mentors will share the work of planning, grading and teaching with someone else.
- Mentors will have the satisfaction of bringing someone into one of the most extraordinary professions in the world and ensuring that they are the most successful teachers they can be.

**(initials):** \_\_\_/\_\_\_

### **Assignment**

Assignments are contingent upon a match at your school site and will change each school year. We will also evaluate your work as a Mentor to determine whether or not you are eligible to continue working with the Residency Program. This means that while we recognize you as eligible to work as a Mentor, there must be someone for you to mentor.

A Mentor may not assign or delegate any mentoring tasks to anyone for any part of his/her duties under this MOU without prior approval from the Residency Program Manager.

Assigned tasks and expectations are listed in the first portion of this MOU.

### **Payment**

In consideration for the coaching services to be performed by the Residency Mentor:

ABC Public schools agrees to pay the Residency Mentor at the rate of \$\_\_\_\_\_ per year.

**(initials):** \_\_\_/\_\_\_

### **Terms of Payment**

ABC schools shall pay the Residency Mentor. The Residency Mentor will receive the \$\_\_\_\_\_ stipend in bi-weekly payments.

### **Term of MOU**

This MOU will become effective when signed by both parties and will terminate on \_\_\_\_\_, unless terminated earlier as provided below.

### **Terminating the MOU**

Either party may terminate this MOU without cause effective after sixty (60) days prior written notice. Either party may terminate this MOU with cause effective immediately.

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### **Confidentiality**

Residency Mentor will not disclose or use, either during or after the term of this MOU, any confidential information of the participating teacher and/or ABC without the participating teacher's prior written permission except to the extent necessary to perform services on participating teacher's behalf. Confidential information includes without limitation:

- Names, identities, information, grades, or any other information whatsoever, directly or indirectly, related to any pupil in attendance at any of ABC sites, or any family information associated with any pupil in attendance at any of our school sites.
- Names, identities, information, grades, or any other information whatsoever, directly or indirectly, related to any teacher, principal or staff member employed at any of ABC sites, or any family information associated with any teacher, principal or staff member of any of our school sites.

### **Implementing the Memorandum of Understanding**

This Memorandum of Understanding expresses our agreement on and common understanding of the goals of the ABC Mentor as described by, but not limited to, the above items. This MOU will become effective when signed by all parties below, and will remain effective through the XYZ school year.

### **Commitment to Teaching Position & School**

Once the Mentor has met a Resident and agreed to mentor him or her, the Mentor is also agreeing to stay in the same teaching position for that school year. It is imperative that the Mentor stay at the same school and in the same position because the Resident is anticipating this consistency. If a Mentor were to leave a school or position, the Resident may end up without a placement. Please **initial** (\_\_\_\_\_/\_\_\_\_\_) that as a Mentor you understand the importance of this commitment.

### **Signatures**

Residency Mentor \_\_\_\_\_  
print

Residency Mentor \_\_\_\_\_ Date \_\_\_\_\_  
signature

Program Director \_\_\_\_\_  
print

Program Director \_\_\_\_\_ Date \_\_\_\_\_  
signature

## Exhibit D

### Partner Expectations

The following represent Alder GSE's programmatic expectations of all Partners:

- Partner serves a population of students from traditionally underserved communities.
- Partner is willing to engage in conversations about what makes a great teacher and to collect and provide data on metrics such as retention, effectiveness and demographics.
- Partner's board, union, parents and leaders are supportive of the partnership.
- Partner engages in collaborative conversations to establish a shared understanding of effective teaching.
- Partner commits to appointing one full FTE who meets the criteria for Director role (cost to be shared by Partner and Alder GSE and once students are paying tuition as specified in Exhibit A) and Partner commits to supporting Mentors with stipends.
- Partner supports the professional development of the Partner Director.
- Partner recognizes that Residents are students and will seek to invest in the development of the Residents as lifelong educators
- Partner is ready, willing and able to organize meetings with the appropriate range of interested parties; to ensure open lines of communication throughout the partnership; and to support the cadre of individuals committing to this work.
- Partner is ready, willing and able to release Mentors once/month and during take over weeks
- Partner is ready, willing and able to participate in recruiting and selection as set out in this agreement.
- Partner expects its Residents to be committed to the Program and not have more than 10 absences in the classroom for any reason; In the event a Resident has ten or more absences, Partner and Alder GSE shall work together to address the issue with the Resident.
- Partner demonstrates commitment to collaborative evidence-based practices and continuous program improvement.
- Partner has partnerships with appropriate other educational, social, and community entities that support teaching and learning.
- Partner places students with disabilities in the Least Restrictive Environment (LRE).
- Partner will ensure education specialist candidates have opportunity to interact with different age groups in both general and special education settings reflecting the continuum of placement options in a way that meets the requirement of their academic program.
- Partner places students, where applicable in an environment that will provide support for dual language learners with disabilities.
- Partner provides robust programs and support for English learners.
- Partner reflects to the extent possible socioeconomic and cultural diversity.
- Partner permits video capture for candidate reflection and TPA completion.
- Partner ensures that school sites hosting Residents have a fully qualified site administrator.
- Partner is committed to equal employment opportunity and non-discrimination in employment, and all other programs and services, on the basis of any status protected by applicable federal, state and local laws, including race, sex, national origin, religion, age, disability, gender identity and sexual orientation.
- Partner has established procedures for promptly investigating and remedying harassment based upon protected characteristics.
- The Partner's policies and procedures for sexual assault and sexual harassment meet or exceed the

requirements of Title IX.

- Partner is committed to diversity and inclusion in its programs and services.

Alder GSE has the following additional organizational expectations for Partners –both public districts and public charter management organizations:

- Partner actively engages and elevates teacher voices.
- Partner ensures that selection of K-12 students is transparent.
- Partner abides by fair and transparent teacher qualification requirements, student enrollment and exit policies.
- Partner advocates for equitable funding across all local public charter and local public district schools.
- Partner encourages transparency of funding sources.
- Partners contributes to a network of schools established by the publicly elected board that grants charters and oversees the public schools so that the public school network serves all students and all families.
- Partner promotes accountability to the publicly elected board and to the commitments made to the students and families.
- Partner understands the important role that organized labor and unions have played in our country's history.



## Exhibit E

### Resident Application Criteria

To be eligible to apply to the Teacher Residency at Alder GSE, applicants must:

- Complete a bachelor's degree from an accredited domestic institution
- Have maintained a GPA of 3.0 or higher on the last 60 semester of 90 quarter units earned<sup>1</sup>
- Be eligible to work in the U.S. for purposes of teacher credentialing

To be selected for the Teacher Residency at Alder GSE, an applicant must demonstrate the Alder GSE Competencies listed below.

1. **Academic Achievement & Performance:** Demonstrates a commitment to excellence and exhibits a history of excellence in education.
2. **Communication Skills:** Demonstrates the capacity to communicate and write clearly.
3. **Commitment to Career in Teaching in Underserved Schools:** Believes that learning to teach is a lifelong endeavor worth of the pursuit. Embodies our commitment that every student has access to great teachers and equitable education.
4. **Commitment to Inclusive Community:** Believes in the tenets of equity and inclusion. Can work with others across communities, beliefs and backgrounds. Empathetically understands the needs and desires of the students and families we serve.
5. **Purposefulness & Resiliency:** Understands, embraces and consistently takes deliberate action to achieve Alder's vision and mission (see below). This includes long term goal setting, backwards mapping from the goal(s) and taking steps along the path toward the goal(s). Remain committed and actively engaged even when faced with difficult challenges.
6. **Collaboration:** Develops strong relationships with colleagues, works from a "one for all, all for one" premise in order to accomplish more together than is possible alone.
7. **Growth Mindset:** Demonstrates the discipline to continually improve. This includes the habit of reflection and analysis of what worked and what did not work and what the best next steps are.

Alder GSE will keep Partner informed of any changes in criteria and nomination systems.

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<sup>1</sup> Individuals with a GPA below 3.0 may apply, but must follow the Alder GSE process for application appeals.

## **Exhibit F**

### **Sample Partner Director of Teacher Residency Job Description**

#### **GENERAL SUMMARY**

The mission of the Alder Graduate School of Education is to create opportunity and cultivate success for every student by recruiting and educating excellent teachers and leaders who reflect our schools' communities. At Alder GSE we invest in and develop great teachers. Partner directors collaborate in building Alder GSE's educational program with TK-12 school partners, and in ensuring the realization of our vision: outstanding teachers and leaders change students' lives and make the world a better and more just place.

The Partner Director of Teacher Residency is responsible for the oversight and execution of the Teacher Residency Program for their region. The Residency will include seminar instruction as well as individual coaching to support and create an excellent pipeline of teachers.

#### **ESSENTIAL DUTIES & RESPONSIBILITIES**

- Design and facilitate group instruction for all Residents in their region each week based on best practices in adult learning and teacher education, working very closely with the other Alder Directors to align trainings to meet the needs of the Residents in the region.
- Engage in collaborative, cross-regional work
- Lead site visits that foster resident and mentor growth
- Supervise, manage, and support Residents through the Residency year
- Design and facilitate group instruction for all Mentors each month and provide on-going coaching and support
- Work with the Lead Mentor, Program Supervisors, and departments in the Region to successfully support Residents and Mentors
- Promote the growth of the Alder Graduate School of Education
- Support and collaborate with principals who work with Residents
- Collaborate with the Alder team to recruit, select and match an excellent Resident/Mentor cohort each year
- Travel as necessary to school sites
- Co-plan and run summer Mentor-Resident Orientation and other training activities for Mentors and Residents
- Participate in weekly Residency team meetings, Leadership Retreats, all Resident selection and assessment and other events as part of the Leadership Team (e.g., Director's Meetings)
- Demonstrate knowledge of, and support, regional mission, vision, value statements, standards, policies and procedures, operating instructions, confidentiality standards, and the code of ethical behavior
- Perform other related duties as required and assigned

#### **QUALIFICATIONS**

##### **1) Required knowledge, skills & abilities:**

- Experienced in supporting highly effective and new teachers
- Deep knowledge in curriculum, instruction and adult learning
- Excellent organization, time management and follow-up skills; high sense of urgency; demonstrated ability to handle multiple projects concurrently; ability to work independently
- Ability to handle confidential and sensitive issues with diplomacy and even-handedness and ability to work effectively with teammates of all levels

- Proven leadership skills with exceptional ability to bridge and enhance cooperative working relationships
- Ability to work in ambiguous, complex, and rapidly changing environments
- Excellent communication skills and demonstrated experience collaborating with diverse stakeholders
- Enthusiasm for the role and required tasks
- Belief that education transforms lives and that every student deserves the opportunity to go to college
- Passion for graduate schools of education and their communities
- Enthusiasm for Alder GSE's mission and vision, as well as that of partner organization

**2) Minimum educational level:**

- Doctoral level degree preferred. Master's level degree in relevant field also accepted

**3) Experience required:**

- 5 or more years of experience and success in related roles

**COMPENSATION**

*varies by partner*

## **Exhibit G**

### **Alder GSE Faculty Development Policy for Partner Directors**

#### **FACULTY DEVELOPMENT OPPORTUNITIES**

Our WHY: Alder GSE's mission (and hedgehog) is excellent teachers. We invest and support the development of everyone on the team to think and iterate and continue to grow and learn more each year about how to come closer and closer to realizing our mission and ensuring that every K-12 teacher is excellent. Our policy around teacher educator/faculty support below is an effort to do this well for Partner Directors.

Partner Directors are classified as Clinical Faculty in Alder and are encouraged to attend faculty development experiences each year.

Root Partner<sup>2</sup> Directors are encouraged to attend two Alder retreats, two Alder faculty meetings, and at least one other event. Among the faculty development experiences Alder recommends are events facilitated by:

- American Association of Colleges of Teacher Education (AACTE)
- National Center for Teacher Residencies (NCTR)
- National Equity Project (NEP)
- Learning to Teach/Teacher Prep Portfolio (or other Schusterman Foundation events)
- UnboundEd
- Teaching Works

Directors should work with the Alder Dean/Associate Dean and their Supervisor in their program to identify faculty development experiences best aligned with professional and program goals.

Branch Partner Directors<sup>3</sup> are encouraged to attend one local Alder retreat and two Alder faculty meetings.

***COVID-19 UPDATE: In light of the pandemic, all in-person faculty development is on hold until further notice:***

- 1. Alder retreats will be virtual at least through December 2020***
- 2. Alder will look for other virtual development opportunities***

#### **EXPENSE REIMBURSEMENT**

Alder will contribute up to \$2,000/year toward expenses related to this faculty development. (Should the position be shared by more than one person throughout the year, the \$2,000 will be shared between them.) The K12 partner (or partners in a combined cohort) will be expected to contribute up to a total of \$2,000/year toward development

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<sup>2</sup> Root Partner is defined as the organization who employs the Partner Director for a cohort; the Root Partner Director is the primary person responsible for a given cohort and is designated in the MOU.

<sup>3</sup> A Branch Partner Director may exist for some combined cohorts and will be designated in the MOU. That person may support the Root Partner Director with observations or related work.

opportunities other than Alder retreats, and Alder will cover the Partner Director's expenses related to attendance at the two Alder retreats. Allowable expenses include:

- Airfare or mileage
- Parking and tolls
- Lyft, Uber or taxis
- Rental cars
- Lodging (shared room when possible)
- Meals
- Registration fees
- Other expenses as appropriate and approved by Alder Dean and Partner Supervisor

*Note that faculty development funds are not intended for expenses unrelated to faculty professional development (ie seminar supplies or lunches, which are covered by Partner etc).*

## Exhibit H

### Resident Accommodation Procedures

As described in Alder's GSE [Disabilities and Accommodations Procedures](#), we are committed to complying with the ADA and Section 504 in connection with all of our programs and services, including residency. This include ensuring that reasonable accommodations are provided for qualified students with disabilities.

Teacher Residency is or may be considered a "program or service" of both Alder and its Partner, where each have obligations under ADA II, Section 504 and potentially other laws that prohibit discrimination on the basis of disability, including the affirmative requirement to provide reasonable accommodations. These procedures set out how Alder and its Partners will handle such requests.

We recognize that Alder and the Partner must be in agreement on any accommodations that will occur at the School site. The K-12 partner (using its own procedures, which will typically include the site-administrator and its human resources department), must decide whether to agree to accommodations and how those will be monitored. Alder and the Partner will also need to determine who will bear the cost of any necessary accommodations.

#### **Initial Intake**

Alder asks all students requesting accommodations whether they will need accommodations at their site-placement. Sometimes students will not know they have a need until they are at the site, or a need for accommodations may develop during the Residency. If a Resident with a disability makes a request directly to the Partner, that request shall be forwarded to the Alder GSE Office of Student Services.

That Office will make an initial determination of whether the Resident has a disability, and whether the Resident's documentation supports the need for an accommodation during the site placement. If the Resident is not already approved for academic accommodations, the Office of Student Services will follow its usual procedures. The Office of Student Services will also make an preliminary determination of whether the requested accommodation is reasonable (e.g. burden) and would not waive essential requirements or result in a fundamental alteration of the Residency program.

#### **Interactive Process**

After the initial intake and assessment, the Office of Student Services will coordinate with the Partner director, share relevant documentation, and discuss with the Partner whether the requested accommodation can be provided, alternatives, cost, burden and other considerations. Alder and the Partner will then engage the Resident in the interactive process.

Under Alder's Accommodation Procedures each Resident must authorize Alder to share information with Partners. This information is confidential, and should only be shared with need-to-know individuals at the site-placement.

Under federal law a decision to reject a request for accommodations based upon undue burden or fundamental alteration of program requirements is typically vested with the head of the entity or its designee. The President of Alder GSE has delegated this authority to [insert title]. The K-12 Partner's School District will have a designate office or level for such decisions.

#### **Resident Support Plan and Agreement**

Once the K-12 Partner, Alder and the student reach an understanding on site-placement accommodations, this will be memorialized in an official agreement letter indicating what accommodations will be provided and any requested

accommodations that were denied. The Director of Student Services and the Partner director must both approve this letter. The second page of this document contains a partner [site-placement accommodations agreement letter template](#). Once the letter is signed by the partner director and resident, it should be sent to the Office of Student Services to be added to the student's file and tracked appropriately.

Under Alder GSE Accommodation Procedures, all accommodations are memorialized in a Support Plan that is monitored by the Director of Student Services. Residents who are receiving accommodations for the Academic Program will have this additional support added to their current Support Plan. For residents who are only requiring site-placement accommodations, a Support Plan will be created.

## Resident Accommodations Agreement

**Template- Please only use this a reference and add the content to your partner letterhead**

*[Note: This Agreement is used to memorialize accommodations that have been agreed to by all parties. If all requests have been denied, a different letter should be used stating the reason, the level at which the decision was made, and any appeal rights.]*

Partner Letterhead

Dear **Student Name**,

The mission and purpose of the **Partner Teacher Residency** at Alder GSE is to develop and support excellent teachers. Therefore, we are keenly committed to ensuring all our students are able to thrive and succeed in their school-placement. On **Date**, Alder GSE provided us with its determination that you were a qualified individual with disabilities who had requested an accommodation during the Residency.

In consultation with the Alder GSE, the Resident, site-administrator, and mentor, the following are the accommodations approved: **Description of the modifications or accommodations**. These accommodation will begin on **State Date** and will continue [throughout the residency year unless otherwise requested by the student or medical provider] [until Date when they will be reviewed].

Our hope is that these accommodations will allow you to meet the learning outcomes and expectations of the site-placement. These accommodations should not alter the current education program or fieldwork placement. During takeover weeks or other times where the accommodations might alter the academic program or fieldwork, the partner director will consult in advance with the resident to develop alternative plans, if needed.

To mutually support these accommodations, the following are the responsibilities of the Resident and Partner Director:

### **Resident's Responsibilities:**

- Communicate extension requests or specific accommodation with advance notice to ensure implementation of accommodation
- Notify partner director if medical condition changes (if accommodations are based on temporary condition)

- Notify partner director if additional support is needed

**Director's Responsibilities:**

- Monitor accommodation in the resident's Support Plan, with support from the Office of Student Services at Alder GSE.
- Inform appropriate individuals regarding the resident's accommodations and ensure they are established.
- Provide intervention if performance is being affected; inform the Office of Student Services and Academic team in case additional support is needed.

These accommodations have been approved based on the documentation provided by the resident. Requests to amend or modify these accommodations may need to be supported by additional documentation.

Resident Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Director Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Office of Student Services Signature: \_\_\_\_\_ Date: \_\_\_\_\_



# Coversheet

## Comcast and CDW eRate Agreements

**Section:** IV. Action Items  
**Item:** K. Comcast and CDW eRate Agreements  
**Purpose:** Vote  
**Submitted by:** Damon Edwards  
**Related Material:** Making Waves Academy Comcast Service Agreement 030121.pdf  
CDWG Response - Making Waves Academy - 470 210018805.pdf

### BACKGROUND:

“eRate,” is a federally mandated program that provides discounts of up to 90 percent to help eligible schools obtain affordable Internet access. MWA accepted an e-Rate bid from Comcast for Internet connectivity and a bid from CDWG for network hardware support.

### RECOMMENDATION:

Please approve the CDW and Comcast eRate agreements with the following fiscal impact:  
Combined annual fiscal impact before eRate Funding: \$81,730  
Combined annual fiscal impact after eRate Funding: \$10,340

**Service Agreement (E-Rate)**

This Service Agreement (“Agreement”) is entered into on March 1, 2021 (“Effective Date”) by and between Comcast Cable Communications Management, LLC, a Delaware limited liability company, on behalf of itself and its applicable operating affiliates and subsidiaries offering Service(s) as identified below, with offices located at 1701 JFK Blvd., Philadelphia, PA 19103 and Making Waves Academy (“Customer”), with offices located at 4123 Lakeside Drive, Richmond, CA 94806. Herein, the above shall be collectively referred to as “Parties” and individually as “Party”.

This Agreement sets forth the terms and conditions under which Comcast Cable Communications Management, LLC and its applicable operating affiliates and subsidiaries (identified above, “Comcast”) will provide communications and other Service(s) to the above Customer. This Agreement consists of this document (“Service Agreement Cover Page”), the Comcast General Terms and Conditions for E-Rate (“General Terms and Conditions”), Sales Order(s), the Product Specific Attachment(s) applicable to the ordered Service(s) (“PSA(s)”), and any written amendments to the Agreement and executed by both Parties, if any (“Amendment(s)”), collectively referred to as the “Agreement”. In the event of an explicit inconsistency among these documents, precedence will be as follows: (1) Amendment(s), (2) PSA(s), (3) General Terms and Conditions, (4) this Service Agreement Cover Page, and (5) Sales Order(s). The PSA(s) are located at <https://business.comcast.com/terms-conditions-ent> (or any successor URL). Use of the Service(s) is also subject to the High-Speed Internet for Business Acceptable Use Policy (“AUP”) located at <https://business.comcast.com/customer-notifications/acceptable-use-policy> (or any successor URL), and the High-Speed Internet for Business Privacy Policy (“Privacy Policy”) [https://business.comcast.com/privacy-statement\\_new](https://business.comcast.com/privacy-statement_new) (or any successor URL). Comcast may update the PSA(s), AUP and Privacy Policy from time to time upon posting to the Website. This Agreement shall commence and become a legally binding agreement upon the mutual execution of this Service Agreement Cover Page by the Parties. The Agreement shall terminate as set forth in the General Terms and Conditions. All capitalized terms not defined on this Service Agreement Cover Page shall have the definitions given to them in the General Terms and Conditions.

As set forth in the Sales Order(s) attached hereto, the following Services shall be provided to Customer by Comcast:	
One (1) 3000 Mbps Ethernet Dedicated Internet (“EDI”) Service(s) circuit, inclusive of Static IP (this Agreement represents a renewal / upgrade; Customer is upgrading existing EDI Services circuit from 2000 Mbps to 3000 Mbps).	
Term (Months): Thirty-six (36)	Agreement Number: CA-AGero-030121-MN-01/FY21
Non-Recurring Charges (NRC): \$0.00	Monthly Recurring Charges (MRC): \$3,200.00
Custom Installation Charge (“CIC”): \$0.00	
Number of Service Location(s): One (1)	Estimated Service Commencement Date: On or after July 1, 2021
Notes / Comments:	
<ol style="list-style-type: none"> <li>E-Rate funding, if applicable, to be sought solely by Customer.</li> <li>The Services specified herein shall be provided by the applicable state affiliate of Comcast Phone, LLC. The Comcast Phone, LLC SPIN No. is 143034516.</li> <li>Customer’s Service Location(s) set forth hereunder may be CTF eligible under Application No. 6958 (effective 10/29/2009).</li> <li>Comcast makes no representations or warranties with respect to the eligibility or ineligibility of the Services or any Service component for any governmental and/or quasi-governmental telecommunications/internet discounts or entitlements, to include the California Teleconnect Fund (“CTF”) program. Customer expressly understands and agrees that it shall pay Comcast one-hundred percent (100%) of all NRC(s) and MRC(s) and other amounts required under this Agreement in accordance with the payment intervals specified herein. Comcast shall have no obligation to discount or pro-rate its invoices, except to the extent specifically required by law and regulation, or except as otherwise set forth above or below. In accordance with the "CPUC Admin Letter 10b", Comcast shall apply the CTF discount after applying any Federal E-Rate discount, if applicable. E-Rate eligible Customers must elect the E-Rate SPI reimbursement method in order to receive CTF funding.</li> <li>The mutual execution of this new Services Agreement No. CA-AGero-030121-MN-01/FY21 by the Parties shall commence the full termination of the already in-effect Services Agreement No. CA-ASnyd-031120-MN-02/FY20 between the Parties. In the event this new Services Agreement No. CA-AGero-030121-MN-01/FY21 is not mutually executed by the Parties, Services Agreement No. CA-ASnyd-031120-MN-02/FY20 shall remain in full force and effect.</li> </ol>	
Salesperson: Alex Geronimo	Telephone Number: (925) 605-6068
Sales Director: Ron Speno	Telephone Number: (925) 724-9005
Customer Contact: Damon Edwards	Telephone Number: (510) 333-5830

Customer, by signing below, agrees and accepts the terms and conditions of this Agreement.

<b>Making Waves Academy</b>		<b>Comcast Cable Communications Management, LLC</b>	
Signature:		Signature:	
Printed Name:		Printed Name:	
Title:		Title:	
Date:		Date:	

**COMCAST ENTERPRISE SERVICES  
GENERAL TERMS AND CONDITIONS FOR E-RATE  
("General Terms and Conditions")**

**ARTICLE 1: DEFINITIONS**

For purposes of these General Terms and Conditions, the following terms shall have the meanings specified below.

**Affiliate:** With respect to each Party, any entity that controls, is controlled by or is under common control with such, Party.

**Agreement:** Collectively, these General Terms and Conditions, the Service Agreement Cover Page executed by both Parties, any applicable Product Specific Attachment(s) and each binding Sales Order(s).

**Comcast:** The operating Affiliate of Comcast Cable Communications Management, LLC that provides the Services. References to Comcast in Article 5 and Article 6 shall also include its Affiliates and their respective directors, officers, employees, agents, suppliers, licensors, successors, and assigns, as the case may be.

**Comcast Equipment:** Any and all facilities, equipment or devices provided by Comcast or its authorized contractors at the Service Location(s) that are used to deliver the Services. Notwithstanding the foregoing, inside telephone wiring within a Service Location(s), whether or not installed by Comcast, shall not be considered Comcast Equipment.

**Confidential Information:** All information regarding either Party's business which has been marked or is otherwise communicated as being "proprietary" or "confidential" or which reasonably should be known by the receiving Party to be proprietary or confidential information. Without limiting the foregoing, Confidential Information shall include, even if not marked, the Agreement, all Licensed Software, promotional materials, proposals, quotes, rate information, discount information, subscriber information, network upgrade information and schedules, network operation information (including without limitation information about outages and planned maintenance) and invoices, as well as the Parties' communications regarding such items.

**Customer:** The entity named on the Service Agreement Cover Page.

**Customer-Provided Equipment:** Any and all facilities, equipment or devices supplied by a party other than Comcast or its authorized contractors for use in connection with the Services.

**Network:** The Comcast Equipment, facilities, fiber optic or coaxial cable associated with electronics and other equipment used to provide the Services.

**Product Specific Attachment(s) or PSA(s):** The additional terms and conditions applicable to the Service(s).

**Sales Order(s):** A request to provide the Services to a Service Location(s) submitted by Customer to Comcast on (a) the then-current Comcast form designated for such purpose or (b) such

other form, or in such other manner, as may be agreed upon by the Parties. The initial Sales Order(s) is attached to this Agreement. All subsequent Sales Order(s) submitted under the Agreement shall have the same Service Term duration as identified on the Service Agreement Cover Page.

**Service(s):** Service(s) provided by Comcast pursuant to a Sales Order(s). All Services provided under the Agreement are for commercial, non-residential use only.

**Service Commencement Date:** With respect to each Service(s), "Service Commencement Date" shall have the meaning specified in the PSA(s) applicable to such Service(s), it being understood that a single Sales Order containing multiple Service Location(s) or Service(s) may have multiple Service Commencement Dates.

**Service Location(s):** The Customer location(s) where Comcast provides the Services.

**Service Term:** As specified in a Sales Order(s), the duration of time (which shall commence on the Service Commencement Date) for which Services are ordered.

**Termination Charges:** Charges that may be imposed by Comcast upon early termination of a Service(s) as specified in the applicable PSA.

**Website:** The Comcast website where the PSA(s), the Privacy Policy and the Use Policies are posted. The current URL for the Website is <https://business.comcast.com/terms-conditions-ent> (as the same may be updated by Comcast from time-to-time).

**ARTICLE 2. DELIVERY OF SERVICE**

**2.1 Orders.** To request Service at a Service Location(s), Customer shall submit a properly completed Sales Order(s) to Comcast. Such Sales Order(s) shall become binding on the Parties upon the earlier of (i) Comcast's notice to Customer that it accepts such Sales Order(s), (ii) Comcast begins providing the Service(s) described in the Sales Order(s) or (iii) Comcast begins installation or construction for delivery of the Service(s). Each Sales Order(s) submitted by Customer may be subject to an engineering review which will determine whether and to what extent the Network must be extended, built or upgraded in order to provide the ordered Service(s). Comcast will provide Customer written notification in the event Service(s) installation at any Service Location(s) will require an additional non-recurring installation fee ("Custom Installation Fee" or "Construction Charges"). Notwithstanding anything to the contrary contained in this Article 2.1, Customer shall have five (5) days from receipt of such notice to reject the Custom Installation Fee and terminate the ordered Services at the affected Service Location(s). For certain Service(s), the Engineering Review will be conducted prior to Sales Order(s) submission. In such case, Customer shall be deemed to have accepted the designated Custom Installation Fee upon submission of the applicable Sales Order.

**2.2 Access.** In order to deliver Services to Customer, Comcast may require access, right-of-way, conduit, and/or common room space ("Access") within and/or outside each

Service Location(s). Within the Service Location(s), Customer shall be solely responsible for securing and maintaining such Access as Comcast may require to deliver the Service(s). In the event that Customer fails to secure or maintain such Access, Comcast (i) may cancel or terminate Service(s) at such Service Location(s) pursuant to Article 4.3 and (ii) shall be excused from its obligations with respect to the Service(s) at such Service Location(s) (including any obligation to issue service credits) until such time as Customer provides Comcast with the necessary Access. If Comcast is unable to secure or maintain Access outside a particular Service Location(s), which Access is needed to provide Service(s) to such Service Location(s), Customer or Comcast may cancel or terminate Service(s) at such Service Location(s), without further liability beyond the termination date, upon a minimum thirty (30) days' prior written notice to the other Party.

**2.3 Hazardous Materials.** If the presence of asbestos or other hazardous materials exists or is detected at a Service Location(s) or within the building where the Service Location(s) is located, Comcast may immediately stop providing and/or installing Service(s) until such materials are removed. Customer shall be responsible for any additional expense incurred by Comcast as a result of encountering, or in the avoidance of, hazardous materials.

#### **2.4 Equipment**

**A. Comcast Equipment.** Comcast may, in its sole discretion, remove or change Comcast Equipment. Customer shall not move, rearrange, disconnect, remove, attempt to repair, or otherwise tamper with any Comcast Equipment or permit others to do so, and shall not use the Comcast Equipment for any purpose other than as authorized by the Agreement. Customer shall (i) provide an adequate environmentally controlled space and such electricity as may be required for installation, operation, and maintenance of the Comcast Equipment and (ii) be responsible for damage to, or loss of, Comcast Equipment caused by its acts or omissions, or by fire, theft or other casualty at the Service Location(s), unless caused by the gross negligence or willful misconduct of Comcast. Comcast shall maintain, at its cost, Comcast Equipment during the term of this Agreement; provided, however, that such maintenance shall be at Customer's cost to the extent it is related to causes other than the ordinary and proper use of the Comcast Equipment. Upon termination or expiration of this Agreement and/or any Sales Order(s), Customer shall be responsible for the return of all applicable Comcast Equipment. Until such time as the Comcast Equipment is returned to Comcast, Comcast may continue to invoice Customer for the monthly fee applicable to such Comcast Equipment. If any returned Comcast Equipment has been damaged and/or destroyed other than by Comcast or its agents, normal wear and tear excepted, Comcast may, in its sole discretion, invoice Customer for the manufacturer's list price of such Comcast Equipment or the cost of repair.

**B. Customer-Provided Equipment.** Customer shall have sole responsibility for providing maintenance, repair, operation and replacement of all Customer-Provided Equipment, inside telephone wiring and other Customer equipment and facilities on the Customer's side of the demarcation point (i.e., the point of interconnection between the Network and Customer-Provided Equipment located at a Service Location(s)). Neither Comcast nor its employees, Affiliates, agents or contractors shall (i) have any obligation to install, operate, or maintain Customer-Provided Equipment or (ii) be liable for any damage, loss, or destruction to Customer-Provided Equipment, unless caused by the gross negligence or willful misconduct of Comcast. Customer-Provided Equipment shall at all times be compatible with the Network. Customer shall be responsible for the payment of service charges for visits by Comcast's employees or agents to a Service Location(s) when the service difficulty or trouble report results from Customer-Provided Equipment.

#### **2.5 Network, Intellectual Property and IP Addresses.**

**A.** The Network is and shall remain the property of Comcast regardless of whether installed within, upon, overhead, above, or underground at or near the Service Location and shall not be considered a fixture or an addition to the land or the Service Location(s) located thereon. Customer agrees that it shall take no action that directly or indirectly impairs Comcast's title to the Network, or any portion thereof, or exposes Comcast to any claim, lien, encumbrance, or legal process, except as otherwise agreed in writing by the parties. Nothing in this Agreement shall preclude Comcast from using the Network for services provided to other Comcast customers. For a period of twelve (12) months following Comcast's discontinuance of Service to the Service Location(s), Comcast retains the right to remove the Network. To the extent Comcast removes such portion of the Network it shall be responsible for returning the Service Location(s) to its prior condition, reasonable wear and tear excepted.

**B.** Customer acknowledges that use of the Services does not give it any ownership or other rights in any telephone number or Internet/online addresses provided in connection with such Services, including, but not limited to, Internet Protocol addresses, e-mail addresses and web addresses.

**C.** Title and intellectual property rights to (i) the Services and (ii) any computer software or code provided by Comcast to use the Services, including, but not limited to, associated documentation, and all updates thereto ("Licensed Software") are, in each case, owned by Comcast, its agents, suppliers or affiliates or their licensors or otherwise by the owners of such material. The copying, redistribution, bundling or publication of the Services, in whole or in part, without the express prior written consent of Comcast or other owner of such material, is prohibited.

**D.** The Agreement provides no right to use any Party's or its Affiliates' trademarks, service marks, or trade names, or to

otherwise refer to the other Party in any marketing, promotional, or advertising materials or activities.

**2.6 License Grant.** If Customer requires the use of Licensed Software from Comcast in order to use the Services, Customer shall have a nonexclusive, nontransferable, and limited license to use such Licensed Software in object code only and solely to the extent necessary to use the applicable Service during the corresponding Service Term. Customer may not claim title to, or an ownership interest in, any Licensed Software (or any derivations or improvements thereto), and Customer shall execute any documentation reasonably required by Comcast, including, without limitation, end-user license agreements for the Licensed Software. Customer shall not: (i) copy the Licensed Software (or any upgrades thereto or related written materials) except for emergency back-up purposes or as permitted by the express written consent of Comcast; (ii) reverse engineer, decompile, or disassemble the Licensed Software; (iii) sell, lease, license, or sublicense the Licensed Software; or (iv) create, write, or develop any derivative software or any other software program based on the Licensed Software. Customer acknowledges that the use of Service may periodically require updates and/or changes to the Licensed Software resident in the Comcast Equipment or Customer Provided-Equipment. Customer hereby consents to, and shall provide free access for, such updates deemed reasonably necessary by Comcast.

### **ARTICLE 3. BILLING AND PAYMENT**

#### **3.1 Charges; Changes to MRC; Taxes.**

**A.** Customer agrees to pay all charges associated with the Services, including, but not limited to, (i) any fees or payment obligations in connection with the Services imposed by governmental or quasi-governmental bodies in connection with the sale, installation, use, or provision of the Services (e.g., applicable franchise fees, right of way fees and Universal Service Fund charges) regardless of whether Comcast or its Affiliates pay the fees directly or are required or permitted by law to collect them from Customer and (ii) charges incurred as the result of fraudulent or unauthorized use of the Services. Any failure on the part of Customer to be ready to receive Service, or any refusal on the part of Customer to receive Service, shall not relieve Customer of its obligation to pay charges for any Service that is otherwise available for use. For the avoidance of doubt, Comcast shall not be responsible for any purchases made by Customer or its end users while using the Services.

**B.** With respect to each Sales Order, Comcast may, upon thirty (30) days prior written notice to Customer (or such longer period as may be required by law) modify the monthly recurring charges applicable to (i) Ethernet, Internet and/or Video Services at any time after the expiration of the initial Service Term and (ii) any other services at any time; provided, that, Customer acknowledges and agrees that such notice requirement may be satisfied by including notice of a monthly recurring charge modification(s) in a Customer invoice. Customer shall have thirty (30) days from receipt of any such

notice to cancel the applicable Service without further liability. Should Customer fail to cancel within such timeframe, Customer shall be deemed to have accepted the modified Service pricing.

**C.** Except to the extent Customer provides a valid tax exemption certificate prior to the delivery of Service, Customer shall be responsible for the payment of any and all applicable local, state, and federal taxes or fees (however designated). Customer shall also be responsible to pay any Service fees, payment obligations and taxes that become applicable retroactively.

#### **3.2 Payment Terms; Disputes**

**A.** Except as otherwise indicated herein or in a PSA, Comcast will invoice Customer in advance on a monthly basis for all monthly recurring charges and fees arising under the Agreement. All other charges will be billed monthly in arrears, including without limitation, certain usage based charges and third party pass through fees. Payment is due upon presentation of an invoice and will be considered timely made to Comcast if received within thirty (30) days after the invoice date. If a Service Commencement Date is not the first day of a billing period, Customer's first monthly invoice shall include any pro-rated charges for the Services, from the Service Commencement Date to the start of the next billing period. In certain cases, Comcast may agree to provide billing services on behalf of third parties, as the agent of the third party based on Customer's agreements with such third parties ("Third Party Fees"). Any such Third-Party Fees shall be payable pursuant to Customer's contract or other arrangement with such third party and/or Comcast. Comcast shall not be responsible for any dispute regarding Third Party Fees. Partial payment of any bill will be applied to the Customer's outstanding charges in amounts and proportions solely determined by Comcast. Except to the extent otherwise prohibited by law, Customer will be assessed a service charge up to the full amount permitted under applicable law for any check or other instrument used to pay for the Services that has been rejected by the bank or other financial institution. Any payment not made when due will be subject to a late charge equal to the lower of (i) 1.5% per month and (ii) the highest rate allowed by law. If Comcast is required to use a collection agency or attorney to collect any amount owed by Customer or any unreturned Comcast Equipment, Customer agrees to pay all reasonable costs of collection or other action. No acceptance of partial payment(s) by Comcast shall constitute a waiver of any rights to collect the full balance owed under the Agreement.

**B.** If Customer disputes any portion of an invoice, Customer shall pay the undisputed portion of the invoice and submit a written claim, including all substantiating documentation, to Comcast for the disputed amount of the invoice by the invoice due date. The parties shall negotiate in good faith to resolve any billing dispute submitted by Customer pursuant to this Article 3.2(B). Under no circumstances may Customer submit a billing dispute to Comcast later than ninety

(90) days following Customer's receipt of the applicable invoice.

**3.3 Credit Approval and Deposits.** Initial and ongoing delivery of Services may be subject to credit approval. Customer authorizes Comcast to make inquiries and to receive information about Customer's credit history from others and to enter this information in Customer's records. Comcast, in its sole discretion, may deny the Services based upon an unsatisfactory credit history. Subject to applicable regulations, Comcast may require Customer to make a deposit as a condition to Comcast's provision of the Services, or as a condition to Comcast's continuation of the Services. The deposit will not, unless explicitly required by law, bear interest and shall be held by Comcast as security for payment of Customer's charges. Comcast may apply the deposit to any delinquent Customer charges upon written notice to Customer.

**3.4 E-Rate Funding.** Comcast makes no representations or warranties with respect to the eligibility or ineligibility of the Services or any Service component for federal e-rate support or for other governmental and quasi-governmental telecommunications/internet discounts or entitlements (collectively, "E-Rate Funding"). Customer expressly understands and agrees that it is responsible for ensuring that Comcast is paid one hundred percent (100%) of all non-recurring charges ("NRC(s)"), monthly recurring Service charges ("MRC(s)") and other amounts required under this Agreement in accordance with the payment intervals specified therein. Unless and until the Customer has received, or has been designated as a recipient of, E-Rate Funding for the Services, Customer may not withhold or offset any such amounts on the basis of its anticipated receipt of E-Rate Funding, except as otherwise set forth below. In the event that the Customer has received, or has been designated as a recipient of, E-Rate Funding for the Services, Customer may choose to either (1) pay Comcast in full for the Services, or (2) receive discounted bills from Comcast. If Customer chooses option (1), the Customer must utilize the applicable customer-initiated reimbursement process relative to such E-Rate Funding. Comcast shall have no obligation to discount or pro-rate its invoices or to take other action to process such E-Rate Funding, except to the extent specifically required by law and regulation, or except as otherwise set forth above or below. Notwithstanding this, Comcast will reasonably assist Customer in the completion of any portions of the FCC Form 472 which, as a matter of law or regulation, are required to be completed by the service provider. If Customer chooses option (2), Comcast shall have no obligations under this Agreement until Customer provides Comcast the copy of the Notification and Acceptance of Form(s) 486 from the Universal Services Administrative Company, Schools and Libraries Division ("SLD"), approving Customer's eligibility for E-Rate Funding. A Customer selecting option (2) is required to pay Comcast the non-discounted portion of all NRC(s), MRC(s), and other amounts required under this Agreement in accordance with the payment interval specified therein. Customer also must

reasonably assist Comcast in completing the Service Provider Invoice Form (FCC Form 474) and obtaining full payment of the discount amount from the Universal Service Administrative Company or other E-Rate fund administrator or administrative entity. If during the term of this Agreement, Customer fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, Customer may elect to (i) continue to receive Services under this Agreement, in which Customer shall remain bound by the terms and conditions set forth hereunder and remain responsible for all NRC(s) and MRC(s), as set forth in the Agreement or applicable Sales Order(s), for the remaining term applicable thereto, irrespective of E-Rate Funding status, or, (ii) terminate this Agreement or Sales Order(s) upon written notice as of the beginning of the fiscal year for which funds are not appropriated or otherwise made available. The effect of termination of the Agreement or Sales Order(s) hereunder will be to discharge both Comcast and the Customer from future performance of the Agreement. However, Comcast shall be reimbursed for any and all unpaid NRC(s), any unpaid past due balance(s), and any additional costs already incurred by Comcast in conjunction with this Agreement. Customer shall notify Comcast in writing within thirty (30) days of fiscal budget denial indicating funds may not be available for the continuation of the Agreement for each succeeding fiscal period beyond the first year. In no event shall Comcast initiate construction of the Network until proof of funding has been received, in whole or in part, based on 100% Customer-furnished funds or partially reimbursed funds by the SLD.

**3.5 California Teleconnect Fund and E-Rate Funding. The following provision applies to California entities looking to obtain California Teleconnect Fund and E-Rate Funding and is in lieu of Section 3.4 herein.** Comcast makes no representations or warranties with respect to the eligibility or ineligibility of the Services or any Service component for federal e-rate support or for other governmental and quasi-governmental telecommunications/internet discounts or entitlements (collectively, "E-Rate Funding" and/or "California Teleconnect Fund"). Customer expressly understands and agrees that it is responsible for ensuring that Comcast is paid one hundred percent (100%) of all non-recurring charges ("NRC(s)"), monthly recurring Service charges ("MRC(s)") and other amounts required under this Agreement in accordance with the payment intervals specified therein. Customer may not withhold or offset any such amounts on the basis of its actual or anticipated receipt of E-Rate Funding, except as otherwise set forth below. In the event that the Customer has received, or has been designated as a recipient of, E-Rate Funding for the Services, Customer will utilize the applicable customer-initiated reimbursement process relative to such E-Rate Funding. Comcast shall have no obligation to discount or pro-rate its invoices or to take other action to process such E-Rate Funding, except to the extent specifically required by law and regulation, or except as otherwise set forth above or below. In accordance with the "CPUC Admin Letter 10b", Comcast shall

apply the CTF discount after applying any Federal E-Rate discount, if applicable. E-Rate eligible Customers must elect the E-Rate SPI reimbursement method in order to receive CTF funding. Notwithstanding this, Comcast will complete and process the FCC Form 474, which, as a matter of law or regulation, is required to be completed by the service provider. In the event that the Parties have expressly amended this Agreement in writing to permit E-Rate Funding to be applied in the form of discounts to, or a pro-ration of, Customer's invoices, Comcast shall have no obligations under this Agreement until Customer provides Comcast the copy of the Notification and Acceptance of Form(s) 486 from the Universal Services Administrative Company, Schools and Libraries Division ("SLD"), approving Customer's eligibility for E-Rate Funding. If during the Service Term of this Agreement Customer fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, Customer may elect to (i) continue to receive Services under this Agreement, in which Customer shall remain bound by the terms and conditions set forth hereunder and remain responsible for all NRC and MRC, as set forth in the Sales Order Form(s) attached hereto, for the remaining term of the Agreement, irrespective of E-Rate Funding status, or, (ii) terminate this Agreement upon written notice as of the beginning of the fiscal year for which funds are not appropriated or otherwise made available. The effect of termination of the Agreement hereunder will be to discharge both Comcast and the Customer from future performance of the Agreement. However, Comcast shall be reimbursed for any and all unpaid NRC, any unpaid MRC or past due balance(s), and any additional costs already incurred by Comcast in conjunction with this Agreement. Customer shall notify Comcast in writing within thirty (30) days of fiscal budget denial indicating funds may not be available for the continuation of the Agreement for each succeeding fiscal period beyond the first year. In no event shall Comcast initiate construction of the Network until proof of funding has been received, in whole or in part, based on 100% Customer-furnished funds or partially reimbursed funds by the SLD.

#### **ARTICLE 4. TERM & TERMINATION**

**4.1 Sales Order Term.** Upon the expiration of the Service Term applicable to a Sales Order, each Sales Order shall automatically renew for successive periods of one (1) month each (each, a "Renewal Term"), not to exceed twelve (12) months, unless prior written notice of non-renewal is delivered by either Party to the other at least thirty (30) days before the expiration of the Service Term or the then current Renewal Term. To the extent the initial Service Term or a Renewal Term applicable to a Sales Order extends beyond the expiration date of the term set forth on the Service Agreement Cover Page, such Sales Order shall continue to be governed by the terms and conditions of the Agreement.

**4.2 Termination for Convenience.** Notwithstanding any other term or provision in this Agreement, Customer shall have the right, in its sole discretion, to terminate any or all Sales

Order(s) at any time, upon thirty (30) days prior written notice to Comcast. Comcast may terminate the Agreement upon notice if Customer does not take any Service under a Sales Order for twelve (12) consecutive months or longer.

**4.3 Termination for Cause.** If either Party breaches any material term of the Agreement and the breach continues unremedied for thirty (30) days after written notice of default, the other Party may terminate for cause any Sales Order(s) materially affected by the breach. Either Party may terminate a Sales Order immediately upon notice to the other Party if the other Party has become insolvent or involved in liquidation or termination of its business, or adjudicated bankrupt, or been involved in an assignment for the benefit of its creditors.

**4.4 Effect of Expiration/Termination of a Sales Order.** Upon the expiration or termination of a Sales Order(s) for any reason (i) Comcast shall disconnect the applicable Service(s), (ii) Comcast may delete all applicable data, files, electronic messages, or other information stored on Comcast's servers or systems and (iii) Comcast may assess and collect from Customer applicable Termination Charges. Termination by either Party of a Sales Order does not waive any other rights or remedies that it may have under this Agreement. The non-defaulting Party shall be entitled to all available legal and equitable remedies for such breach.

#### **ARTICLE 5. LIMITATION OF LIABILITY; DISCLAIMER OF WARRANTIES**

##### **5.1 Limitation of Liability.**

**A. THE AGGREGATE LIABILITY OF COMCAST FOR ANY AND ALL LOSSES, DAMAGES AND CAUSES ARISING OUT OF THE AGREEMENT, INCLUDING, BUT NOT LIMITED TO, THE PERFORMANCE OF SERVICE, AND NOT OTHERWISE LIMITED HEREUNDER, WHETHER IN CONTRACT, TORT, OR OTHERWISE, SHALL NOT EXCEED DIRECT DAMAGES EQUAL TO THE SUM TOTAL OF PAYMENTS MADE BY CUSTOMER TO COMCAST DURING THE THREE (3) MONTHS IMMEDIATELY PRECEDING THE EVENT FOR WHICH DAMAGES ARE CLAIMED. THIS LIMITATION SHALL NOT APPLY TO COMCAST'S INDEMNIFICATION OBLIGATIONS AND CLAIMS FOR DAMAGE TO PROPERTY AND/OR PERSONAL INJURIES (INCLUDING DEATH) ARISING OUT OF THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF COMCAST WHILE ON THE CUSTOMER SERVICE LOCATION.**

**B. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THE AGREEMENT, IN NO EVENT SHALL THE AGGREGATE LIABILITY OF COMCAST UNDER THIS AGREEMENT FOR ALL INDEMNIFICATION OF IP CLAIMS UNDER SECTION 6.1(i) OF THESE GENERAL TERMS AND CONDITIONS EXCEED THE GREATER OF (I) ONE (1) MILLION**

**DOLLARS (\$1,000,000) AND (II) THE AGGREGATE AMOUNT OF FEES RECEIVED BY COMCAST FROM CUSTOMER DURING THE TWELVE (12) MONTH PERIOD IMMEDIATELY PRECEDING THE DATE ON WHICH THE IP CLAIM FIRST AROSE.**

**C. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THE AGREEMENT, IN NO EVENT SHALL COMCAST BE LIABLE FOR ANY LOSS, DAMAGE OR CLAIM ARISING OUT OF OR RELATED TO: (1) STORED, TRANSMITTED, OR RECORDED DATA, FILES, OR SOFTWARE; (2) ANY ACT OR OMISSION OF CUSTOMER, ITS USERS OR THIRD PARTIES; (3) INTEROPERABILITY, INTERACTION OR INTERCONNECTION OF THE SERVICES WITH APPLICATIONS, EQUIPMENT, SERVICES OR NETWORKS PROVIDED BY CUSTOMER OR THIRD PARTIES; OR (4) LOSS OR DESTRUCTION OF ANY CUSTOMER HARDWARE, SOFTWARE, FILES OR DATA RESULTING FROM ANY VIRUS OR OTHER HARMFUL FEATURE OR FROM ANY ATTEMPT TO REMOVE IT. CUSTOMER IS SOLELY RESPONSIBLE FOR BACKING UP ITS DATA, FILES, AND SOFTWARE PRIOR TO THE INSTALLATION OF SERVICE AND AT REGULAR INTERVALS THEREAFTER.**

**D. NOTWITHSTANDING ANYTHING TO CONTRARY CONTAINED IN THIS AGREEMENT, NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR ANY INCIDENTAL, INDIRECT, SPECIAL, COVER, PUNITIVE OR CONSEQUENTIAL DAMAGES, WHETHER OR NOT FORESEEABLE, OF ANY KIND INCLUDING BUT NOT LIMITED TO ANY LOSS REVENUE, LOSS OF USE, LOSS OF BUSINESS, OR LOSS OF PROFIT WHETHER SUCH ALLEGED LIABILITY ARISES IN CONTRACT OR TORT; PROVIDED, THAT, THE FOREGOING LIMITATION SHALL NOT LIMIT CUSTOMER'S LIABILITY FOR AMOUNTS OWED FOR THE SERVICES, FOR ANY EQUIPMENT OR SOFTWARE PROVIDED BY COMCAST, OR FOR TERMINATION CHARGES.**

**5.2 Disclaimer of Warranties.** Services shall be provided pursuant to the terms and conditions in the applicable PSA(s) and Service Level Agreement, and are in lieu of all other warranties, express, implied or statutory, including, but not limited to, the implied warranties of merchantability, fitness for a particular purpose, title, and non-infringement. **TO THE MAXIMUM EXTENT ALLOWED BY LAW, COMCAST EXPRESSLY DISCLAIMS ALL SUCH EXPRESS, IMPLIED AND STATUTORY WARRANTIES.** Without limiting the generality of the foregoing, and except as otherwise identified in a PSA(s) or Service Level Agreement, Comcast does not warrant that the Services, Comcast Equipment, or Licensed Software will be uninterrupted, error-free, or free of latency or delay, or that the Services, Comcast Equipment, or Licensed Software will meet customer's requirements, or that

the Services, Comcast Equipment, or Licensed Software will prevent unauthorized access by third parties. Customer acknowledges and agrees that the Services are not fail-safe and are not designed or intended for use in situations requiring fail-safe performance or in which an error or interruption in the Services could lead to severe injury to business, persons, property or environment.

**5.3 Exclusive Remedies.** Customer's sole and exclusive remedies are as expressly set forth in the Agreement. In those states where Customer's remedies cannot be so limited, the liability of Comcast is limited to the maximum extent permitted by law.

**ARTICLE 6. INDEMNIFICATION**

**6.1 Comcast's Indemnification Obligations.** Subject to Article(s) 5.1(B), 5.1(C) and 5.1(D) and any other limitations contained in the Agreement, Comcast shall indemnify defend, and hold harmless Customer, its Affiliates and their respective employees, directors, officers, and agents (the "Customer Indemnified Parties") from and against all , actions, causes of actions, damages, liabilities, losses, and expenses (including reasonable attorneys' fees) arising out of (i) infringement of U.S. patent or copyright law based solely on Comcast Equipment or Licensed Software; provided, that, Comcast shall have no liability for any claim of infringement arising from: (a) Comcast's compliance with any designs, specifications, or instructions of Customer; (b) modification or alteration of the Licensed Software or Comcast Equipment by Customer or a third party without the prior knowledge and written approval of an authorized officer of Comcast; (c) use of the Licensed Software or Comcast Equipment in a way not authorized in writing by an authorized officer of Comcast; and/or (d) Customer's failure to use an updated version of the Licensed Software or Comcast Equipment which has been provided, or made available, to Customer and (ii) damage to tangible personal property or real property, and personal injuries (including death) arising out of the gross negligence or willful misconduct of Comcast while working on the Service Locations.

**6.2 Customer's Indemnification Obligations.** Customer shall indemnify, defend, and hold harmless Comcast from any and all Claims arising on account of or in connection with Customer's and its users' use or sharing of the Service provided under the Agreement, including with respect to: (i) any content received or distributed by Customer or its users through the Service, (ii) libel, slander, infringement of copyright, or unauthorized use of trademark, trade name, or service mark arising out of communications via the Service; (iii) for patent infringement arising from Customer's combining or connection of Customer-Provided Equipment to use the Service and (iv) for damage arising out of the gross negligence or willful misconduct of Customer.

**6.3 Indemnification Procedures.** To the extent a Party may be entitled to indemnification under this Agreement (an "Indemnified Party"), such Indemnified Party shall (i) promptly notify the other Party (the "Indemnifying Party") in writing of any pending or threatened claim or demand that the Indemnified



Party has determined has given or would reasonably be expected to give rise to such right of indemnification (an “Action”) and (ii) cooperate in every reasonable way to facilitate the defense or settlement of such Action. The Indemnifying Party shall assume the defense of any Action with counsel reasonably satisfactory to the Indemnified Party. The Indemnified Party may employ its own counsel in any such case, and shall pay such counsel’s fees and expenses. The Indemnifying Party shall have the right to settle any claim for which indemnification is available; provided, however, that to the extent that such settlement requires the Indemnified Party to take or refrain from taking any action or purports to obligate the Indemnified Party, then the Indemnifying Party shall not settle such claim without the prior written consent of the Indemnified Party, which consent shall not be unreasonably withheld, conditioned or delayed.

#### **ARTICLE 7. CONFIDENTIAL INFORMATION AND PUBLICITY**

**7.1 Disclosure and Use.** All Confidential Information disclosed by either Party shall, during the term of the Agreement and for two (2) years after the expiration or termination thereof (or such longer period as may be required by law), be kept by the receiving Party in strict confidence and shall not be disclosed to any third party without the disclosing Party’s express written consent. Notwithstanding the foregoing, (i) such information may be disclosed (A) to the receiving Party’s employees, affiliates, and agents who have a need to know for the purpose of performing under this Agreement, using the Services and rendering the Services (provided that in all cases the receiving Party shall take appropriate measures prior to disclosure to its employees, affiliates, and agents to assure against unauthorized use or disclosure) or (B) as otherwise authorized by this Agreement and (ii) each Party’s confidentiality obligations hereunder shall not apply to information that: (A) is already known to the receiving Party without a pre-existing restriction as to disclosure, (B) is or becomes publicly available without fault of the receiving Party; (C) is rightfully obtained by the receiving Party from a third party without restriction as to disclosure, or is approved for release by written authorization of the disclosing Party, (D) is developed independently by the receiving Party without use of the disclosing Party’s Confidential Information or (E) is required to be disclosed by law or regulation. Each Party agrees to treat all Confidential Information of the other in the same manner as it treats its own proprietary information, but in no case using less than a reasonable degree of care. Notwithstanding anything to the contrary contained in this Article 7.1 or the Agreement, Customer acknowledges and agrees that Comcast shall have no liability or responsibility for content received or distributed by Customer or its users through the Service.

**7.2 Publicity.** Neither Party shall issue any publication or press release relating to, or otherwise disclose the existence of, the terms and conditions of any contractual relationship between Comcast and Customer without the prior written

consent of the other Party. Notwithstanding the foregoing, Comcast may include Customer’s name on Comcast’s customer lists together with a description of Services purchased (financial terms not to be disclosed). If Customer wishes to remove Customer’s name from such list or to limit the foregoing use of Customer’s name, Customer may contact Comcast as set forth in Article 9.3 of these General Terms and Conditions and Comcast will effect such removal.

**7.3 Remedies.** Notwithstanding any other Article of this Agreement, the non-breaching Party shall be entitled to seek equitable relief to protect its interests pursuant to this Article 7, including, but not limited to, injunctive relief.

#### **ARTICLE 8. PROHIBITED USES; USE AND PRIVACY POLICIES**

**8.1 Prohibited Uses; Comcast Use Policies.** Customer is prohibited from using, or permitting the use of, any Service (i) for any purpose in violation of any law, rule, regulation, or policy of any government authority; (ii) in violation of any Use Policy (as defined below); (iii) for any use as to which Customer has not obtained all required government approvals, authorizations, licenses, consents, and permits; or (iv) to interfere unreasonably with the use of Comcast service by others or the operation of the Network. Customer is responsible for the compliance of its users with the provisions of the Agreement. Customer may not sell, resell, sublicense, assign, license, sublicense, share, provide, or otherwise utilize in conjunction with a third party (including, without limitation, in any joint venture or as part of any outsourcing activity) the Services or any component thereof. Customer acknowledges and agrees that Customer’s and its users’ use of Services shall be subject to Comcast’s acceptable use policies (“AUPs”) and security policies (together with the AUPs, the “Use Policies”) that may limit Customer’s and its users’ use of the Services. The Use Policies are posted on the Website, and are incorporated into this Agreement by reference. Comcast reserves the right to act immediately and without notice to (i) terminate or suspend the Services and/or to remove from the Services any information transmitted by or to Customer or users, if Comcast determines that such use or information is in violation of this Article 8.1 or the Use Policies and (ii) terminate or suspend the Services in the event of fraudulent use of Customer’s Services. Customer acknowledges and agrees that Comcast may, but is not obligated to, detect or report unauthorized or fraudulent use of the Services to Customer.

**8.2 Privacy Policy.** Comcast’s commercial privacy policy (the “Privacy Policy”) applies to Comcast’s handling of Customer confidential information. The Privacy Policy is available on the Website. Notwithstanding the foregoing or anything to the Contrary contained in the Agreement or the Privacy Policy, Comcast is not responsible for any information provided by Customer to third parties and Customer assumes all privacy and other risks associated with providing personally identifiable information to third parties via the Services.

**ARTICLE 9. MISCELLANEOUS TERMS**

**9.1 Force Majeure.** Neither Party nor its Affiliates shall be liable to the other Party for any delay, failure in performance, loss, or damage to the extent caused by force majeure conditions such as acts of God, fire, explosion, power blackout, cable cuts, acts of regulatory or governmental agencies, unforeseeable third party actions, or other causes beyond the Party’s reasonable control, except that Customer’s obligation to pay for Services provided under the Agreement shall not be excused. Changes in economic, business or competitive condition shall not be considered force majeure events.

**9.2 Assignment or Transfer.** Customer shall not assign any right, obligation or duty, in whole or in part, nor of any other interest hereunder, without the prior written consent of Comcast, which shall not be unreasonably withheld. All obligations and duties of either Party hereunder shall be binding on all successors in interest and permitted assigns of such Party.

**9.3 Notices.** Except as otherwise identified herein, any notice sent pursuant to the Agreement shall be deemed given and effective when sent by facsimile (confirmed by first-class mail), or when delivered by overnight express or other express delivery service, in each case, to the following addresses (or to such other addresses as a Party may designate by written notice to the other Party): (i) with respect to Customer, to the address set forth on any Sales Order; or (ii) with respect to Comcast, to: Vice President of Sales Operations (Comcast Business), One Comcast Center, 1701 JFK Blvd., Philadelphia, PA 19103, with a copy to Cable Law Department, One Comcast Center, 50<sup>th</sup> Floor, 1701 JFK Blvd., Philadelphia, PA 19103. Alternatively, Customer may send termination notice to Comcast through the Comcast disconnection portal found at the following URL: <https://business.comcast.com/landingpage/disconnect> (as the same may be updated by Comcast from time-to-time).

**9.4 Amendments; Changes to the Agreement.** The Agreement may not be amended except by a written agreement executed by the Parties; provided, that, notwithstanding the foregoing, Comcast may change or modify the PSA(s) and any related policies (including the Use Policies and Privacy Policy) from time to time (“Revisions”) by posting such Revisions to the Website. The Revisions are effective upon posting to the Website. Customer will receive notice of any Revisions in the next applicable monthly invoice. Customer shall have thirty (30) calendar days from the invoice notice of such Revisions to provide Comcast with written notice that the Revisions adversely affect Customer’s use of the Service(s). If, after such notice, Comcast is able to verify such adverse effect but is unable to reasonably mitigate the Revision’s impact on such Service(s), then Customer may terminate the impacted Service(s) without further obligation to Comcast beyond the termination date, including Termination Charges, if any. This shall be Customer’s sole and exclusive remedy for any Revisions. Terms or conditions contained in any Sales Order, or restrictive endorsements or other statements on any form of payment, shall be void and of no force or effect.

**9.5 Tariffs.** Notwithstanding anything to the contrary in the Agreement, Comcast may elect or be required to file with regulatory agencies tariffs for certain Services. In such event, the terms set forth in the Agreement may, under applicable law, be superseded by the terms and conditions of the tariffs. Without limiting the generality of the foregoing, in the event of any inconsistency with respect to rates, the rates and other terms set forth in the applicable Sales Order shall be treated as individual case based arrangements to the maximum extent permitted by law, and Comcast shall take such steps as are required by law to make the rates and other terms enforceable. If Comcast voluntarily or involuntarily cancels or withdraws a tariff under which a Service is provided to Customer, the Service will thereafter be provided pursuant to the Agreement and the terms and conditions contained in the tariff immediately prior to its cancellation or withdrawal. In the event that Comcast is required by a governmental authority to modify a tariff under which Service is provided to Customer in a manner that is material and adverse to either Party, the affected Party may terminate the applicable Sales Order(s) upon a minimum thirty (30) days’ prior written notice to the other Party, without further liability.

**9.6 Entire Understanding; Construction; Survival; Headings; No Waiver.** The Agreement supersedes all prior agreement between the Parties with respect to its subject matter and constitutes a complete and exclusive statement of the terms of the agreement between the Parties with respect to the subject matter hereof. In the event that any portion of the Agreement is held to be invalid or unenforceable, the Parties shall replace the invalid or unenforceable portion with another provision that, as nearly as possible, reflects the original intention of the Parties, and the remainder of the Agreement shall remain in full force and effect. The rights and obligations of either Party that by their nature would continue beyond the termination or expiration of the Agreement shall survive termination or expiration of the Agreement. The article headings used herein are for reference only and shall not limit or control any term or provision of this Agreement or the interpretation or construction thereof. No failure by either Party to enforce any right(s) hereunder shall constitute a waiver of such right(s). The Agreement may be executed in counterpart copies. Each Party represents and warrants that the persons who executes the Agreement on its behalf are duly authorized to do so.

**9.7 Choice of Law; Compliance with Laws.** The domestic law of the state in which the Service is provided shall govern the construction, interpretation, and performance of this Agreement, except to the extent superseded by federal law. Each of the Parties agrees to comply with all applicable local, state and federal laws and regulations and ordinances in the performance of its respective obligations under this Agreement.

**9.8 No Third Party Beneficiaries; Independent Contractors.** This Agreement does not expressly or implicitly provide any third party (including users) with any remedy, claim, liability, reimbursement, cause of action, or other right

or privilege. The Parties to this Agreement are independent contractors. Neither Party is an agent, representative, or partner of the other Party. Neither Party shall have any right, power, or authority to enter into any agreement for, or on behalf of, or incur any obligation or liability of, or to otherwise bind, the other Party. This Agreement shall not be interpreted or construed to create an association, agency, joint venture, or partnership between the Parties or to impose any liability attributable to such a relationship upon either Party.

SA ID#: CA-AGero-030121-MN-01/FY21

Opportunity ID#: 18887330

Account Name: Making Waves Academy

**CUSTOMER INFORMATION (for notices)**

Primary Contact: <u>Damon Edwards</u> Title: _____ Address 1: <u>4123 Lakeside Drive</u> Address 2: _____ City: <u>Richmond</u> State: <u>CA</u> Zip: <u>94806</u> Phone: <u>5103335830</u> Cell: _____ Fax: _____ Email: <u>dedwards@mwacademy.org</u>		Billing Account Name <u>Making Waives Academy</u> Billing Name (3rd Party Accounts) <u>Damon Edwards</u> Billing Contact: <u>Damon Edwards</u> Title: _____ Phone: <u>5103335830</u> Cell: _____ Fax: _____ Email: <u>dedwards@nwacademy.org</u>		INVOICE ADDRESS Address 1: <u>4123 Lakeside Drive</u> Address 2: _____ City: <u>Richmond</u> State: <u>CA</u> Zip Code: <u>94806</u> Tax Exempt: <u>No</u> * If Yes, please provide and attach all applicable tax exemption certificates
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**SUMMARY OF CHARGES (Details on following pages)**

Service Term (Months):

**SUMMARY OF SERVICE CHARGES\***

Current Monthly Recurring Charges: \$2,753.05  
 Current Trunk Services Monthly Recurring Charges: \$0.00  
**Total Current Monthly Recurring Charges (all Services): \$2,753.05**

Change Monthly Recurring Charges: \$446.95  
 Change Trunk Services Monthly Recurring Charges: \$0.00  
**Change Monthly Recurring Charges (all Services): \$446.95**

Total Monthly Recurring Charges: \$3,200.00  
 Total Trunk Services Monthly Recurring Charges: \$0.00  
**Total Monthly Recurring Charges (all Services): \$3,200.00**

**SUMMARY OF STANDARD INSTALLATION FEES\***

Total Standard Installation Fees: \$0.00  
 Total Trunk Services Standard Installation Fees: \$0.00  
**Total Standard Installation Fees (all Services): \$0.00**

**SUMMARY OF CUSTOM INSTALLATION FEES\***

**Total Custom Installation Fee: \$0.00**

**SUMMARY OF MONTHLY EQUIPMENT FEES\***

Current Services Equipment Fee Monthly Recurring Charges: \$0.00  
 Current Trunk Services Equipment Fee Monthly Recurring Charges: \$0.00  
**Current Equipment Fee Monthly Recurring Charges (All Services): \$0.00**

Change Services Equipment Fee Monthly Recurring Charges: \$0.00  
 Change Trunk Services Equipment Fee Monthly Recurring Charges: \$0.00  
**Change Equipment Fee Monthly Recurring Charges (All Services): \$0.00**

Total Service Equipment Fee Monthly Recurring Charges: \$0.00  
 Total Trunk Service Equipment Fee Monthly Recurring Charges: \$0.00  
**Total Equipment Fee Monthly Recurring Charges (All Services): \$0.00**

\*Note: Charges identified in the Sales Order are exclusive of maintenance and repair charges, and applicable federal, state, and local taxes, fees, surcharges and recoupments (however designated). Please refer to your Comcast Enterprise Services Agreement (SA) for specific detail regarding such charges. Customer shall pay Comcast one hundred percent (100%) of the non-amortized Custom Installation Fees prior to the installation of Service. The existence of Hazardous Materials at the Service Location or a change in installation due to an Engineering Review may result in changes to the Custom and/or Standard Installation Fees payable by Customer.



## COMCAST ENTERPRISE SERVICES SALES ORDER FORM

### SERVICES AND PRICING

Account Name:

Date:

SA ID#:

Opp ID#:

Short Description of Service:

Service Term:

PAGE 2 of 3

Solution Charges

Line	Request	Action	Service(s)	Description	Service Location A*	Service Location Z*	Tax Jurisdiction	Qty	Monthly	One-Time
001	Renew	Remove	EDI - Network Interface - 10 Gig	Port	Making Waves Academy / 4123 Lal	-	Interstate	1	\$0.00	\$0.00
002	Renew	Remove	EDI - Bandwidth	2000 Mbps	Making Waves Academy / 4123 Lal	-	Interstate	1	(\$2,728.05)	\$0.00
003	Renew	Remove	IPv4 Static Address Block /29 (6)	Static IP	Making Waves Academy / 4123 Lal	-	Interstate	1	(\$25.00)	\$0.00
004	-	-	-	-	-	-	-	-	\$0.00	\$0.00
005	Renew	Add	EDI - Network Interface - 10 Gig	Port	Making Waves Academy / 4123 Lal	-	Interstate	1	\$0.00	\$0.00
006	Renew	Add	EDI - Bandwidth	3000 Mbps	Making Waves Academy / 4123 Lal	-	Interstate	1	\$3,170.00	\$0.00
007	Renew	Add	IPv4 Static Address Block /28 (14)	Static IP	Making Waves Academy / 4123 Lal	-	Interstate	1	\$30.00	\$0.00
008	-	-	-	-	-	-	-	-	\$0.00	\$0.00
009	-	-	-	-	-	-	-	-	\$0.00	\$0.00
010	-	-	-	-	-	-	-	-	\$0.00	\$0.00
011	-	-	-	-	-	-	-	-	\$0.00	\$0.00
012	-	-	-	-	-	-	-	-	\$0.00	\$0.00
013	-	-	-	-	-	-	-	-	\$0.00	\$0.00
014	-	-	-	-	-	-	-	-	\$0.00	\$0.00
015	-	-	-	-	-	-	-	-	\$0.00	\$0.00
016	-	-	-	-	-	-	-	-	\$0.00	\$0.00
017	-	-	-	-	-	-	-	-	\$0.00	\$0.00
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024	-	-	-	-	-	-	-	-	\$0.00	\$0.00
025	-	-	-	-	-	-	-	-	\$0.00	\$0.00
026	-	-	-	-	-	-	-	-	\$0.00	\$0.00
027	-	-	-	-	-	-	-	-	\$0.00	\$0.00
028	-	-	-	-	-	-	-	-	\$0.00	\$0.00
029	-	-	-	-	-	-	-	-	\$0.00	\$0.00
030	-	-	-	-	-	-	-	-	\$0.00	\$0.00
031	-	-	-	-	-	-	-	-	\$0.00	\$0.00
032	-	-	-	-	-	-	-	-	\$0.00	\$0.00
033	-	-	-	-	-	-	-	-	\$0.00	\$0.00
034	-	-	-	-	-	-	-	-	\$0.00	\$0.00
035	-	-	-	-	-	-	-	-	\$0.00	\$0.00
036	-	-	-	-	-	-	-	-	\$0.00	\$0.00
037	-	-	-	-	-	-	-	-	\$0.00	\$0.00
038	-	-	-	-	-	-	-	-	\$0.00	\$0.00
039	-	-	-	-	-	-	-	-	\$0.00	\$0.00
040	-	-	-	-	-	-	-	-	\$0.00	\$0.00
041	-	-	-	-	-	-	-	-	\$0.00	\$0.00
042	-	-	-	-	-	-	-	-	\$0.00	\$0.00
043	-	-	-	-	-	-	-	-	\$0.00	\$0.00
044	-	-	-	-	-	-	-	-	\$0.00	\$0.00
045	-	-	-	-	-	-	-	-	\$0.00	\$0.00
046	-	-	-	-	-	-	-	-	\$0.00	\$0.00
047	-	-	-	-	-	-	-	-	\$0.00	\$0.00
048	-	-	-	-	-	-	-	-	\$0.00	\$0.00
049	-	-	-	-	-	-	-	-	\$0.00	\$0.00
050	-	-	-	-	-	-	-	-	\$0.00	\$0.00

\* Services Location Details attached

Charges are Exclusive of Equipment Fees

**PAGE 2 SUBTOTAL:**

\$446.95

\$0.00



**COMCAST ENTERPRISE SERVICES SALES ORDER FORM**

**SERVICE LOCATION DETAIL INFORMATION**

Date:  SA ID#:  Opp ID#:  Account Name:

PAGE 3 of 3

Line	Location Name/Site ID	Address 1	Address 2	City	State	Zip Code	Incremental Equipment Fee	Technical/Local Contact Name	Technical/Local Contact Phone #	Technical/Local Contact Email Address	Technical Contact On Site (Yes/No)
1	Making Waves Academy	4123 Lakeside Drive		Richmond	CA	94806	\$0.00				
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
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# Making Waves Academy

FCC Form 470 Number 210018805

3/2/2021

E-Rate Year 24 / Funding Year 2021-2022

Digital Copy



CDW Government LLC  
230 N. Milwaukee Ave.  
Vernon Hills, IL 60061



One CDW Way  
230 N. Milwaukee Ave  
Vernon Hills, IL 60061  
P: 847.371.5800  
F: 847.465.6800  
Toll-Free: 800.808.4239  
[www.cdwg.com/PeopleWhoGetIT](http://www.cdwg.com/PeopleWhoGetIT)

Making Waves Academy  
4123 Lakeside Avenue  
Richmond, CA, 94806

03/02/2021

**RE: CDW•G's Response to FCC Form 470 Number 210018805**

Dear Mr. Edwards,

CDW•G understands the objective of the RFP is for Making Waves Academy to identify a reliable and experienced supplier partner capable of managing your network infrastructure needs. Our response demonstrates CDW•G's ability to contribute to the overall success of this initiative. Specific advantages of partnering with us include:

- CDW•G has been providing E-Rate support to K-12 customers since our inception in 1998, and CDW•G is one of the largest E-Rate providers in the country. We have a dedicated internal team that is highly trained and knowledgeable regarding the E-Rate program. Since CDW•G's E-Rate program began, we have been awarded over 14,000 E-Rate projects totaling over \$436M in total equipment delivered to schools throughout the United States.
- CDW•G maintains strong relationships with more than 1,000 vendor partners to provide the best products, services, and support to our customers, including leading networking partners well versed in Internal Connections (IC), Managed Internal Broadband Services (MIBS), and Basic Maintenance of Internal Connections (BMIC).
- Highly trained and experienced account team, including a dedicated account manager is responsible for coordinating all of your needs and ensuring customer satisfaction

As always, we consistently strive to exceed your expectations. Should you have any questions regarding our response, please contact your account manager, Austin Romero, at (312) 547-2890, or via email at [austrom@cdwg.com](mailto:austrom@cdwg.com). We thank you for the opportunity to participate in the 470 response process and are confident you will find our response advantageous from both a strategic and budgetary standpoint.

Sincerely,

A handwritten signature in black ink that reads "Justin Schwier".

Justin Schwier  
Supervisor, Proposals  
CDW Government LLC





# CDW Government Overview

CDW is a leading multi-brand technology solutions provider to business, government, education and healthcare organizations in the United States, the United Kingdom and Canada. A Fortune 500 company with multi-national capabilities, CDW was founded in 1984 and employs more than 10,000 coworkers. We have an expansive network of offices near major cities and a large team of field coworkers across the United States.

## CDW QUICK FACTS

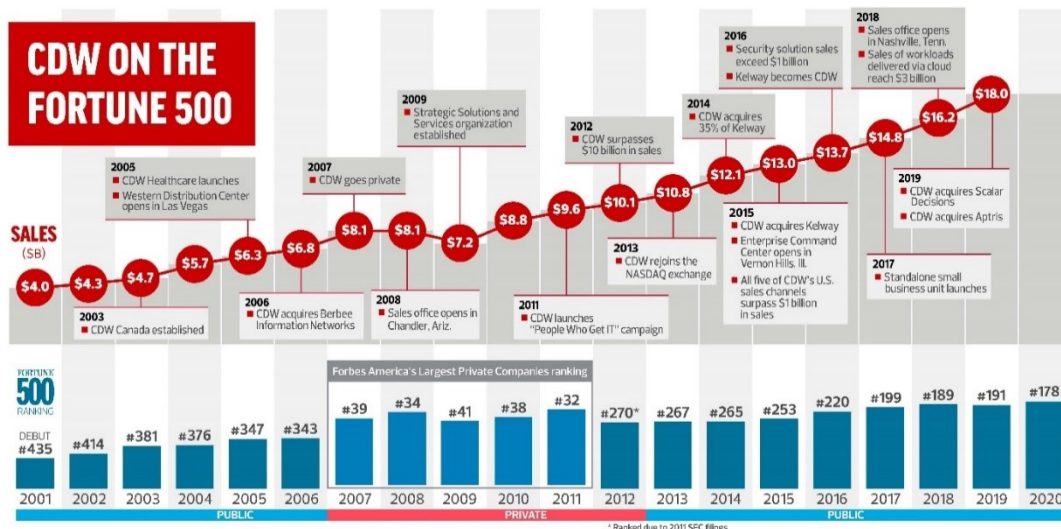
- **Headquarters:** Vernon Hills, IL
- **2020 Annual Net Sales:** \$18.5B
- **# of Coworkers:** ~10,000
- **# of U.S. Sales Offices:** 28
- **# of Customers:** 250,000+
- **Fortune 500 Rank (2020):** 178

Our broad array of offerings range from discrete hardware and software products to integrated IT solutions such as mobility, security, data center optimization, cloud computing, virtualization and collaboration. We are technology “agnostic,” with a product portfolio that includes more than 100,000 products from more than 1,000 brands. We provide our products and solutions through our sales and service delivery teams, consisting of nearly 6,000 customer-facing coworkers, including more than 2,000 field sellers, highly skilled technology specialists and advanced service delivery engineers.



CDW debuted on the Fortune 500 in 2001, at No. 435. CDW’s rise in the rankings highlights its sustainable, profitable growth over the years, from \$4 billion in sales in 2001 to \$18.5 billion in 2020. CDW now ranks at number 178 on the FORTUNE 500 list for 2020. CDW ranks at No. 5 on CRN’s 2020 Solution Provider 500 list.

CDW Government LLC is the wholly-owned subsidiary of CDW LLC. Our customer base is quite diverse, ranging from state and local government, federal, healthcare, K-12 and higher education.



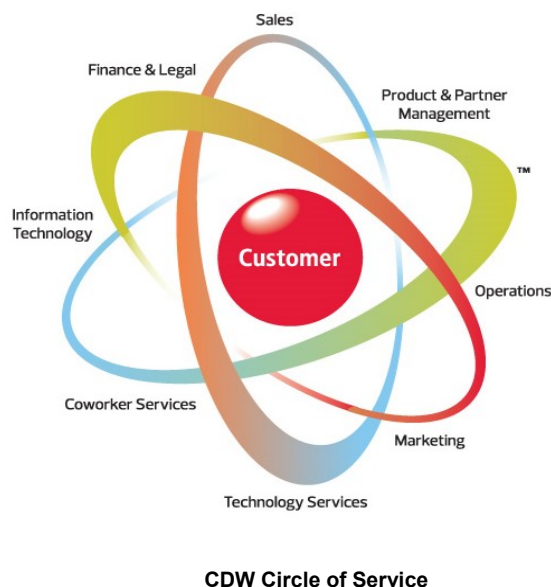
## Total Solutions

CDW offers a full range of products and services that enable your organization to develop the best total solution to meet your specific needs while attaining the most value for your organization. CDW provides expert consulting, design, configuration, installation, and lifecycle management services. Our offerings are extremely comprehensive as follows:

<b>CDW OFFERINGS</b>	
<b>PRODUCTS &amp; PARTNERSHIPS</b>	<b>100,000+ products</b> from more than 1,000 vendors including Acer, Adobe, Cisco, Dell, EMC, HP, IBM, Lenovo, Microsoft, NetApp, and VMware
<b>TECHNOLOGY SERVICES</b>	<ul style="list-style-type: none"> <li>▪ e-Procurement integration</li> <li>▪ Leasing services</li> <li>▪ Managed services</li> <li>▪ Pre-shipment configuration</li> <li>▪ Professional services</li> <li>▪ Warranty and maintenance</li> </ul>
<b>TOTAL SOLUTIONS</b>	<ul style="list-style-type: none"> <li>▪ Cloud</li> <li>▪ Collaboration</li> <li>▪ Data center and networking</li> <li>▪ Managed Print Services</li> <li>▪ Point of Sale</li> <li>▪ Security</li> <li>▪ Software management</li> <li>▪ Total Mobility Management</li> </ul>

## Customer-Focused Philosophy

CDW continues to maintain the strong customer focus that has been the key to our success. We adhere to a core philosophy known as the CDW Circle of Service, which means that everything we do revolves around you – the customer. It drives us to provide outstanding customer service and the best value. Our objective is to have Making Waves Academy view us as a valuable extension of your IT staff. We seek to achieve this goal by providing superior customer service through our large and experienced sales and service delivery teams. Our Market Research Team works with a third-party research firm to measure customer loyalty



and satisfaction through customer surveys.

## Strengths, Best Practices, and Value

By aligning with CDW, your organization can take advantage of our strengths, best practices, and value-added services. Highlights include:

- Experienced account team supports your day-to-day IT needs and also helps develop appropriate strategies for future product and service needs.
- Value-added presales consulting resources ensure solutions are tailored to meet your operational and budgetary requirements.
- Strong partnerships with vendors enable us to provide technology roadmaps, quick responses to questions, and competitive pricing.
- On-line procurement capabilities streamline and standardize purchasing as well as support flexible reporting and improved decision making.
- Two large ISO 9001 certified distribution centers, efficient inventory management capabilities, and distribution channel partnerships result in quick product turnaround.
- Highly trained and experienced technicians provide pre-shipment configuration services and quality assurance checks to maximize productivity.
- Flexible logistical capabilities accommodate standard or urgent delivery.
- Our breadth and depth of capabilities enables us to deliver a streamlined and cost-effective total solution from planning to ongoing management.
- CDW's business model provides local and nationwide support.
- Our financial strength and leadership will enable us to continue supporting Making Waves Academy with leading-edge technology solutions.

## Large Onsite Inventories

CDW has two large strategically located distribution centers controlled by a state-of-the-art Warehouse Management System (WMS) that ensures speed and accuracy throughout the order fulfillment and distribution processes. CDW has a 450,000-square-foot distribution center located at our headquarters in Vernon Hills, IL and a 513,000-square-foot distribution center located in North Las Vegas, NV. These locations facilitate quick distribution of products to our growing customer base throughout the country. The Vernon Hills (VH) distribution center focuses on distributing products to customers east of the Mississippi River while the Las Vegas (LV) distribution center primarily serves the western part of the United States.

CDW holds \$220M of inventory, on average, in our two CDW-owned distribution centers that total almost 1M square feet. Our ISO 9001, 14001 and 28000 certified strategically located distribution centers provide speed, accuracy, and excellent geographic coverage across the United States. We have access to more than 100,000 top brand-name products from more than 1,000 leading manufacturers.



450,000-square-foot distribution center in IL

513,000-square-foot distribution center in NV

Due to the size of our facilities that span four levels of storage and three level picking modules, forklifts are required to stock and pick products as needed. Our product lineup includes desktops, notebooks, servers, peripherals, networking and communications equipment, software, accessories, plotters, network printers, desktop printers, and print supplies. CDW offers everything your IT operation could possibly need – from enterprise solutions to mouse pads.

## Funding Information & CDW•G Resources

While we utilize many avenues to lower costs, our primary focus is being the best-valued solution for Making Waves Academy. While providing strategic cost savings for our customers, we do not sacrifice our unique value added offerings, because we know long term we are providing substantial savings and support. As a vendor agnostic technology integrator, we do not push brands; we orchestrate best fit solutions. This is because Making Waves Academy is better off with solutions that make the most sense for their need. We have relationships with all the top manufacturers and service partners and have compared each of their offerings to your unique needs and objectives. For Making Waves Academy's deployment, we have tailored a custom solution which provides the most value to you for every stage of your program.

We know Making Waves Academy's need for vendor support does not stop at deployment completion. Maintaining technology program innovativeness and alignment with your education goals is a continuous and daunting task. In fact, in a year, your program will look very different. You need a vendor that does more than meet your RFP's technology requirements; you need a vendor **partner** that shares a passion for education and continued development. CDW•G does not rest on our laurels; we pledge to remain dedicated to supporting the full scope of Making Waves Academy's technology and related educational needs. Our partners all offer the same enthusiasm, ensuring we achieve all Making Waves Academy's program goals.

CDW•G addresses Making Waves Academy's RFP requirements to highlight our proposed value-added services; aimed at increasing educator effectiveness, saving you budget dollars and saving you valuable IT staff time.

### Get-Ed Funding Overview

[GetEdFunding.com](https://www.getedfunding.com)



CDW•G hosts GetEdFunding.com, a free grant-finding resource, providing access to billions of dollars' worth of educational funding opportunities. As the sponsor of the GetEdFunding website, CDW•G's mission is to help educators and institutions to uncover the funds they need to supplement shoestring budgets, expand innovative programs, prepare students for the increasingly complex skills they'll need to participate in tomorrow's workforce and help close the equity gap in educating students from all backgrounds and circumstances.

This tool is dedicated to helping educators identify the funding that is needed to take learning to the next level. At GetEdFunding.com, Making Waves Academy can:

- Access resources including advice, best practices, workshop videos, and more
- Create a profile and receive alerts for new opportunities as soon as they become available
- Research funding options to discover the solutions that are right for you
- Search through **thousands of active grants and awards**

This site is current, built by tapping by a wide range of print and electronic sources, web searches, organizations' web pages, communication with program administrators, and conversations with long-standing contacts. In the case of federal grants, which rely on congressional approval for continued funding, best efforts have been made to tie down agencies' sense of the likelihood of future funding. Those programs pending congressional approval are included in this collection so that they may get on your radar as future possibilities.

GetEdFunding is created by educational professionals, for educational professionals. It is designed to be an easy-to-use, relevant and reliable database. Former and currently practicing educators from

various levels of pre-K through higher education and experienced educational publishing writer/editors have touched every stage of this database development. Their work included conducting research, writing entries, fact-checking, aligning curriculum, copyediting, data entry, and beta testing, among others. In addition to experienced educational publishing professionals, the team includes an education grant specialist, community college instructor, high school math teacher, special needs educator, district technology coordinator, library/media specialist, ELL teacher and elementary teacher.

This site helps Making Waves Academy reduce the energy your teachers are spending to search for programs and money. This rich resource of grant and funding opportunities is expanded, updated, and monitored daily. You can search by six criteria, including 41 areas of focus, eight content areas and any of the 21st century themes and skills that support your curriculum. Once you are registered on the site, you can save the grants of greatest interest, then return to read about them at any time. Further, this site provides a tool for your teachers to tap into resources that are already available and applicable to their learning plans. For example, there are over 60 STEM specific programs currently available for application.

## CDW•G K-12 Resources

As mentioned in our cover letter, CDW•G provides K-12 educational collaborators to assist in aligning Making Waves Academy's Standards-Based Teaching & Learning Framework with your technology roadmap. CDW•G's Learning Environment Advisors (LEAs) team are available for future discussion with Making Waves Academy when strategizing your technology program roadmap. Working with the leading OEMs in the industry, the role of the LEA serves as a critical vendor-agnostic voice to assist Making Waves Academy in sorting through all the major education platforms when making your mobility and hardware decisions. With the LEAs being vendor-neutral, Making Waves Academy can be confident you are getting suggestions for solutions that best fit your systems and processes.

Academics and Technology have become so intertwined, it only makes sense to blend both of these program goals into one. This furthers collaboration, as you get both IT Staff and Educators providing expert insight in the development and vetting of what works and does not work for your schools. The available CDW•G resources unite both viewpoints and ensure Making Waves Academy's technology program is successful from both an operational and an academic perspective. Lock-stepping your programs provides a greater benefit to your classrooms than struggling to keep two programs on pace with each other.

## Additional CDW•G Resources

Additional resources CDW•G offers for instructional support and collaboration to assist educators in creating a 21st century learning environment include:

- Free semiannual editions of *The Big Deal Book of Technology*. This resource offers guidance on where to obtain grant funding for educational technology and professional development workshop and includes links to websites that educators in your school may find useful.
- **EdTech: Focus** publications help K-12 school district technology managers and campus IT staff doing their jobs more effectively. Descriptions of best practices, special features, product reviews and case studies from the field showcase technology's impact on teaching, learning and administrative services on school campuses of all types and sizes.
- [Edtechmag.com](http://Edtechmag.com): The electronic version of our EdTech publication, this site offers lesson plans, thought-leadership videos, whitepapers, case studies, and research reports that provide in-depth perspectives of emerging trends and technologies. Additional on this site,

PSD educators will find a calendar of events coverage, reference guides, and insightful webinars in which schools and institutions discuss their best practices, share perspectives and provide recommendations.

## CDW•G as a Partner in Student Development

We believe that technology empowers students and educators to make the learning process more interactive, individualized, and hands-on. If properly deployed, technology fosters a more effective learning environment that helps students develop the necessary 21st century skills to succeed in their current environment, at the college level, and in their future careers.



For this reason, CDW•G applauds Making Waves Academy for your work in providing students the opportunity to unlock their potential through individualized, technology-based education and the impact you have had in the success of so many students. We are humbled to contribute to this mission and have enjoyed our history collaborating with Making Waves Academy to provide students affordable access to technology. Like technology, we continue to focus on process improvements to ensure we remain a contributing factor to the success of the Making Waves Academy program. We highlight our processes and proposed improvements in our responses below.

## Commitment to Education and Innovation

We have experience handling complex deployments for the largest school districts in the country. We have deployed devices nationwide, and we have the logistics capabilities to get your devices to your students, even in adverse conditions. Over the past 20+ years, CDW•G's technology infrastructure solutions have stayed in line with emerging technologies. Keeping up with those technologies, such as collaboration solutions, cloud, mobility and virtualization, has been a major aspect of our ability to grow as a company.

We have actively expanded our catalog, certifications and solutions to address the latest developments in technology, including cloud, IoT, drones and esports, in order to support the changing needs of our customers. In addition, we have dedicated CDW•G resources aligned to these solution areas to help our customers understand and implement them. Moving forward, we expect the landscape in which we compete to continue to evolve as new technologies are developed, and we will continue to evolve with those technologies.

## Supporting Equity in Digital Learning

CDW•G has been actively supporting educational institutions transition to online education, as the pandemic has shown that education can no longer just rely on the traditional classroom to teach future generations. School leaders, teachers, IT teams and other departments are also coming together to reassess, learn and engage with technology in new ways with a shared goal in mind: improving the quality and reach of education.

## CDW•G E-Rate Experience

CDW•G is the wholly owned subsidiary of CDW LLC that focuses on the public sector, including federal, state, and local government agencies, educational institutions, and healthcare facilities. With over 200 government and education contracts, we are the nation's largest direct response provider of multi-brand technology products and services.

We focus on building strong relationships with our K–12 customers by leveraging our knowledgeable account managers and technical specialists to provide extensive pre- and post-award support. Our experts lead the industry in public-sector customer service and product knowledge, directly benefitting the officers, administrators, and staff of our public safety customers.

Based upon both exponential growth within the K–12 & Library market and accolades from our OEM partners, CDW•G has continued our investments into resources to support our customers nationwide. Those resources include our Business Development team, which consists of former educators and classroom technology specialists whose primary focus is helping our customers implement solutions attuned to the needs of IT, leadership, and curriculum. These solutions are created with realistic budget constraints in mind, often in conjunction with E-Rate funding initiatives, led by Learning Environment Advisors (LEAs) advising on the top issues in the changing 21st century classroom environment.

## Credentials and Certifications

CDW•G holds several ISO certifications, including 9001:2008. Our 9001:2008 certificate of registration covers a scope of sales, configuration, repair, and support of computer and related technology. Our 14001:2004 certificate of registration includes environmental activities related to product/service management, inventory control, shipping, customer service, returns management, and receiving computers and related technologies (excluding the office, cafeterias, and lessee areas).

## A Powerful E-Rate Partner

CDW•G is proud to have participated in E-Rate Projects for Category 2 since 1998, when our company was founded. During that time, we have been awarded over 14,000 E-Rate projects totaling over \$436M in total equipment delivered to schools throughout the United States. Due to our streamlined and best-practice system of checks and balances, we have never lost funding for a school, as substantiated by countless audits. Our **dedicated E-Rate invoice team** ensures expert handling of both BEAR and SPI E-Rate invoicing.

## E-Rate Program Management

**David White**, Program Manager, and **Amy Passow**, E-Rate Specialist, offer K–12 entities their knowledge, assistance, and advisement on E-Rate matters, including but not limited to Program compliance and adherence. Mr. White prepares contract deliverable reports and makes modifications, as necessary, including price reductions, additions, discontinued products, replacements, and version changes. He ensures that price and supply agreements are in place from award through completion and that the E-Rate bidding, ordering, invoicing, and funding are all seamless and easy for entities to complete.

Ms. Passow ensures CDW•G is working with E-Rate applicants in compliance with rules and regulations throughout the process. She advises on the appropriate engagement before and after Form 470 filings and works with our operations teams to ensure E-Rate ordering, invoicing, and delivery are compliant; additionally, Ms. Passow assists applicants with PIA reviews and preparation of Item 21 Forms as part of the Form 471 process.



## Account Management Team Resources

CDW offers an account management structure that focuses on providing value-added presales consulting and comprehensive support throughout the lifecycle management of your assets. When you work with CDW, you have access to expertise that is not available within your organization. Your CDW Account Management Team coordinates with the applicable value-added resources to help your organization develop the best solution for your specific needs, challenges, and long-term goals.

Whether you need software, network communications, notebooks/mobile devices, data storage, video monitors, desktops and printers—or you require more advanced virtualization, collaboration, security, mobility, data center optimization and cloud computing solutions—CDW gets IT. Our team of technology experts and dedicated Account Teams will tailor a piece of equipment or an entire network to deliver the most effective and sustainable results. We will work closely with your organization and respond with solutions that provide robust functionality, efficiencies, and cost savings.

Account Management Resources	
<p><b>Austin Romero</b>  <b>Account Manager</b>                      P: (877) 283-5780                      E: <a href="mailto:austrom@cdwg.com">austrom@cdwg.com</a></p>	<p><b>Mike Reorowicz</b>  <b>Sales Manager</b>                      P: (877) 424-2178                      E: <a href="mailto:mikereo@cdwg.com">mikereo@cdwg.com</a></p>
	<p><b>Tony Vitale</b>  <b>Director, Sales</b>                      P: (866) 579-6344                      E: <a href="mailto:tonyvit@cdw.com">tonyvit@cdw.com</a></p>
E-Rate Program Management Resources	
<p><b>David White</b>                      Program Manager, Education Sales &amp; ERate                      P: 312-547-2848                      E: <a href="mailto:davidwh@cdw.com">davidwh@cdw.com</a></p>	
<p><b>Anup Sreedharan</b>  <b>Manager, Program Management</b>                      P: 312-705-1873                      E: <a href="mailto:anusree@cdwg.com">anusree@cdwg.com</a></p>	<p><b>Stephanie Santander</b>  <b>Director, Program Sales</b>                      Direct Phone: 847-371-5082                      Email: <a href="mailto:stephanie.santander@cdw.com">stephanie.santander@cdw.com</a></p>

# FCC FRN E-Rate Display System Status



The above screen shot is from November 30<sup>th</sup>, 2020 - CDWG remains in Green Light Status. Upon request, CDWG can provide an updated screenshot.

**Spin #143005588**

**FCC Registration #0012123287**

## Pricing Offer & Purchase Agreement for E-Rate Customers

Things to consider when preparing your funding request (Form 471):

- Enter only one manufacturer part number per line item (do not bundle part numbers)
- All software should be requested under Internal Connections, even when bundled with warranty support from manufacturer for purchase
  - As long as the software cannot be purchased separately, then it should be separated for funding request
- Warranty only part numbers should be requested under Basic Maintenance
  - List months of service, should only be for coverage July 1 – June 30 (Funding Year)
  - List hardware supported part number
  - List site where hardware sits

CDW can complete Bulk Submission Forms if chosen as the Service Provider for your funding request, please email [E-Rate@cdw.com](mailto:E-Rate@cdw.com) for assistance.

**CDW Government LLC  
Purchase Agreement for E-Rate Customers  
FCC Form 470 Number 210018805 Pricing  
Contract #2466570  
Spin #143005588  
FCC Registration #0012123287**

This E-Rate Customer Purchase Agreement (this “Agreement”) is by and between CDW Government LLC an Illinois corporation with an office at 230 N. Milwaukee Ave., Vernon Hills, Illinois 60061 (“Seller”), and Making Waves Academy, a non-profit school or library eligible for Universal Service funding, with offices at 4123 Lakeside Avenue, Richmond, CA 94806 (“Customer”) and is effective on April 1, 2021 (“Effective Date”).

**Definitions:**

As used in the Agreement, the following terms shall have the meanings set forth below:

“E-Rate” – The education rate funding program that is a part of the Schools and Libraries Program that provides discounts to keep students and library patrons connected to broadband and voice services and which is one of the programs that form the Universal Service Program.

“Products” – E-Rate eligible products or services that include computer related hardware but are not limited to caching servers, routers, switches, wireless access points, installation, and warranty maintenance and other items which are eligible for E-Rate discounts in accordance with the rules issued by USAC.

“Customer” – an E-Rate customer that is a school or library eligible to participate in the E-Rate program and, that is applying for E-Rate discount on Products ordered from Seller.

“Funding Commitment Decision Letter” or “FCDL” – A letter that a Customer receives from USAC which indicates the applicable discount amount for a specific funding year.

“Funding Year” – The specific calendar period, as defined by the SLP, during which the Customer is approved for funding or discounts on Products.

“SLP” - The Schools and Libraries Program of the Universal Service Fund, which includes the E-Rate Program and that is administered by the Universal Service Administrative Company (USAC) under the direction of the United States Federal Communications Commission (“FCC”).

“Universal Service Administrative Co.” or “USAC” – The not for profit organization designated by the U.S. Federal Communications Commission (“FCC”) to administer and ensure compliance with the Universal Services Fund.

**1. TERMS AND CONDITIONS**

All orders submitted to Seller by Customer for Products under this Agreement are subject to the terms and conditions on Seller’s website at <http://www.cdwg.com/content/terms-conditions/product-sales.asp> (the “Product Sales Terms and Conditions”), unless otherwise stated herein.

**2. PURCHASE AUTHORIZATIONS**

**A. E-Rate Status**

Customer represents and warrants that it qualifies as eligible under the SLP to receive E-Rate funding.

CUSTOMER FURTHER ACKNOWLEDGES AND AGREES THAT THIS AGREEMENT, WHEN EXECUTED, CONSTITUTES A CONTRACT AS REQUIRED BY USAC and the SLP.

**B. E-Rate Purchases**

Customer represents and warrants that all purchases made under this Agreement shall be for its own use and that it is eligible to receive E-Rate funding as specified by USAC.

IN ACCORDANCE WITH FCC REQUIREMENTS, THE CUSTOMER SHALL SUBMIT A COMPLETED AND SIGNED FCC FORM 486 TO USAC The Form 486 shall be approved by USAC prior to order placement with Seller.

**3. ORDERING AND ASSISTANCE**

**A. Ordering**

Purchase orders shall be submitted directly to Seller at the following address or fax number:

CDW Government LLC  
Attn: E-Rate Sales K-12  
230 N. Milwaukee Ave.

Phone: 800-328-4239

Vernon Hills, IL 60061

Facsimile: Please fax Purchase Orders to your Account Manager

**B. Required Information**

All orders shall include 1) a contact name; 2) phone number; 3) purchase order number; 4) part number; 5) Product description; 6) original and discounted Product price 7) percentage Customer owes and percentage SLP owes (if applicable) 8) ship to location; 9) bill to location; and 10) FRN number for each part number. SEPARATE PURCHASE ORDERS SHALL BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS SHALL BE SUBJECT TO ACCEPTANCE BY SELLER.

**C. Assistance with Order**

Customer may call 1-800-328-4239 to get assistance on any purchase order. Any terms or conditions stated in or on the Customer’s purchase order which are inconsistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall not be valid, are considered null and void and shall not be applicable to or binding on Seller.

FOR PRODUCTS WHICH ARE DISCONTINUED AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BY SELLER BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO OFFER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE, IF AVAILABLE, UPON SLP’S APPROVAL OF THE PRODUCT SUBSTITUTION.

**4. PRICE AND PAYMENT TERMS**

Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller’s opinion, Customer’s financial condition, previous payment record, or the nature of Customer’s relationship with Seller so warrants.

Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable laws and regulations.

**A. Price**

The Price shall be as set forth on the Customer’s quote from Seller and which is in the form attached hereto as Exhibit I. All prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer.

**B. Payment Terms**

**Customer must choose one of the following payment methods. However, Customers that choose to order Products prior to receiving their FCDL shall be required to follow the BEAR payment method.**

**1. Form 474 Service Provider Invoice (SPI) Method**

Seller will invoice the Customer for the Product price, as set forth on the Product quote, net of the FCDL amount. Customer shall be responsible for making payment within thirty (30) days from date of invoice.

**2. Form 472 Billed Entity Applicant Reimbursement (BEAR) Method**

Seller will invoice Customer, upon Product shipment, for the total purchase price without regard to any SLP funding applied to that purchase price for the Products. Customer shall pay the invoiced amount within thirty (30) days from the date of invoice.

All payments, regardless of method, shall be submitted to the address set forth below:

CDW Government LLC  
 Attn: Accounts Receivable  
 230 N. Milwaukee Ave.  
 Vernon Hills, IL 60061

CUSTOMER MAY EITHER WAIT TO PLACE AN ORDER PRIOR TO OR AFTER RECEIPT OF ITS FCDL. IN THE EVENT THAT CUSTOMER PLACES AN ORDER PRIOR TO RECEIPT OF THE FCDL, CUSTOMER SHALL BE RESPONSIBLE FOR PAYMENT OF THE ENTIRE PURCHASE PRICE WITHOUT REGARD TO SLP FUNDING.

**5. NON-ASSIGNABILITY AGREEMENT**

Customer shall not assign or otherwise transfer its rights or delegate its obligations under this Agreement without Seller’s advance written consent. Any attempted assignment, transfer or delegation without such consent shall be void.

**6. TERM & RENEWAL OF AGREEMENT**

The term of this Agreement shall commence on April 1, 2021 (“Effective Date”) and be valid through Funding Year 24. Notwithstanding the foregoing, Seller may terminate this Agreement at any time for any reason upon thirty (30) days prior written notice to the Customer. In addition, the Customer may immediately terminate this Agreement or withdraw an order upon written notice to

Contract Name: FCC Form 470 Number 210018805 Pricing

CDW-G E-Rate Contract #2466570

Seller in the event that funds are not appropriated to Customer under this program (“Termination Notice”). In the event that Customer terminates this Agreement due to non-appropriation of funds, then Seller may immediately cease performance. However, the Customer shall remain liable for any Products that Seller has shipped or services already provided or subscribed and purchased prior to Seller’s receipt of the Termination Notice. Customer shall also be responsible for any of Seller’s out-of-pocket costs arising as a result of any such termination.

The term of this Agreement may be renewed in the event that Customer receives an extension of funding from the SLP and upon Seller’s and Customer’s mutual written consent.

**7. NOTICES**

All notices and other communications required or permitted under this Agreement shall be served in person or sent by U.S. mail, Federal Express, or equivalent carrier at the following address:

If to Seller:

CDW Government LLC  
 Attn.: Director, Program Sales  
 2 Corporate Drive, Suite 800  
 Shelton, CT 06484

If to Customer:  
 Making Waves Academy

4123 Lakeside Avenue  
 Richmond, CA, 94806

**8. GENERAL**

If any term or provision herein is determined to be illegal or unenforceable, the validity or enforceability of the remainder of the terms or provisions herein will remain in full force and effect.

**9. ENTIRE AGREEMENT**

This Agreement constitutes the entire agreement between Seller and Customer and supersedes and replaces any and all previous and contemporaneous communications, representations or agreements between the parties, whether oral or written, regarding transactions hereunder. No provision of this Agreement may be waived or modified except by an amendment signed by an authorized representative of each party.

**10. GOVERNING LAW**

This Agreement will be governed by the laws of the State of Illinois, without regard to conflicts of laws rules. Any litigation will be brought exclusively in a federal or state court located in Cook County, Illinois, and Customer consents to the jurisdiction of the federal and state courts located therein Customer shall submit to the jurisdiction thereof and waives the right to change venue. Customer further consents to the exercise of personal jurisdiction by any such court with respect to any such proceeding.

**11. DOCUMENT RETENTION**

All documents related to this Agreement will be kept on file by both parties for a period of ten (10) years after the project completion in accordance with the rules of the SLP.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written. **This contract is for Funding Year 24 (2021) which is effective as of July 1, 2021 and terminates on June 30, 2022.**

**CDW Government LLC**

**Customer**

\_\_\_\_\_  
*(Authorized Signature)*

\_\_\_\_\_  
*(Authorized Signature)*

\_\_\_\_\_  
*Printed Name*

\_\_\_\_\_  
*Printed Name*

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

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

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Contract Name: FCC Form 470 Number 210018805 Pricing

CDW-G E-Rate Contract #24**66570**

**EXHIBIT I**  
**Quote**



# QUOTE CONFIRMATION

**DEAR DAMON EDWARDS,**

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
LXWC980	3/2/2021	LXWC980	12272277	<b>\$43,330.13</b>

IMPORTANT - PLEASE READ
<b>Special Instructions:</b> TAX: MULTIPLE TAX JURISDICTIONS APPLY TAX: CONTACT CDW FOR TAX DETAILS


QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">Cisco Solution Support - extended service agreement</a> Mfg. Part#: CON-SSSNT-1-25K UNSPSC: 81111811 Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	1	5076382	\$21,927.13	\$21,927.13
<a href="#">Cisco AnyConnect Plus - subscription license (1 year) + 1 Year Software App</a> Mfg. Part#: L-AC-PLS-1Y-S2-RENEWAL UNSPSC: 43233204 Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	150	5049446	\$4.02	\$603.00
<a href="#">Cisco Threat Defense URL Filtering - subscription license (1 year) - 1 appl</a> Mfg. Part#: L-FPR2140T-URL-1Y-RENEWAL Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	1	5808875	\$10,400.00	\$10,400.00
<a href="#">Cisco Threat Defense URL Filtering - subscription license (1 year) - 1 appl</a> Mfg. Part#: L-FPR2140T-URL-1Y-RENEWAL Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	1	5808875	\$10,400.00	\$10,400.00

PURCHASER BILLING INFO	SUBTOTAL	\$43,330.13
<b>Billing Address:</b> MAKING WAVES ACADEMY ACCTS PAYABLE 4123 LAKESIDE DR RICHMOND, CA 94806-1942 <b>Phone:</b> (510) 262-1511 <b>Payment Terms:</b> ERATE QUOTES ONLY	<b>SHIPPING</b>	\$0.00
	<b>SALES TAX</b>	\$0.00
	<b>GRAND TOTAL</b>	<b>\$43,330.13</b>
	<b>DELIVER TO</b>	



<b>Shipping Address:</b> MAKING WAVES ACADEMY DAMON EDWARDS 4123 LAKESIDE DR RICHMOND, CA 94806-1942 <b>Phone:</b> (510) 262-1511 <b>Shipping Method:</b> ELECTRONIC DISTRIBUTION	CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515
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Need Assistance? CDW•G SALES CONTACT INFORMATION

	<b>Austin Romero</b>	(877) 283-5780	austrom@cdwg.com
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LEASE OPTIONS			
FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION
<b>\$43,330.13</b>	<b>\$1,172.08/Month</b>	<b>\$43,330.13</b>	<b>\$1,350.60/Month</b>

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?

- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
- Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company's business cycles.
- Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.
- Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
- Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:

This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>  
 For more information, contact a CDW account manager

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# ERATE Order Process

## 1. Ordering

Purchase orders should be submitted directly to Seller at the following address or fax number:

CDW Government LLC  
Attn: E-Rate Sales K-12  
230 N. Milwaukee Ave. Vernon Hills, IL 60061  
Phone: 800.328.4239

Fax: Please fax Purchase Orders to your Account Manager, see 'Account Team' section.

## 2. Required Information

All orders must include

- a. Contact name, Phone number
- b. Purchase order number
- c. Part number, Product description
- d. Pre-discount and discounted product price
- e. Percentage Customer owes and percentage SLD owes (SPI – Form 474 Method)
- f. Ship to location, Bill to location
- g. FRN (Funding Request Number) for each part number
- h. Billing method (BEAR – Form 472 or SPI – Form 474)

SEPARATE PURCHASE ORDERS SHOULD BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS ARE SUBJECT TO ACCEPTANCE BY SELLER.

## 3. Assistance With Order

Customer may call 1-800-328-4239 for assistance on any purchase order. Any terms or conditions stated in or on the Customer's purchase order which are not consistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall be null and void and shall not be applicable hereto or binding on Seller. IN THE CASE OF CHANGES TO PRODUCTS AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO MAKE AVAILABLE TO THE CUSTOMER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE WHEN OR IF AVAILABLE, UPON APPROVAL FROM SLD ON PRODUCT SUBSTITUTION.

## 4. Price and Payment Terms

### a. Price

Price shall be as stated in the quotation attached hereto as Exhibit I by Seller's Account Manager. Prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer. Any taxes will be listed separately on the invoice.

### b. Payment Terms (Customer must choose one)

- i. **Form 474 Service Provider Invoice (SPI) Method**
  - Seller will invoice Customer for their portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (discounted amount owed by Customer) within thirty (30) days from date of invoice.
- ii. **Form 472 Billed Entity Applicant Reimbursement (BEAR) Method**
  - Seller will invoice Customer for pre-discount portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (full amount owed by Customer) within thirty (30) days from the date of invoice.

## 5. Payment Method

In adherence to Federal E-rate compliance regulations, CDW-G's quoted price is all-inclusive of any and all discounts, if applicable. No further discounts will be applied during time of invoice.

All payments for both methods shall be submitted to the address presented below:

CDW-G - Attn: Accounts Receivable  
230 North Milwaukee Avenue  
Vernon Hills, IL 60061

- i. Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller's opinion, Customer's financial condition, previous payment record, or the nature of Customer's relationship with Seller so warrants.
- ii. Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable regulations.

**NOTWITHSTANDING ANYTHING TO THE CONTRARY, CUSTOMER IS RESPONSIBLE FOR PAYMENT OF 100% THE PRICE OF PRODUCTS IN THE CASE WHERE CUSTOMER PLACES ORDER FOR PRODUCTS SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT AND REFUSES PAYMENT TO SELLER OF THE DISCOUNT AMOUNT FOR PRODUCTS. IF SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT CUSTOMER IS IN NO WAY REQUIRED TO PLACE ORDER FOR PRODUCTS.**



# Coversheet

## T-Mobile Agreement for Mi-Fi Devices for Students

**Section:** IV. Action Items  
**Item:** L. T-Mobile Agreement for Mi-Fi Devices for Students  
**Purpose:** Vote  
**Submitted by:** Damon Edwards  
**Related Material:** T Mobile Agreement\_MAR 2021.pdf

**BACKGROUND:**

T-Mobile agreement for additional Mi-Fi (hotspot) devices to be distributed to students who do not have access to a stable/reliable internet connection.

**RECOMMENDATION:**

Please approve the attached 12 month T-Mobile agreement with a total cost of \$60,000. The fiscal impact through the end of this school year is approximately \$15,000, and the fiscal impact in the 21/22 school year is \$45,000.

## T-Mobile for Education Covid-19 Agreement (Hotspot)

This T-Mobile for Education Agreement which will be effective as of the date the second Party signs this Agreement below (“**Agreement Effective Date**”), is by and between T-Mobile USA, Inc., a Delaware corporation (“**T-Mobile**” or “**Contractor**”), and Making Waves Academy, Inc, a California Public Charter School, with its principal place of business at 4123 Lakeside Drive Richmond, CA 94806. (“**Customer**”).

**1. Term.** This Agreement term is 1 year of active paid service from the Agreement Effective Date and each line of Service will have a one-year term from date of activation (“**Term**”).

**2. Underlying Agreement.** Customer agrees to purchase wireless mobile Services and Devices from T-Mobile and T-Mobile agrees to provide the Services and Devices to Customer based on the prices listed below. The terms of Customer’s purchase and use of the Services will be governed by this Agreement and the NASPO ValuePoint Contract No. MA176 (“**Master Agreement**”).

(a) The terms and conditions of this Agreement or the Master Agreement will not be modified or superseded by any terms and conditions in a Customer generated Purchase Order. Purchase Orders will have no force or effect other than to denote quantity, the products or services purchased, delivery destinations, requested delivery dates and any other information required by this Agreement.

**3. Offer/Pricing. Mobile Rate Plans include Mobile Device as listed below:**

- Discounted or free mobile Internet devices dependent on rate plan as described below.

Rate Plan	Monthly Recurring Charge/Line*	Features	Device Discount/Subsidy** 1-Year Term
2GB	\$10	Up to 2GB of high-speed data, followed by data at reduced speeds up to 128kbps.	\$84.00 net subsidized device price to Customer - 50% discount off Pre-Subsidy Cost of Device  (Pre-Subsidy Cost of Device – \$84.00)
Government Unlimited LTE	\$20	Unlimited on device 4G LTE data	\$0 net subsidized device price to Customer - 100% discount off Pre-Subsidy Cost of Device  (Pre-Subsidy Cost of Device – \$84.00)

\*\*This free hotspot offer is subject to inventory availability;

\* Prices above do not include applicable taxes and surcharges; not qualified for any further aggregate volume discount.

**4. Total Order.** Customer agrees to order the following lines of Service and, if applicable, Devices. Amounts below do not include any applicable taxes and surcharges:

Total # of Lines of Service	Rate Plan (check applicable rate plan)	Term Length (months)	Total Service Charge for Term	Pre-Discount/Subsidy Cost per Device	Total Pre-Discount/Subsidy Cost of Devices	Total Subsidy Amount to Customer (Device Discount/Subsidy from Section 3 x # of Lines)	Total Customer Commitment for Service and Device for the Term of the Agreement <sup>1</sup>
250	<input type="checkbox"/> \$10 <input checked="" type="checkbox"/> \$20	12	\$60,000	\$84.00	\$21,000	\$21,000	\$60,000

<sup>1</sup>Total Customer Commitment for Service and Device is equal to the Total Service Charge for Term added to the Total Pre-Discount/Subsidy Cost of Device subtracted from the Total Subsidy Amount to Customer.

**5. (a) Requirements to qualify for Device Discount/Subsidy:**

- For the Device Discount/Subsidy to be effective, Customer must purchase a Device from T-Mobile with an activated line of Service based on the rate plan listed above under its Master Account. Each line of Service must be activated and maintained for at least 12 months from the date of activation without any suspension or termination of any line of Service that received the Device Discount/Subsidy (the “Device Discount/Subsidy Term”);
- Customer agrees that it cannot change or move the lines of Service with a Device Discount/Subsidy to a rate plan with a different or lower Rate Plan during the Device Discount/Subsidy Term and if it does, Customer will reimburse T-Mobile for the Device Discount/Subsidy received, as set forth in Section (c) below;
- Each line of Service and each Device purchased must be activated in accordance with the terms of the Master Agreement;
- This Device Discount/Subsidy cannot be combined with any other discount or promo offers;
- Customer’s account must remain in good standing with T-Mobile to receive the Device Discount/Subsidy; and
- Lines of Service that are terminated or suspended (without reactivation) within the Device Discount/Subsidy Term will be subject to repayment of the Device Discount/Subsidy as set forth below in Section (c). Customer may suspend lines during the summer months while Customer is not in session; however, the terms for those lines will be extended to qualify for the 12-month Device Discount/Subsidy Term, and the months while the lines are suspended will not qualify to meet the Device Discount/Subsidy Term.

**(b) Device Discount/Subsidy on Customer’s Master Account.** Subject to the requirements in the Section above, T-Mobile will issue the Device Discount/Subsidy when Customer submits an order to T-Mobile under its Master Account.

**(c) Device Discount/Subsidy Term/Termination; Device Discount/Subsidy Repayment.** If any line of Service that received a Device Discount/Subsidy is terminated or suspended (without reactivation) prior to the end of the Device Discount/Subsidy Term, then Customer agrees to reimburse T-Mobile a pro rata portion of the Device Discount/Subsidy equal to 1/12<sup>th</sup> of the discounted or subsidized amount for each month remaining in the Device Discount/Subsidy Term. T-Mobile will charge Customer the repayment amount of the Device Discount/Subsidy for each line of Service terminated before the end of the Device Discount/Subsidy Term on Customer’s monthly bill.

**6. Primary Contacts:** The primary contact individuals for this Agreement are as follows (or their named successors):

**T-Mobile/Contractor**

Name:	David Bezzant, Sr. Director, T-Mobile For Government
Address:	c/o T-Mobile USA, Inc., 12920 SE 38 <sup>th</sup> Street, Bellevue, WA 98006
Telephone:	(425) 383-4000
Email:	David.Bezzant@T-Mobile.com

**For Legal Notice – send a copy to:**

Name:	Legal Department – Sales & Distribution, T-Mobile USA, Inc.
Address:	12920 SE 38 <sup>th</sup> Street, Bellevue, WA 98006

**Customer:**

Name of School/ Contact Name:	Making Waves Academy - Damon Edwards - Director
Address:	4123 Lakeside Drive Richmond, CA 94806
Telephone:	(510) 333-5830
Email:	dedwards@mwacademy.org

This Agreement is executed by each Party's authorized representative as of the Agreement Effective Date.

<b>Customer: Making Waves Academy</b>	<b>Contractor: T-Mobile USA, Inc.</b>
Signature:	Signature:
Printed Name: Alton Nelson	Printed Name:
Title: Director of Finance	Title:
Date:	Date:
	Reviewed and Acknowledged: _____ T-Mobile USA, Inc. CSCA Representative

In Process

# Coversheet

## Climate Justice Student Club Resolution

**Section:** IV. Action Items  
**Item:** M. Climate Justice Student Club Resolution  
**Purpose:** Vote  
**Submitted by:** Student Justice Club

**Related Material:**

Climate Justice Resolution Request (4).pdf

CJ Divest CalSTRS Event.pdf

Resolution in Support of the Climate Justice Student Club of Making Waves Academy (1).docx

**BACKGROUND:**

The Climate Justice student club is requesting that the board pass a resolution supporting their efforts to combat climate change, including their request that CalSTRS divest from the fossil fuel industry. Attached are:

- Letter from the club president, Lizbeth Ibarra
- The presentation deck the club prepared on the call to divest.
- Draft board resolution

Fiscal Impact: \$0

**RECOMMENDATION:**

We recommend the board reviews and passes a resolution supporting our efforts to combat climate change, including their request that CalSTRS divest from the fossil fuel industry.



Hello President Alicia Klein and Making Waves Academy Board,

My name is Lizbeth Ibarra and I am writing to you on behalf of the Climate Justice club as club President. We are writing this letter to ask for your support of our club's efforts in getting CalSTRS to divest from the fossil fuel industry by granting us a resolution.

We started our club with 8 founding members this 2020-2021 school year because we recognize that climate justice is not purely environmental, it is actually an intersectional movement that needs to uplift and empower frontline communities like ours. The global climate crisis is an ethical, human rights, political, and social justice issue that has caused low-income BIPOC in marginalized communities to deal with the consequences of climate change, even though these are the same people who have been fighting for climate justice since the beginning. This club provides a segway for Wave-Makers to organize and fight for all of the issues climate justice intersects with. We do this through weekly club meetings where we learn, discuss, educate, heal, and take action around the things happening locally and globally, with hopes to create change within our community that will ripple when Wave-Makers go home.

Most recently, we felt compelled to speak up when we learned that the California State Teachers' Retirement System is investing over \$6 Billion into the fossil fuel industry. We found it ironic that our teachers are preparing us for a future we may not even have, due to fossil fuels polluting and poisoning our futures, and most teachers did not even know this was happening. We did what we thought could make the most impact, so we educated our teachers and community about the toxic ties CalSTRS has with fossil fuels. We proposed a virtual event, our first event ever, and worked as a club to create an interactive presentation that exposed what CalSTRS is doing, how it negatively impacts us all, and discussed what action items can be taken to help, which included an email to CalSTRS template that we created. Inspired by a youth-led campaign that already exists, we called our event "Divest CalSTRS," because we're asking CalSTRS to divest this money from fossil fuels and instead invest in a just transition away from them. Our event took place on February 11th, 2021 at 3:30 PM via Zoom with 29 people in attendance and we were glad to see everyone's willingness to take action in asking CalSTRS to divest.

In this proposed resolution, we are asking to resolve that the MWA Board supports the Climate Justice club's efforts in asking CalSTRS to divest our teacher's money from the fossil fuel industry. If the Board passes this resolution, we plan to send a copy to the CalSTRS Board at [Board@calstrs.com](mailto:Board@calstrs.com), along with emails coming from students, teachers, and community members, telling CalSTRS why their investments are personally affecting us and our futures. We would also contact our local newspapers, letting them know that our school Board passed this resolution, hoping that it will inspire others students in our community to get their school to pass a resolution supporting the same cause. We believe that the Board supporting our cause through this resolution has the potential to make a huge difference and help us get CalSTRS to divest. The CalSTRS Board has a history of ignoring youth voices, so seeing that our school Board supports us has the power to really get our voices heard and create long lasting change.

Best Regards,  
The Climate Justice Club

# Welcome!

# Divest CalSTRS

Urge CalSTRS to divest teachers' pension money from the fossil fuels industry!



SCAN QR CODE TO ASK QUESTIONS



# Climate Justice

**Club Members:** Claudia Ayala, Simren Sandhu, Alondra Campos, Isabel Reyes, Diego Contreras, Diego Ortega, Hector Ortega, Kevin Mata, etc.

Lizbeth Ibarra

President

Jaquelin Trujillo

Vice-President

Daniela Mendoza

Secretary

Iran Valladares

Treasurer

Ms. Contreras

Club Advisor



# Divest CalSTRS Campaign



**The Divest CalSTRS Campaign was started by Fossil Free California and is supported by Youth Vs Apocalypse and Earth Guardians.**

**Fossil Free California:** Works to end financial support for climate-damaging fossil fuels and promotes the transition to a socially just and environmentally sustainable society.

**Youth Vs Apocalypse:** Youth led Climate Justice organization in the Bay Area emphasizing that Climate Justice is an intersectional movement; working to lift the voices of youth of color and fighting for an equitable, sustainable, and just world.

**Earth Guardians:** An international organization training youth to be effective leaders in Environmental and Social Justice movements through art, music, storytelling, civic engagement, and more.

# Agenda



# Words To Know



## Fossil Fuels

Natural fuels formed from remains of living organisms that are nonrenewable, emit air pollutants, and are harmful to the environment & public health.



## Climate Change

“A long-term change in the average weather patterns that have come to define Earth's local, regional and global climates” (NASA).



## Global Warming

Gradual increase in the temperature of Earth's atmosphere, surface, and oceans.



## Investment

The process of putting money into something for profit or a material result.



## Divestment

The opposite of an investment, the process of taking money out of something.



## CalSTRS

The California State Teachers' Retirement System that provides retirement, disability and survivor benefits for California's educators and their families.





Credits to Earth Guardians  
& Youth Vs Apocalypse



# Questions, Comments or Concerns?

Add them to our padlet and we will address all questions, comments and concerns at the end of our presentation.





# Key Points From the Video

CalSTRS is investing over **\$6 billion** of teachers' pension funds into fossil fuels, which contribute to global warming.

1



Companies say they'll make changes in the fossil fuels company after investing, but they'll **only be able to make small changes.**(The engagement strategy.)

3

Most teachers don't even know **their pension fund is going** into fossil fuels.

2



CalSTRS is the **largest teachers' pension fund** in the country, so what's happening in California can have a huge impact globally.

4

# How This Affects *You*



1 ...

CalSTRS is investing in a market that is no longer as profitable as it once was.

2 ...

CalSTRS is investing in fossil fuels which causes global warming and is a factor of climate change.

3 ...

Communities of color have been facing the consequences of fuel extraction the most.

# Questions, Comments or Concerns?

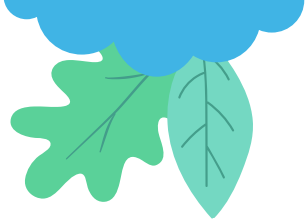
Add them to our padlet and we will address all questions, comments and concerns at the end of our presentation.





**“My wife and I are educator retirees who depend on CalSTRS and CalPers for our livelihood. We are also committed environmentalists who want to cut out fossil fuel and switch to clean energy practices. We find it unconscionable that these boards of directors continue to invest in fossil fuel and lose billions of dollars of OUR PENSION FUNDS AND ALSO ADD TO THE POLLUTION THAT WILL AFFECT OUR CHILDREN AND GRANDCHILDREN. Add our names to the divestment list.” (Dr. Dan & Ilse Meyer)**

# DATA



## Lost value per member (for publicly disclosed equities)

• Based on analysis of public security filings (representing 45% of total equities exposure) over the past 10 years, CalSTRS would have generated an estimated additional \$5,752\* in value per member had the fund divested its fossil fuel stocks (those in the GICS Sector = Energy and those with >10% fossil fuel revenue exposure) in favour of the rest of the portfolio.

• Under the fossil-free 50% scenario, this amount would be \$4,851\*.



Corporate Knights

\* Based on most recently disclosed number of members/retirees (<https://www.calstrs.com/sites/default/files/attachments/sumreport2018.pdf> - page 2)

6

“A study by the Toronto-based Corporate Knights found that over the past 10 years, CalSTRS **lost \$5.5 billion** because it kept its fossil fuel investments” (Madom, 2020).

“The consequences of this would send shockwaves through the global economy, hitting companies which extract, supply and use fossil fuels as well as the **financial markets invested in them** and countries reliant on exports” (Beament, 2020).

“The report from financial think tank Carbon Tracker warned the fossil fuel industry is **approaching terminal decline**[...].The world may already have seen **peak demand for fossil fuels in 2019**, the analysis said” (Beament, 2020).

# CalSTRS DATA



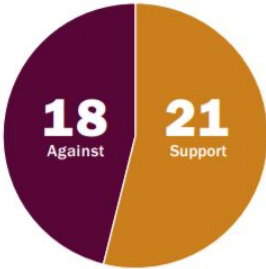
## Green Initiative Task Force

ANNUAL REPORT ENDING JUNE 30, 2019

**CALSTRS**  
HOW WILL YOU SPEND YOUR FUTURE?

In response to California Senate Bill 964  
Aligned with the Task Force on Climate-Related Financial Disclosure reporting guidance

“Members retire on average after more than 25 years in the classroom with a monthly benefit of approximately \$4,475. Established in 1913, CalSTRS is the largest educator-only pension fund in the world with approximately \$248 billion in assets under management.” CALSTRS, 2019



Total: 39

### Environmental Proposals, July 1, 2018–June 30, 2019

Issue Description	Votes FOR	Votes AGAINST	TOTAL
Adoption of Comprehensive Recycling Strategies	1	2	3
Environmental Report	4	7	11
Formation of Environmental/Social Committee of the Board	1	6	7
Miscellaneous Energy/Environmental Issues	1	0	1
Report on Environmental Performance	2	0	2
Report/Action on Climate Change	5	0	5
Review Energy Efficiency and Renewables	1	0	1
Sustainability or Environmental Reports	4	2	6
Sustainability Report	2	1	3
<b>Total</b>	<b>21</b>	<b>18</b>	<b>39</b>
<b>Percentage</b>	<b>54%</b>	<b>46%</b>	<b>100%</b>

In the CalSTRS environmental proposal analysis, 10 shareholder proposals related to the phaseout of nuclear power were not included in the total. While nuclear power is a polarizing topic, for the purpose of this analysis, it is considered a power generation source that contributes to a reduction in emissions and, therefore, the transition to a low-carbon economy. Additionally, we did not include 16 other proposals because they had miscellaneous topics that did not appropriately fit i

### CLIMATE ACTION 100+ AT A GLANCE

373 investor signatories, representing over **\$35 TRILLION** in assets under management

Up to **80%** of global industrial emissions accounted for by the companies targeted by Climate Action 100+

Growth in investor signatories since launch **65%**

**161 GLOBAL COMPANIES**

Global investors across **28 MARKETS**

engaged across **33 MARKETS**

### GOALS OF CLIMATE ACTION 100+

Investors participating in Climate Action 100+ recognize that **DECARBONIZATION** of the global economy is complex and will require unique strategies and approaches across businesses and sectors. Signatories have agreed on a common engagement agenda that seeks

### COMMITMENTS

from boards and senior management to:

- 1. GOVERNANCE**  
Improve climate-related governance
- 2. ACTION**  
Curb emissions
- 3. DISCLOSURES**  
Strengthen climate-related disclosures

# Questions, Comments or Concerns?

Add them to our padlet and we will address all questions, comments and concerns at the end of our presentation.



# CALL to ACTION



Sign the petition.

## Email

Email [board@calstrs.com](mailto:board@calstrs.com) and tell CalSTRS why you need them to divest from fossil fuels.

## Go To Meetings

Attend CalSTRS Board meetings and speak up during the public comment portion. They listen to adults more than students.

# RAISE AWARENESS

ToolKit For Teachers





# Thanks!



Climate Justice  
meets on **Fridays**  
at **11am**



**Remind:**



**OR Text**  
**@mamaearth**  
**to 81010**

**Making Waves Academy Board of Directors Resolution  
in Support of the Climate Justice Student Club**

**WHEREAS**, we believe it is important to advocate for action climate change to curtail one of the greatest threats facing communities throughout the world; and,

**WHEREAS**, we believe that climate change is not a partisan issue and that local, state, and national policies should be guided by science; and,

**WHEREAS**, science is clear that fossil fuels are a significant contributor to the greenhouse gas emissions that are the dominant cause of climate change; and,

**WHEREAS**, children represent a particularly vulnerable group because greenhouse gases emitted into the atmosphere will continue to accumulate over the coming decades and will profoundly impact our current students throughout their lives, as well as the lives of future generations; and,

**WHEREAS**, in 2015 the California PTA has declared climate change a children's issue and in 2019, the [National Black Council of School Board Members](#), the National Hispanic Council of School Board Members, the [California Association of School Psychologists](#), the [California Association of Student Councils](#), and the [National Association of School Nurses](#) all passed climate action resolutions or position statements; and

**WHEREAS**, climate silence is a form of climate inaction and the Climate Psychiatry Alliance asserts that lack of climate action from institutions like schools "has multiple traumatic effects on children including demoralization, development of hopelessness and defiance, and experiences of neglect and abuse that are associated with poor long term educational and emotional outcomes;" and

**WHEREAS**, we recognize climate change as an issue of both generational and social justice because while climate change impacts all people, it disproportionately impacts young people, people of color and people in poverty, thereby exacerbating existing inequities and limiting equality of opportunity which is a foundational aspiration for modern America; and

**WHEREAS**, we believe that history has shown that grass roots economic and political pressure can bring about critical necessary change when broadly supported and that educational institutions bear a particular responsibility to foster environments in which their students feel empowered to do so in pursuit of a better future;

**LET IT THEREFORE BE RESOLVED THAT**, Making Waves Academy Board of Directors supports and applauds the actions of the Climate Justice Club to address the global emergency of climate change; and

**BE IT FURTHER RESOLVED**, that the Board supports the club's call for CalSTRS divestiture from the fossil fuel industry;

**BE IT FURTHER RESOLVED**, that the Board of Education directs the Chief of Staff to transmit official copies of this resolution to the following: the CalSTRS Teachers' Retirement Board, Superintendent of County Schools, the MWA School Site Council, and the MWA Associated Student Body.

Passed on \_\_\_\_\_ by a vote of \_\_\_\_\_.

# Coversheet

## Sage Intacct Renewal

**Section:** V. Consent Action Items  
**Item:** A. Sage Intacct Renewal  
**Purpose:** Vote  
**Submitted by:** Hung Mai  
**Related Material:** Sage Intacct 2020-21- Renewal.pdf

**BACKGROUND:**

Intacct is our accounting system. This our annual renewal.

**RECOMMENDATION:**

Review and approve the Intacct agreement.



Mark Montenero  
 Sage Intacct, Inc.  
 300 Park Ave, Floor Suite 1400  
 San Jose, CA 95110  
 (408) 878-0900

**Date:** 11-Jan-2021  
**Offer Expires:** 18-Mar-2021  
**Quote #:** Q-181469

## Renewal Order Schedule

**Prepared For:**

**Name:** Hung Mai  
**Company:** Making Waves Academy  
**Address:** 4123 Lakeside Drive  
 Richmond, CA 94806  
**Phone:** (510) 262-1511  
**Email:** hmai@mwacademy.org

**Bill To:**

**Name:** Hung Mai  
**Company:** Making Waves Academy  
**Address:** 3220 Blume Drive, Suite 250  
 Richmond, CA 94806  
**Phone:** (510) 262-1511  
**Email:** hmai@mwacademy.org

## Terms

**Term Length:** 12 (months)  
**Subscription Period:** 19-Mar-2021 through 18-Mar-2022

**Invoicing Frequency:** Annual subscription fees begin on the start date of your paid subscription period, with such fees invoiced annually at the beginning of each paid subscription period.

**Payment Terms:** Net 30 from date of invoice.

## Products

### Sage Intacct Services

Product Name	Description	Quantity	Term List Price	Unit Disc.	Total Price
Intacct Financial Management (for a Single Business Entity)	Intacct Financial Management includes the following - General Ledger, Cash Management, Purchase Order, Accounts Payable, Order Entry, Accounts Receivable, Standard Reports, Dashboard, Customization Services.	1.00	5,220.00	2,706.57	2,513.43
Intacct Buy With Confidence Guarantee	Our "Buy With Confidence" program applies to the Sage Intacct Services and includes guaranteed system uptime and disaster recovery protection. Details of the Buy With Confidence program are available at <a href="https://www.sageintacct.com/customer-terms">https://www.sageintacct.com/customer-terms</a> .	1.00	0.00	0.00	0.00

Product Name	Description	Quantity	Term List Price	Unit Disc.	Total Price
Intacct Essential Support	Essential Support is included as part of the Intacct subscription for all Direct Customers. Essential Support gives your company direct access to the Intacct Customer Community – a path to submit cases, check the status of cases and search our comprehensive knowledgebase for answers to questions. This is also where your company can recommend product enhancements as well as vote on product enhancement requests submitted by others. Support hours 24X5 M-F, PT; US Holidays and after hours support available for P1 cases; access to support via phone or Intacct Community for two designated users; all submitted cases will receive an acknowledgement within 1 business hour (P1), 4 business hours (P2), 8 business hours (P3); via Case Comment and email notification, or by phone.	1.00	0.00	0.00	0.00
Intacct Application Hosting, Infrastructure and Security Services	Hosting of Intacct Applications at a secure top tier data center, and disaster recovery services at a separate secure data center in a different geographic locale, described in detail in the Buy With Confidence program. Additionally, data is backed up to tape and stored off-site.	1.00	0.00	0.00	0.00
User License - Business User	Users with unlimited access rights to all applications. Can be restricted based on permissions assigned by an Administrator.	5.00	2,640.00	264.00	11,880.00
Intacct Collaborate	Intacct Collaborate enables in-context team communication around transactions and other key elements of Intacct. It captures dialogue and decisions for later reference, in Intacct, your system of record. If you use Salesforce, you have the option of further streamlining communication between your Salesforce users and Intacct users for cross-team communication for all synchronized objects. Salesforce synchronization requires Intacct CRM Integration for Salesforce.	1.00	0.00	0.00	0.00
Sandbox Development Environment	Annual fee to establish access to a "Sandbox" or "Copy Company" environment which will enable Client to perform testing, training, integration modeling, etc. in a non-production copy company environment. The fee is 10% of current annual subscription fee of company's production account and includes 1 Sandbox or Copy Company and up to 4 refreshes a year to that Sandbox. Additional refreshes are charges at the standard hourly Professional Services rate. Each additional Sandbox or Copy Company requires an additional purchase at 10% of current annual subscription fee.	1.00	1,842.00	402.48	1,439.52
<b>Sage Intacct Services Total:</b>					USD 15,832.95

**Grand Total:** USD 15,832.95

**TERMS:**

This Order Schedule is subject to the Agreement between Sage Intacct, Inc. and Making Waves Academy with effective date 20-Mar-2019, inclusive of any subsequent modifications, including as set forth at <https://www.sageintacct.com/customer-terms-us/tos>. All terms not otherwise defined herein shall have the meaning ascribed to them in the Agreement. Prices shown above do not include any taxes that may apply.



**Exhibit A**

**Additional Terms and Conditions**

The following terms are added to, and in the event of a conflict prevail over, the Terms:

- Intacct Financial management includes up to two hundred (200) bank account connections through bank feeds. Bank feeds provide electronic access to thousands of financial institutions for bank reconciliations and matching payments to invoices.



# Coversheet

## Linde Group Invoice for Druva Laptop Backup Service

**Section:** V. Consent Action Items  
**Item:** B. Linde Group Invoice for Druva Laptop Backup Service  
**Purpose:** Vote  
**Submitted by:** Damon Edwards  
**Related Material:** MWA Druva - Linde Group March Board Meeting.pdf

### BACKGROUND:

Linde Group, our IT consulting contractor, will be implementing an endpoint backup solution called Druva which will ensure data stored on our staff laptops can be restored in the event of hardware failure, loss or theft.” to “Linde Group, our IT consulting contractor, will be implementing a new endpoint backup solution called Druva. This new service will ensure data stored on our staff laptops can be restored in the event of hardware failure, loss or theft.

### RECOMMENDATION:

Please approve the Linde quote with a fiscal impact of \$10, 850.





Technology ■ Strategy ■ Integrity

6550 Vallejo St. Suite 300 Emeryville CA 94608 (510) 705-8910

**QUOTE EXPIRATION: MARCH 30, 2021**  
**ACCOUNT REPRESENTATIVE: DINO SANTOS**  
**TERM START DATE: MARCH 30, 2021**  
**TERM END DATE: MARCH 29, 2022**

**BILLING FREQUENCY: ANNUAL**  
**PAYMENT TERMS: NET 30**  
**TERM (ANNUAL): 1 YEAR**  
**RENEWS: ANNUALLY AFTER INITIAL TERM**

CUSTOMER INFORMATION	
<b>Company Name:</b>	Making Waves Academy
<b>Contact Name:</b>	Damon Edwards
<b>Email:</b>	dedwards@mwacademy.org
<b>Tel:</b>	510-779-1414
<b>Fax:</b>	
<b>Address:</b>	4123 Lakeside Drive Richmond, CA 94806

PRODUCT	PRICE	QUANTITY	ANNUAL TOTAL
Druva inSync Enterprise Endpoint Protection - 1YR Subscription	\$ 62.00	175	\$10,850.00
<b>TOTAL COST</b>			<b>\$10,850.00</b>

**Approval**

**Making Waves Academy:**

By: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

## Coversheet

### Linde Group Invoice for Dell Server Hardware Support Subscription Renewal

**Section:** V. Consent Action Items  
**Item:** C. Linde Group Invoice for Dell Server Hardware Support Subscription  
Renewal  
**Purpose:** Vote  
**Submitted by:** Damon Edwards  
**Related Material:** MWA Dell VxRail Annual Support - Linde Group.pdf

**BACKGROUND:**

This Linde Group quote is for the annual renewal of our Dell server hardware support contract.

**RECOMMENDATION:**

Please approve the Linde quote with a fiscal impact of \$21,200.



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**QUOTE EXPIRATION: APRIL 9, 2021**  
**ACCOUNT REPRESENTATIVE: DINO SANTOS**  
**TERM START DATE: APRIL 25, 2021**  
**TERM END DATE: APRIL 24, 2022**

**BILLING FREQUENCY: ANNUAL**  
**PAYMENT TERMS: NET 30**  
**TERM (ANNUAL): 1 YEAR**  
**RENEWS: ANNUALLY AFTER INITIAL TERM**

CUSTOMER INFORMATION	
<b>Company Name:</b>	Making Waves Academy
<b>Contact Name:</b>	Damon Edwards
<b>Email:</b>	dedwards@mwacademy.org
<b>Tel:</b>	510-779-1414
<b>Fax:</b>	
<b>Address:</b>	4123 Lakeside Drive Richmond, CA 94806

PRODUCT	PRICE	QUANTITY	ANNUAL TOTAL
VxRail E560 - 1YR Pro-Support with Mission Critical Hardware (04/25/21 - 04/24/22)	\$ 4,825.00	4	\$19,300.00
VxRail E560 - 1YR Pro-Support with Mission Critical Software (04/25/21 - 04/24/22)	\$475.00	4	\$1,900.00
<b>TOTAL COST</b>			<b>\$21,200.00</b>

**Approval**

**Making Waves Academy:**

By: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_