



# Making Waves Academy

## March Board Meeting

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### Date and Time

Thu Mar 10, 2022 at 4:00 PM PST

### Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/84087312595?pwd=dklYSnJTb2NZRC9rdXRyZEJmRE52dz09>

Passcode: 479032

Or One tap mobile :

US: +16699006833,,84087312595#,,,,\*479032# or +13462487799,,84087312595#,,,,\*479032#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

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 or +1 312 626 6799

Webinar ID: 840 8731 2595

Passcode: 479032

International numbers available: <https://mwacademy.zoom.us/u/kR1j4aTkM>

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### COMING SOON (to be posted by Wednesday, March 9)

- HAGA CLIC AQUÍ para acceder a la agenda y portadas en español/CLICK HERE to access agenda and cover sheets in Spanish:  
<https://drive.google.com/file/d/1wwOYiNeMbVsIIF8WpCiNhXC6R3xzSXq0/view?usp=sharing>
  - HAGA CLIC AQUÍ para acceder el reporte escolar/CLICK HERE to access the school board report in Spanish: [https://drive.google.com/drive/folders/1ky\\_swE5ovqk8qyOTXV8vjYPVqVCgwSZg](https://drive.google.com/drive/folders/1ky_swE5ovqk8qyOTXV8vjYPVqVCgwSZg)
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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:*

**Ashley Yarbrough at [ayarbrough@mwacademy.org](mailto:ayarbrough@mwacademy.org) or 510-779-1427.**

In accordance with AB 361 in the State of California, we will be hosting this board meeting via teleconference due to the following circumstances:

- The MWA Board of Directors is holding a meeting during a proclaimed state of emergency by the State of California due to the COVID-19 pandemic.

### **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 may submit a request to speak before 9:00 AM on the day of the board meeting or use the raise hand function during the public comment sections of the meeting.**
  - **If you would like to send your request to speak prior to the meeting, please email your request to [ayarbrough@mwacademy.org](mailto:ayarbrough@mwacademy.org) in English or Spanish.**
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    - *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.

De acuerdo con AB 361 en el Estado de California, organizaremos esta reunión de la junta directiva a través de teleconferencia debido a la siguiente circunstancia:

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- La Junta Directiva de MWA sea reunera durante un estado de emergencia proclamado por el Estado de California debido a la pandemia de COVID-19.

### **Comentarios públicos**

- *El público puede dirigirse a la Junta Directiva de la MWA con respecto a cualquier asunto dentro de la jurisdicción del tema materia por la Junta Directiva de la MWA.*
- *Bajo comentario público, los miembros del público pueden:*
  - *Hacer comentarios sobre los puntos del orden del día*
  - *Hacer comentarios sobre puntos no incluidos en el orden del día*
  - **Las presentaciones están limitadas a dos minutos cada una**, o un total de veinte minutos para todos los oradores, o se puede acortar el límite de dos minutos.
- *De acuerdo con la Ley Brown, la Junta Directiva de la MWA puede escuchar los comentarios, pero no discutirán ni tomarán medidas sobre los temas presentados. La respuesta de los miembros de la Junta Directiva a las declaraciones o preguntas de las personas que comentan temas que no figuran en el orden del día es muy limitada.*
- **Mientras las reuniones se llevan a cabo virtualmente, los miembros del público que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.**
  - **Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a [ayarbrough@mwacademy.org](mailto:ayarbrough@mwacademy.org) en inglés o español.**
  - **En su solicitud:**
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    - *indicar si es un comentario público general para el comienzo de la reunión o si es comentario público sobre un artículo específico del programa (incluya el número del artículo).*
    - *Durante la reunión, le llamaremos por su nombre y deberá utilizar la función de "levantar la mano" para identificarse.*
- *En virtud de la SB1036, las actas de esta reunión omitirán los nombres de los estudiantes y padres y otra información del directorio, excepto cuando lo requiera la orden judicial o por la ley federal. Si un padre/tutor legal desea que se incluya un nombre, se debe informar a la junta antes de su comentario público.*

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

**Tenga en cuenta que todos los horarios de la agenda son estimaciones.**

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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. Board Findings Pursuant to Government Code Section 54953(e)

The MWA Board of Directors determines, in accordance with Government Code Section 54953(e) (1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.

##### D. Closed Session

- CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9
- CONFIDENTIAL STUDENT DISCIPLINE MATTER – Consideration of Re-Entry Application Expulsion Case No.: 2020001

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

Topics to be Covered:

- Black History Month Activities
- Bringing Teacher Voice to Board Meetings
- Ongoing Steps to Build Understanding/Affinity Spaces

##### F. Public Comment

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## II. Standing Reports

**A.** Mission Connection & Deep Dive: Panel Discussion with MWA's COVID Safety Team

**B.** ASB Update

**C.** Q&A on Written Chief Operating Officer Report (COO)

Board reviews and asks questions about the COO's written report.

- School-Wide Operations & COVID Safety

COO will also provide a verbal report of the annual enrollment lottery held on March, 3rd, 2022.

**D.** Senior School Director Written Report

An update from Senior School Director on pulse of the school and updates on response to Board engagement feedback from faculty and staff.

**E.** CEO Report

Board members will have an opportunity to ask questions about the CEO written report.

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

Board members will have an opportunity to ask questions about the contents of the written report.

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

Update from SSC President, Latiphony Wells.

**H. Break**

**I. Annual Board Book Discussion**

Discussion on "Most Likely to Succeed, Preparing Our Kids for the Innovation Era"

**III. Non-Action Items**

**A. A-G Completion Improvement Grant Discussion**

Making Waves Academy intends to participate in the A-G Completion Improvement Grant. EC § 41590 does require the development of a plan, no later than April 1, 2022, describing how LEAs plan to use their grant funds to improve A-G eligibility and completion rates, and for the plan to be discussed and at a regular board meeting and then adopted at a subsequently scheduled regular board meeting. This item will meet expectations for discussion at a regular board meeting.

**B. Public Comment - Non-Action Items & Action Items**

**C. Committee and Advisory Committee Updates**

Board President will provide a refresher on the role of board committees. Committees and Advisory Committees will provide a summary of work-to-date and next steps for the committee.

- Committees:
  - Curriculum and Instruction (FORMERLY CALLED CURRICULUM REVIEW)
- Advisory Committees
  - Finance
  - **Diversity, Equity and Inclusion**
  - Audit
  - **Culture and Climate**
  - WASC

**D. Board Commitment Form & Form 700s for 2022**

Board President, Alicia Klein, reminds the board of the annual completion of their board commitment forms and Form 700s.

#### **IV. Action Items**

**A.** Board Minutes: January 27, 2022 Board Meeting

**B.** Committee Minutes: February 15, 2022 Audit Advisory Committee

**C.** Committee Minutes: March 3, 2022 Finance Advisory Committee

**D.** Approve 2021-22 2nd Interim Budget Report

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, 2022. CCCOE reviews and then submits the report to the California Department of Education (CDE).

**E.** Sage Intacct Renewal

Renewal of Intacct Accounting System agreement  
Fiscal Impact: 17,001.75

**F.** 2020-21 990 and 199 Tax Return

Review and approve 2020-21 990 Federal Tax Return and 199 California Tax Return

**G.** Vendor Invoices January 2022 - February 2022

Fiscal Impact \$1,877,186.53

**H.** 2021-22 Auditor Engagement Letter

Review and approve 2021-22 Auditor Engagement Letter

**I.** E-Rate Priority 1 and 2 Funding

- Priority 1 service (Internet connectivity) not to exceed \$45,000 in FY 22/23
- Priority 2 service (support subscriptions for network firewalls and switches) not to exceed \$70,000 in FY 22/23

**J.** Board Member Team Renewals

Alicia Klein (March 10, 2022-December 31, 2023)  
Esther Hugo (March 10, 2022-December 31, 2023)

**K.** Annual Appointment of Officers

Alicia Malet Klein - Board President



**V. Consent Action Items**

Combined Fiscal Impact: \$

**VI. Day-of Presentation Slides (MWA Board: Do Not Read in Advance)**

**A. Slides Presented at Board Meeting**

**B. Documentos traducidos al español/Documents translated to Spanish**

Este año, continuaremos traduciendo la agenda de la junta directiva al español. Además, este año traduciremos las portadas que contienen una breve explicación de los artículos incluidos en la agenda, así como el informe escolar que será escrito por la directora principal de la escuela y sus líderes escolares. Tome en cuenta que no todos los artículos incluyen una hoja de portada; las hojas de portada se crean principalmente para artículos que requieren explicación más allá de la breve descripción del artículo.

This year, we will continue to translate the board agenda to Spanish. Additionally, this year we will be translating the coversheets which provide a brief explanation of the items on the agenda as well as the school report which is written by the Senior School Director and her school leaders. Please note that not all items include a coversheet - coversheets are mostly created for items that require more explanation beyond the brief item description.

**VII. 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.

**B. Schedule of Remaining Board of Directors Meetings 2021-2022**

- May 5th, 2022, time TBD
- June 16th, 2022, 10:30am-2:00pm

**VIII. Closing Items**

**A. Adjourn Meeting**

# Coversheet

## ASB Update

**Section:** II. Standing Reports  
**Item:** B. ASB Update  
**Purpose:** FYI  
**Submitted by:** Jon Siapno  
**Related Material:** ASB Board Report - March 2022.pptx

### BACKGROUND:

Members from the Associated Student Body (ASB) will share successes, challenges, and priorities related to student life at Making Waves Academy.

### RECOMMENDATION:

ASB requests that the board ask questions and engage in conversation.



# ASB Board Report - March 2022

ASB Members

March 10th, 2022



*Learn. Graduate. Give Back.*

# Table of Contents

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

# Successes

# Successes

- **ASB Was A Part Of The Interview Process For A New Advisor**
  - We now have 2 co-advisors
  
- **Clubs/Student Led Activities**
  - Students are trying to make the best of the situation/ perseverance

# Challenges

# Challenges

- **Adjusting To No ASB Advisor**
- **Communication**
  - Unclear consensus on Senior activities
    - Graduation, Grad Night, 100 Days until Graduation
    - Lack of funding (\$400 Grad Night)
  - COVID-19 Updates
  - Concern for Student Safety
    - Transparency on all issues against student and teacher safety
- **Student Behavior**
  - No structured disciplinary measure to set expectations for student
    - Inappropriate and disruptive behavior is normalized



# Priorities

# Priorities

- **Spring Spirit Week & Outdoor Pep Rally**
  - First Pep Rally In 2 Years
- **Staff Retention**
- **Community Building**
  - Spring Festival
  - Senior Activities
  - ASB Elections

# Questions & Conversation



*Learn. Graduate. Give Back.*

# Coversheet

## Q&A on Written Chief Operating Officer Report (COO)

**Section:** II. Standing Reports  
**Item:** C. Q&A on Written Chief Operating Officer Report (COO)  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** March 2022\_Operations Board Report.pdf



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## Board Report

### School-Wide Operations & COVID Safety

## Board Report - March 2022

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### From the Chief Operating Officer's Desk

Elizabeth Martinez

Since I reported last: ***we made it through the Omicron surge*** as gracefully as possible, ***we left and came back from February Break smoothly***, and ***began planning for end-of-year activities***. It is difficult to believe that we are in the final stretch of our first school year after remote learning. ***This report focuses on the teams whose work has allowed us to return and remain in school but who are often working in the backdrop***. I reference members of my team in numerous reports but wanted you to hear from them directly from the COVID Safety Team, the Registrar, and Compliance about their COVID response which they have done while also fulfilling their regular job responsibilities (Operations, Health Services, Human Resources, Attendance, and State Reporting). ***While we have not been perfect, the teams have managed to avoid big misses in critical areas related to health and safety***. Schools, by nature, rely on consistency and some degree of predictability. This year, both of those things have been in short supply and yet, they have managed to keep us on track.

From the perspective of ***the COVID Safety Team***, they have relied heavily on: public health guidance, constant communication/collaboration, and employee feedback. ***At every turn during this year, they have gathered to collectively make meaning of information from the federal, state and local levels*** – information that is not always consistent and/or clear. When I asked them to write their report, I knew that it would be an opportunity to gain insight into their work but what I did not expect was the overwhelming sense of gratitude as I thought about what they have done together this year. Collectively, they have sacrificed so many late nights and weekends to make sure that they were as thorough as possible to meet our internal deadline of contact tracing/notification within the first 24 hours. ***There are not enough words to describe their relentless commitment to doing good by our community***.

From the perspective of attendance, ***the Registrar's Office has remained diligent in their reporting*** and painfully watching our Average Daily Attendance fall to rates lower than what we have seen before. An unavoidable consequence of our COVID protocols was that students were quarantined for extended periods of time. This fact coupled with vacancies in critical departments, normally responsible for attendance intervention, exacerbated the attendance issues. While a lot of students were out due to quarantine, a significant number of students were absent for other reasons. ***Ms. Sanchez, Registrar, was a persistent voice who elevated the concerns about our attendance rates and provided a steady stream of data. In direct response to the data, we moved forward with contracting some support for attendance intervention. Due to vacancies and lack of capacity, Ms. Velarde, Compliance and Data Systems Administrator, stepped up to supervise a temporary attendance intervention position.*** In her report below, you will find that she is utilizing the temporary support in a meaningful way and she is diligent in her efforts to re-engage our chronically absent students.

***These two teams have done so much thankless work over the last 7 months, it is my hope that when you read their reports you will get a glimpse of the work they are doing to keep us moving forward in a year that has thrown so much adversity our way.***

With all of that said, we still have work to do in Quarter 4. I attached my team's priorities in the following page.

## Board Report - March 2022

### Quarter 4 Priorities for COO Team

<b>Compliance and Data Systems</b>	<p><b>School Systems</b></p> <ul style="list-style-type: none"> <li>● Student Attendance Review Board Process</li> <li>● Student-Parent/Guardian Handbook</li> </ul> <p><b>State Reporting</b></p> <ul style="list-style-type: none"> <li>● CALPADS Fall 2</li> <li>● Student Accountability Report Card</li> </ul>
<b>Compliance and Assessments</b>	<p><b>Assessments &amp; Diagnostics</b></p> <ul style="list-style-type: none"> <li>● Successful CAASPP (SBAC, CAST, ELPAC) Administration</li> </ul> <p><b>Compliance Monitoring</b></p> <ul style="list-style-type: none"> <li>● End of Year and Summer school planning</li> <li>● Civil Rights Data Collection (CRDC) Submission</li> <li>● Student Handbook Revision</li> <li>● LCAP/SPSA: Completing drafts and stakeholder input; Board Approval and Submission</li> </ul>
<b>Registrar</b>	<p><b>State Reporting</b></p> <ul style="list-style-type: none"> <li>● P-2 attendance submission in Q4</li> <li>● May Audit</li> </ul> <p><b>Attendance Monitoring</b></p> <ul style="list-style-type: none"> <li>● Independent Study Attendance Reporting</li> <li>● Daily attendance tracking</li> </ul>
<b>Human Resources</b>	<p><b>Employment</b></p> <ul style="list-style-type: none"> <li>● Compensation statement distribution in June.</li> <li>● Schedule/conduct off-boardings logistics for nonrenewal employees.</li> <li>● Extend new employee offers for the upcoming school year.</li> <li>● Plan upcoming new employee welcome orientation.</li> </ul> <p><b>Compliance</b></p> <ul style="list-style-type: none"> <li>● Employee handbook revisions for Board approval in June.</li> <li>● Connect with Sr. DAI to confirm teacher assignments in March/April to ensure credential eligibility to teach assignment.</li> <li>● Prepare CTC declaration of need</li> </ul> <p><b>Performance</b></p> <ul style="list-style-type: none"> <li>● Prepare annual evaluation materials for distribution in May</li> </ul>
<b>Operations</b>	<p><b>Systems</b></p> <ul style="list-style-type: none"> <li>● Formally launch new parent communication tool and sunset old processes</li> <li>● Refine and standardize the use of SolarWinds to track and respond to Operations request</li> <li>● Finalize master calendar for two school years</li> </ul> <p><b>Staffing</b></p> <ul style="list-style-type: none"> <li>● Engaging with Operations team members to evaluate clarity of roles and responsibilities for the 2022-2023 school year</li> </ul>

## Board Report - March 2022

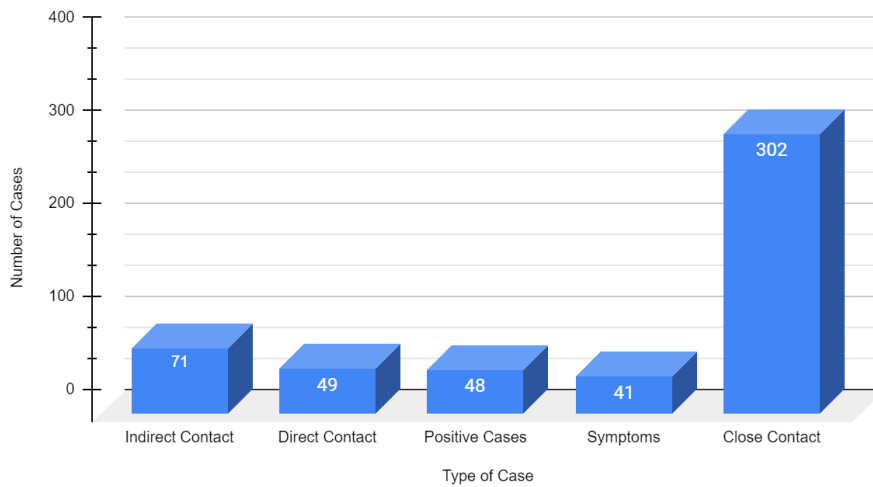
### COVID Safety Team

Fe Campbell, Director of Human Resources | Maria Arechiga, Director of School Operations | Meuy Saechao, HR Generalist | LaMario Scott, Operations Manager | Luz Becerra, School Nurse

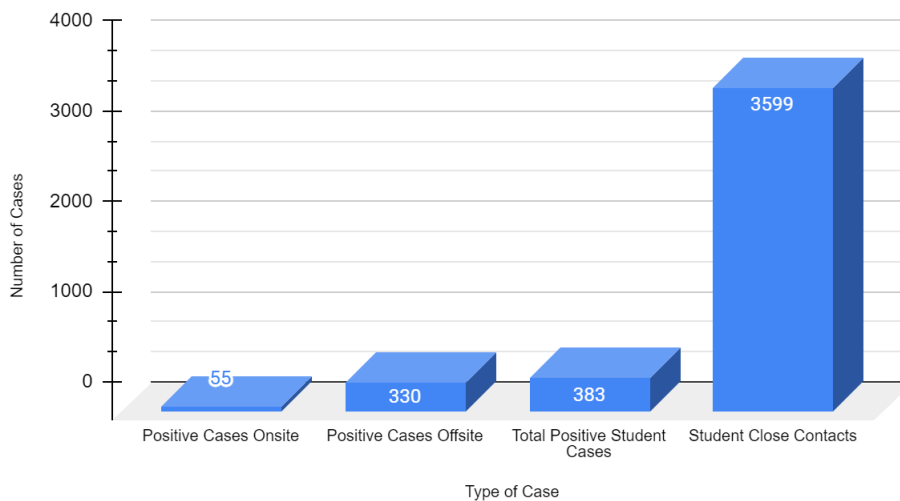
#### What?

In an effort to mitigate the spread of COVID at MWA, the COVID Safety Team has closely monitored test data every week since the start of the school year. During the fall, we were testing all students and unvaccinated employees weekly. Following our delayed start in January, we began testing all staff and students, regardless of vaccination status (January 3rd through February 7th). We included testing and contact tracing data below. In alignment with the latest guidance for K-12 schools, provided by the California Department of Public Health (CDPH) and Contra Costa Health Services (CCHS), the COVID Safety Team continues to adhere to the requirements for symptomatic students/staff, close contacts, or those diagnosed with COVID-19—all of which require tracking for testing, quarantine/isolation restrictions, and return to school authorization pending negative testing review (see Appendix A for guidelines).

**Staff COVID-19 Contact Tracing (August 2021 to Present)**



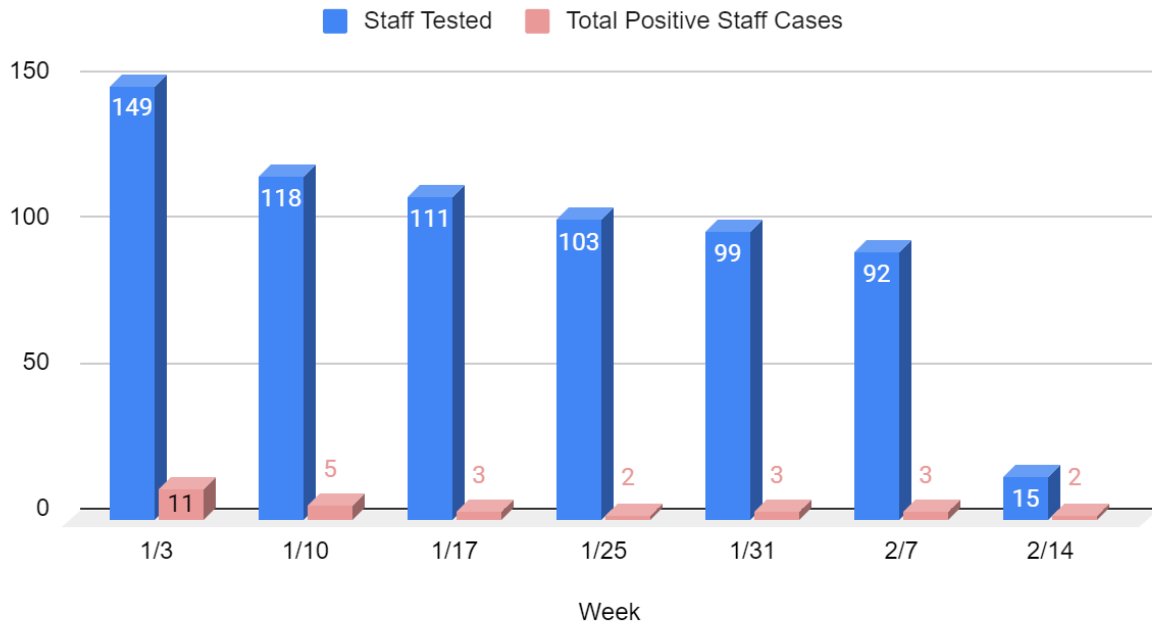
**Student COVID-19 Contact Tracing (August 2021 to Present)**



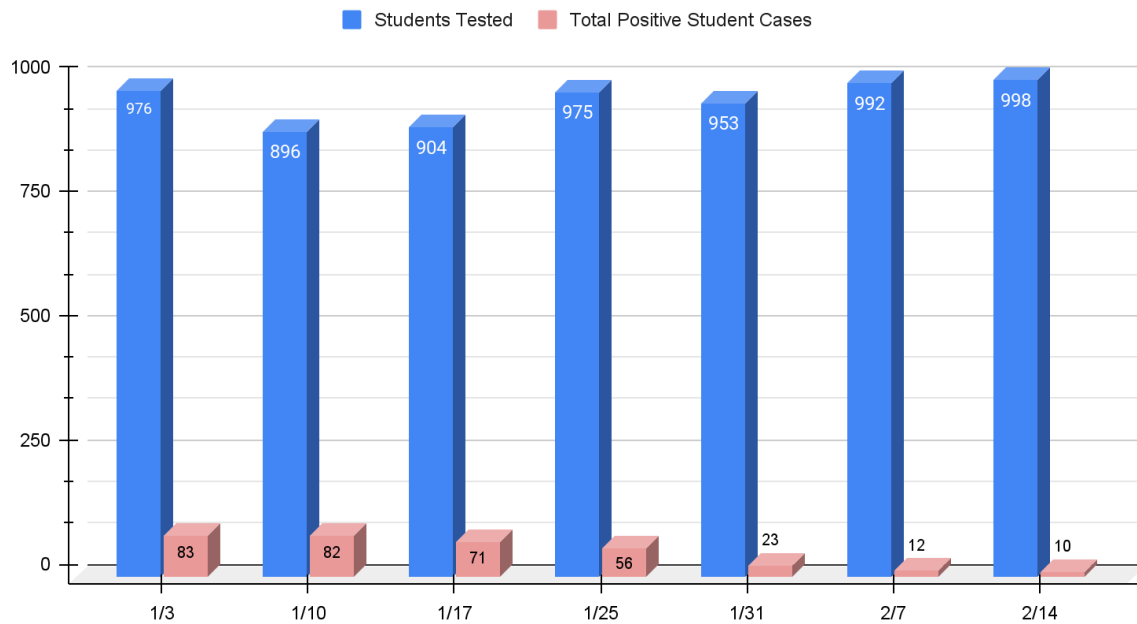


## Board Report - March 2022

### Staff COVID-19 Test Data



### Student COVID-19 Test Data



## Board Report - March 2022

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### So What?

As a team we prioritize surveillance testing, consistent screening systems and timely response to positive cases. As you can see, ***the team has invested a significant amount of time contact-tracing each case.*** On average, the team spends about 2-3 hours per case (see Appendix B for contact tracing flowchart). While time intensive, our approach has allowed us to anticipate staff shortages related to COVID, enact school closures or delays, and successfully prevent COVID spread on campus. ***To date, no MWA employee has contracted COVID-19 on campus.***

Additionally, and arguably most importantly, the data supported the real-time modification of on-campus guidelines for staff and students to do our part to control the spread of COVID-19 on campus. Following the Omicron surge, we implemented the following guidelines:

- Mask Requirement: KN-95 masks (for all staff) and surgical masks (for all students)
- Weekly testing for all students and staff regardless of vaccination status
- Increased communication through various channels related to testing options for staff and students
- Implemented the booster vaccination policy mandate for all staff to meet the up-to-date vaccinated classification (*see Appendix C for vaccination rates*)
- Secured a date to host a vaccination event on-site (March 5th) sponsored by Contra Costa Health Services (CCHS)

### Now What?

Given what we have seen related to the decrease in test and case data, we made the determination to update the COVID-19 safety protocol and guidelines as follows:

- Revert to our fall practice which requires that all students and unvaccinated staff (with a qualifying exemption) to test each week, however, fully vaccinated staff are still welcomed and encouraged to test each week.
- Only require daily at-home screenings for staff experiencing COVID-related symptoms that require immediate follow-up for the COVID-19 Safety Team.
- Allow unmasked supervised outdoor athletic activities including Health & Wellness only. Physical distancing (at least 3-feet) is strongly encouraged.

The COVID-19 Safety Team continues to monitor updates from the CDPH (state) and CCHS (local) that will inform our consideration for campus safety updates, including but not limited to, the mask requirement for staff and students, indoors and outdoors, for the remainder 2021-2022 school year and beyond.

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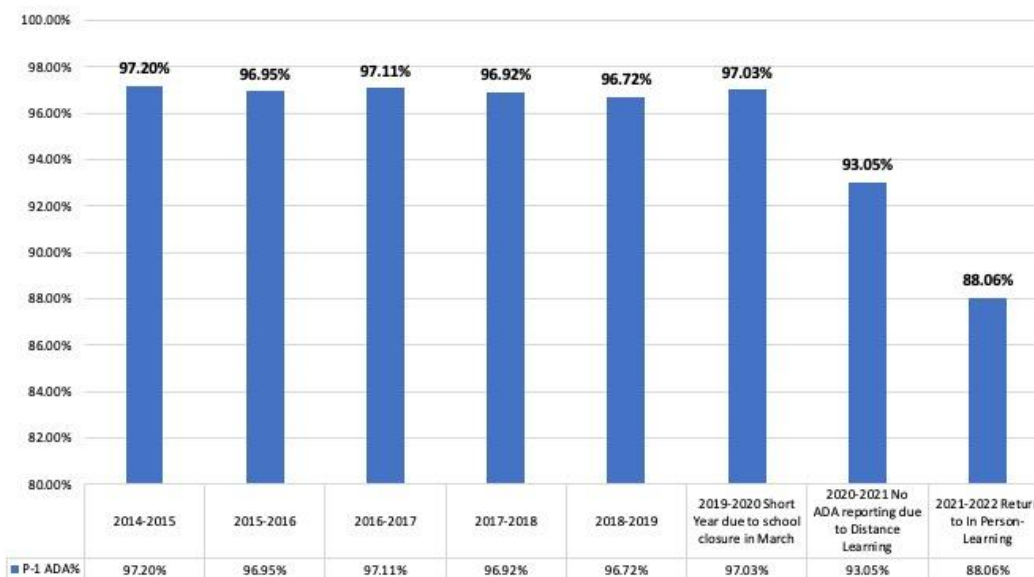
### Data and Administration

Josefina Sanchez, Registrar | Carmen Velarde, Compliance and Data Systems Administrator

#### What?

Below are some graphs that provide an overview of our Average Daily Attendance (ADA) rates for the current year as reported in our P-1 (first apportionment reporting period).

**P-1 Report ADA% Yearly Comparison**



**P-1 Detailed Information**

P-1 Reports	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020 Short Year	2020-2021 Non-ADA Reporting Year (Distance Learning)	2021-2022 Back to Campus
<b>School days</b>	68	69	69	77	69	68	70	77
<b>Enrollment</b>	760	760	783	799	945	1,029	1,087	1,128
<b>Enrollment increase from previous year</b>	83	0	23	16	146	84	58	41
<b>Days Absent</b>	1,446	1,594	1,549	1,880	2,120	2,063	5,278	10,309
<b>Days Attended</b>	50,197	50,721	52,088	59,244	62,545	67,426	70,659	76,011
<b>ADA</b>	738.19	735.09	754.90	769.40	906.45	991.56	1009.41	987.16
<b>ADA%</b>	97.20%	96.95%	97.11%	96.92%	96.72%	97.03%	93.05%	88.06%
<b>Previous Year ADA% Difference</b>	0.13%	-0.25%	0.16%	-0.19%	-0.20%	0.31%	-3.98%	-4.99%

## Board Report - March 2022

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### So What?

The First Principal Apportionment Report (P-1), certified annually by February 20, is based on the first period data that LEAs report to the California Department of Education (CDE) in November through January. The P-1 supersedes the Advance Apportionment calculations and establishes each Local Education Agency's (LEA) monthly state aid payment for February through May.

In the graphs above we can see the effects the pandemic had on P-1 ADA% reporting when compared to prior years. It is important to note that we also captured one of the best years prior to the pandemic; ADA% rate increase from previous years giving us 97.03% ADA in 2019-2020. We anticipated seeing a decrease in ADA% this year and the data so far has proven that to be true. The high number of vacancies and limited capacity on the school side resulted in a pause of attendance interventions and education as it was done pre-pandemic. After reviewing the initial attendance reports in the fall, the Central Office hired a temporary attendance support position who will provide targeted intervention for students who are chronically absent, also known as the Student Attendance Review Board (SARB).

### SARB Updates

Since Ms. Beatriz Ibarra began working at MWA on 1/5/22, she has sent out a total of 346 SARB letters to families of students who have over 3 unexcused absences. The intention of these letters is two-fold: 1) to create awareness on the number of absences and 2) to invite families to engage with the school so that we can work together getting the students back to school. Following this initial letter, if there is no improvement in attendance the Ms. Ibarra escalates the student to a "SARB Level 2". This level requires that the student and their family meet with the Student Attendance Review Team (SART), which typically includes a social worker and a dean. The first set of meetings started the week of February 28, 2022. The goal of these meetings is to learn more about the barriers preventing students from attending school regularly and to determine what supports the school can provide to improve attendance.

Through the initial outreach, via phone to some of the families, we learned that:

1. Some parents are happy and relieved to finally hear from us regarding the SARB process.
2. Some parents openly admitted that since no one had reached out to them regarding SARB, they thought we "were letting it slide this year".
3. Some parents expressed frustration at not being able to reach a "live person" at the school, which speaks to a need for having a school employee available for parents to call.
4. The following are some of the barriers that parents have faced in getting their child(ren) to attend regularly during the first semester of this school year:
  - a. Lack of transportation
  - b. Series of emergencies, some requiring travel outside of the country
  - c. Illness (student or family member)

### Now What?

Through the years, Making Waves' goal of 97% ADA and above was last met during the first apportionment report (P-1) of the 2019-2020 school year. At this time, we don't anticipate lowering the goal but rather turn up the volume on the interventions that we know work. ***Ms. Ibarra's outreach efforts to families regarding the SARB process have already proved fruitful and through her continued efforts, not only will we be back in compliance, but the number of students going through the SARB process will go down.*** We initially contracted her on a temporary basis to conduct a "test and learn" pilot. We look forward to concluding this "test and learn" cycle and sharing out a recommendation for future attendance intervention work which may include a permanent position to support with attendance, SARB, and SART processes.

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### Appendix A

	<b>Guidelines Prior to 2/1</b>	<b>Changes Effective 2/14</b>	<b>Rationale for Change</b>
<b>Student Positive Cases Isolation</b>	10 days of isolation for all students regardless of vaccination status	<p>Unvaccinated Students: Complete 10 day isolation</p> <p>Vaccinated: Complete 7 day isolation and can return day 8 if there are no symptoms and have a negative Antigen test.</p>	<p>Vaccinated students are more likely to not have symptoms and be less infectious after day 7.</p> <p>For staff, HR will continue to check-in with staff on day 5 for next steps.</p>
<b>Student Vaccinated Close Contacts at school</b>	Can return the next day with proof of vaccination and participate in weekly surveillance testing.	Can return the next day with proof of vaccination and participate in weekly surveillance testing.	<b>No change</b>
<b>Student Unvaccinated Close Contacts at school</b>	<p><b>Shortened Modified Quarantine:</b> Test on day 5 and can return on day 6 with a negative test. Continue to participate in weekly surveillance testing.</p> <p><b>Full Quarantine:</b> Complete 10 day quarantine. No test required to return. Continue to participate in weekly surveillance testing</p>	<b>Replace Shortened Modified Quarantine with Modified Quarantine:</b> Unvaccinated students can return to school as long as they have no symptoms and test twice within a 5 day period. They should not participate in any extracurricular activities.	<p>Would allow unvaccinated students with no symptoms to continue to come to school.</p> <p>With Omicron, we are seeing that both vaccinated and unvaccinated students have a similar possibility of infection. We will continue to monitor and test all students.</p>
<b>Student Close Contacts at home</b>	<p><b>If a student is able to isolate from the positive case, Shortened Modified Quarantine:</b> Test on day 5 and can return with a negative test. Continue to participate in weekly surveillance testing.</p> <p><b>If a student is not able to isolate from a positive case, Full Quarantine:</b> Complete 10 day quarantine. No test required to return. Continue to participate in weekly surveillance testing.</p>	<p><b>If a student is able to isolate from the positive case, Shortened Modified Quarantine:</b> Test on day 5 and can return with a negative test. Continue to participate in weekly surveillance testing.</p> <p><b>If a student is not able to isolate from a positive case, Full Quarantine:</b> Complete 10 day quarantine. No test required to return. Continue to participate in weekly surveillance testing</p>	<b>No change</b>

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<b>Definition of close contacts</b>	Group contact tracing - students in the same classroom are considered close contacts.	Keep group contact tracing - students in the same classroom are considered close contacts.	Omicron is more contagious especially in smaller enclosed spaces. Health department is suggesting that we continue with group contact tracing when possible.
<b>Close contact notifications timeline</b>	Send notifications as soon as we find out about a positive case. Potentially everyday.	<p>Send close contact letters at specific cadence and capture cases. Positive students would still get calls to stay home.</p> <p>Monday → Weekend cases                      Wednesday → Monday-Tuesday cases                      Friday → Wednesday-Thursday</p>	<p>Limit the number of notifications received especially if students or staff have multiple exposures within a timeframe and allow for enough time for contact tracing.</p> <p>Notification timeline is subject to change based on availability of test results.</p> <p>We will continue to monitor positive cases and isolate and or quarantine positive cases right away.</p>
<b>Outbreak Management</b>	<p>Outbreak: At least three probable or confirmed COVID-19 cases* within a 14-day period in people who are epidemiologically-linked† in the setting, are from different households, and are not identified as close contacts‡ of each other in any other case investigation.</p> <p>Outbreaks were reported to the health department for further guidance.</p>	<p>Current definition of an outbreak: Three or more cases, same classroom, same period (can be more than one grade) or 3 or more cases in any school related extracurricular activity such as sports, band etc. within a 14 day period.</p> <p>Outbreaks are currently reported to the health department by schools and are being monitored and tracked for data but there is no recommendation for school closures.</p>	Outbreaks are still being tracked by the health department but they are not making any recommendations based on outbreaks.
<b>Masking</b>	Require that all students and staff mask indoors and outdoors at all times.	Allow for unmasked supervised outdoor athletic activities including Health & Wellness only. As long as students can exercise physical distancing, masks are not required. This does not apply to activities such as recess, breaks, and lunch. Physical distancing is defined as	These changes are in alignment with our approach so far which has been grounded in local/state guidelines and current conditions. Our local health department has not yet made a recommendation on outdoor masking in K-12, they left it up to

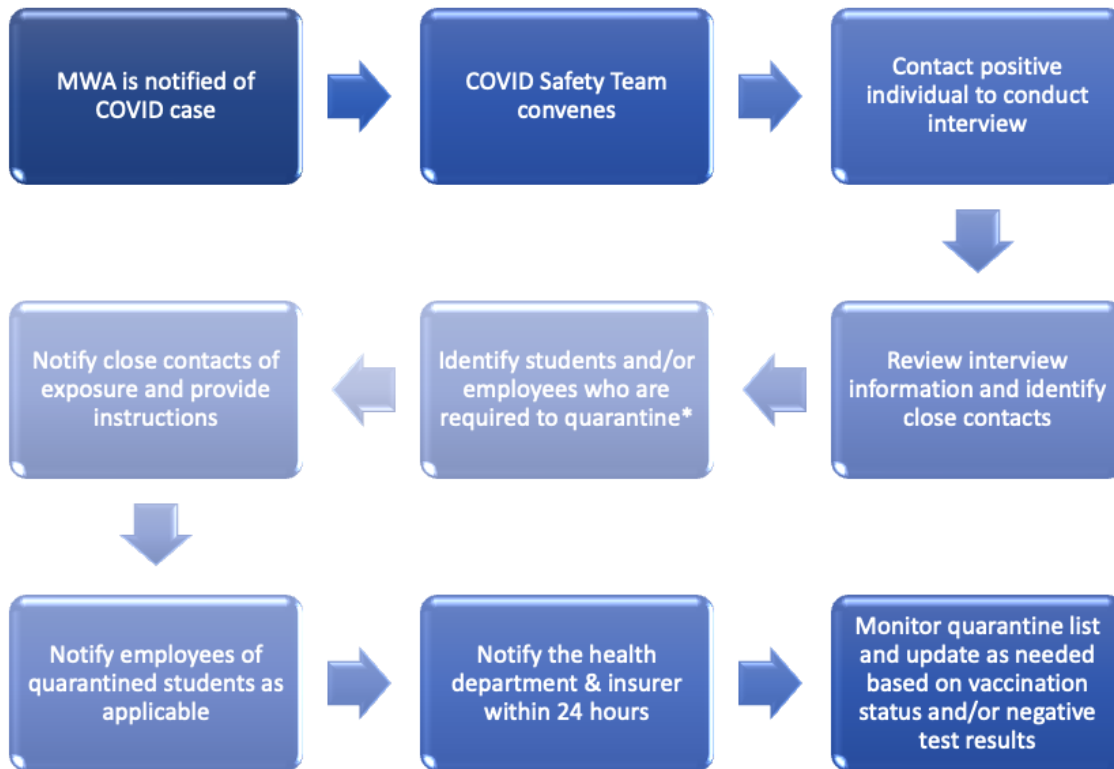
## Board Report - March 2022

		<p>at least 3-feet. We understand that it may be hard to manage at times, but we encourage it when possible.</p> <p>Masking indoors and outdoors under any other circumstance is still required.</p>	<p>the school sites. The state will review and provide additional guidance in two-weeks.</p> <p>Following the President's Week break, we will revisit the KN95 adult mask requirement and determine if surgical masks can be another option.</p>
<b>Surveillance Testing</b>	<p>All staff (regardless of vaccination status) must complete weekly COVID-19 PCR testing for HR monitoring.</p>	<p>Unvaccinated staff with an exemption must complete weekly COVID-19 PCR testing for HR monitoring. Vaccinated and up-to-date vaccinated can opt-in to test, but do not have to submit results to HR unless they are positive.</p> <p>Student surveillance testing will continue.</p>	<p>These changes are in alignment with our approach so far which has been grounded in local/state guidelines and current conditions. Our local health department has not required continued surveillance testing, they left it up to the school sites. We have continued to monitor the decreasing positivity rate amongst staff to inform this update.</p> <p>Current staff positivity rate: &lt; 3%</p>
<b>Daily At-Home Screening</b>	<p>All staff are required to complete a screening each day via CrisisGo, then scan on-campus at an available kiosk.</p>	<p>Staff will only be required to complete a CrisisGo screening when they are experiencing COVID-19 related symptoms, test positive, and/or make close contact that requires HR follow-up.</p>	<p>In partnership with the school admin, the COVID response team will continue to identify close contacts and exposures through the established contact tracing protocol for staff and students.</p>

## Board Report - March 2022

### Appendix B

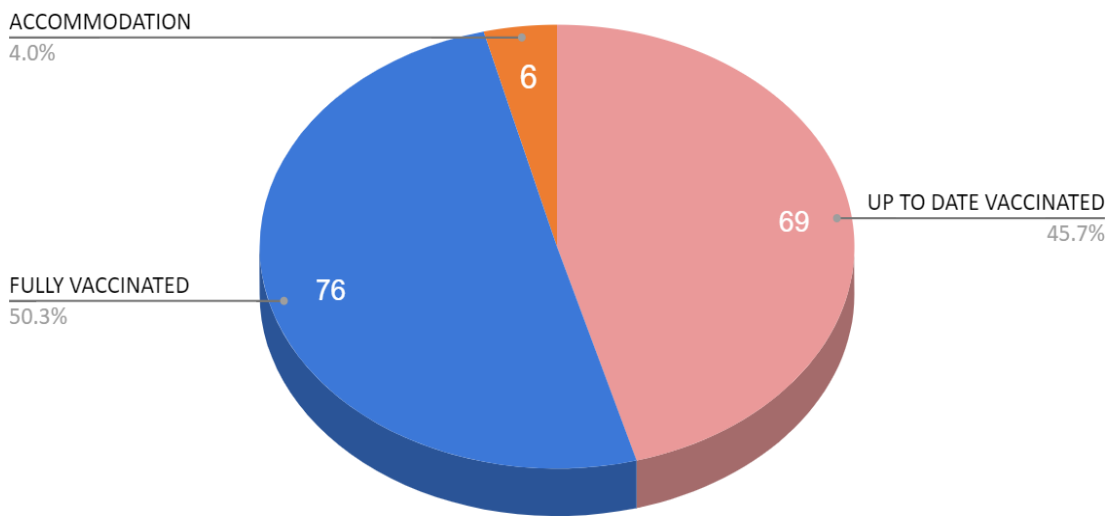
#### Contact Tracing Flow Chart



### Appendix C

#### Employee Vaccination Status as of March 02, 2022

#### Staff COVID-19 Vaccination Status





# Coversheet

## Senior School Director Written Report

**Section:** II. Standing Reports  
**Item:** D. Senior School Director Written Report  
**Purpose:** Discuss  
**Submitted by:** Evangelia Ward-Jackson  
**Related Material:** March 2022\_School Board Report.pdf

### BACKGROUND:

This report represents some insight on the pulse and climate of the school as well as a progress update on priorities that resulted from Board Engagement feedback sessions with faculty and staff.

### RECOMMENDATION:

Please consider questions and comments for a Q&A period on the Senior School Director report.



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# Board Report

## School-Wide

## Board Report - March 2022

### From the Senior School Director's Desk

Dr. E. Ward-Jackson

The New York Times recently published an article on the state of education by Jacey Fortina and Giulia Heyward, that shared the subtitle: *"The pandemic has changed children. Some can't shake that feeling of instability. Others are taking on adult responsibilities. And anxiety is all around."* This quote has stuck with me as it effectively summates the reality of what I witness daily on campus. At this point in the school year, Wave-Makers continue to re-acclimate to on-site learning, while also making it very clear, both through unacceptable actions, and through a relentless drive to persevere, that everything is different, and different is challenging.

Following our previous Board meeting, my focus has been on responding to the key priority areas that were identified from the Board engagement feedback. At a time where I am prioritizing and de-prioritizing priorities, though painful, it is necessary to watch some things fall while others move forward. The key priorities from the Board engagement feedback helped with ranking priorities, and supported my assertion that anything claiming my attention outside of those areas must be specific to high level student safety, critical parent response, and time-sensitive programmatic compliance. Prioritizing so strictly comes with trade-offs that are mostly connected to shifts in visibility, accessibility, and responsiveness on deprioritized items, but I stand by the approach and have done my best to share-out areas of deprioritization as well as progress and updates with the community.

We are at the halfway point of the 8 weeks dedicated to the key priorities, and although there have been many successes, challenges persist. Some challenges have even exacerbated the extent of the original pain point shared. The feedback from faculty and staff was organized into four buckets: 1) Respect & Community, 2) Communication, 3) Tools & Support, and 4) Student Behavior. Details will be shared in a chart below, but I would like to elevate that challenges continue to exist in these areas, and realistically they will persist. Some may believe or expect full and immediate resolve in these areas. Accordingly, I want to share some realistic discernment in an effort to manage expectations, misconceptions, and ideally, to impede disappointment while promoting appropriate look-fors and milestones.

"Anxiety is all around." One of my biggest learnings over the past several weeks is that it is important to pace, and in many cases to pace down. Whereas the work that we do to support the success of our students is urgent, in this season and with the challenges that we are facing, pacing too fast and/or chasing an outdated or gold standard ideal is far too risky. Presence for supervision and safety, presence for continuity of on-site learning, and presence for restorative engagements are far more important than the indicators that we have historically used to identify success.

It is the ELPAC testing season. Historically, I would step on campus each day anxious to know how many minutes students took to complete their assessments in each domain and how many students would require make-up days. This year, my mornings start at 6am monitoring how many teacher, staff, and leader absences we will have, how many gaps in the supervision matrix there will be, and what areas I will prioritize supporting for the day. Because there is direct correlation between those numbers and the volume of student infractions, adult supports or grievances, and evening parent meetings and calls, the shift in success indicators is necessary.

Vandalism, racialized incidents, bullying, absent personnel, and a dismal energy is not the identity of our school, it is a symptom of a globalized and unresolved trauma. We know who we are. We are Wave-Makers. We declare that we will "not let anything get in the way of our success." A decade as a Wave-Maker has confirmed for me that these are not just

## Board Report - March 2022

words on a paper, but instead a passionate declaration that was written by 2nd Wavers with intention and experience. If any community of students and committed adults will rise from the seemingly compounding and ongoing whoas of the pandemic, it will be ours. The transparency and sincerity in which I share the pulse of our school's climate is girded in hope. It could be because I am a servant leader by nature, or perhaps it is because pressing through adversity with unwavering grace and expectation was a value instilled in me as a child, but I refuse to be defeated by circumstance.

Pacing down, prioritizing for indicators that may seem basic, and broadening perspective to fully acknowledge and accept the extreme impact on students and those who directly serve them is not defeat, it is not complacency, it is not fear, and it is not failure...it is necessary. If we are going to recover, restore, and build back strong enough to have an effective launching pad for all of the amazing new territory ahead, it is imperative that we commit to the essentials. I am committed to practice and exude this principle, and I will connect with impact partners in this effort until we are all connected as a web that is equipped with the strength to hold up our Wave-Makers as they continue to show up every day, as best they can, considering the circumstances.

### Focus Area: Responsiveness to Data from Board Staff Engagement Feedback

#### Key Priority for next 8 weeks Progress Commentary

Key Priorities	Progress	Comments
<ul style="list-style-type: none"> <li>● Revamp PD Calendar to include grade level and content area collaboration                             <ul style="list-style-type: none"> <li>○ Secure, calendar, and share out staff PD's from community partners on mindfulness &amp; wellness, restorative practices and PMSC</li> <li>○ Using the parent engagement model, design a schedule of input, feedback, and engagement for faculty and staff on programmatic compliance and grants in alignment with the PD calendar.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● The semester 2 Professional Development calendar has been refined to include both Grade Level and Content Team meetings during the Friday PD time.</li> <li>● On 4/14/22 faculty and staff will have an opportunity to have an LCAP input, feedback, and engagement session. This will be the second engagement session for programmatic compliance with faculty and staff.</li> <li>● All faculty have engaged in 5 faculty meetings hosted by me since the start of the semester and we are scheduled to continue having one every two weeks. These occur in addition to Friday PD sessions and are intended to time for faculty to spend with me directly both on specific topics and as an open Q&amp;A</li> </ul>	

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<ul style="list-style-type: none"> <li>● Hiring and onboarding new staff             <ul style="list-style-type: none"> <li>○ Refine and share induction playlist for onboarding staff and contingency plans for vacated leadership positions</li> </ul> </li> </ul>	<p>We have made several priority leadership hires since our last Board meeting:</p> <ul style="list-style-type: none"> <li>● <i>Senior Dean of Students</i></li> <li>● <i>Dean of Students</i></li> <li>● <i>Student Activities Coordinator</i></li> </ul> <p>All of these roles have an induction plan that will support their introduction to the community and launching into their roles.</p> <p>Contingency plan updates are in progress due to some additional changes in personnel and resignations.</p> <p>New and/or refined contingency plans are in process of review and approval.</p>	<ul style="list-style-type: none"> <li>● We continue to have vacancies and sporadic daily sub needs that cause gaps and the early full integration of new hires while in their induction period.</li> <li>● Prioritizing time for interviews, panels, and support for onboarding, induction, and contingency implementations is challenging considering we are in a season of all hands on deck.</li> <li>● We are receiving high quality applicants</li> </ul>
<ul style="list-style-type: none"> <li>● Formally share new Dean of Student focus areas and communication plan             <ul style="list-style-type: none"> <li>○ Implement success indicator tracking for the work of the Deans' Office</li> <li>○ Expanding Dean's office</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● Streamlined focused areas from the Dean's office was shared out to the community. Additionally the Deans crafted a document to support teachers in identifying leveled support.</li> <li>● We have hired two Deans, and will hire an additional one before the end of March. These hires will fill Dean's office vacancies and will expand the Dean's office by one Dean.</li> <li>● Additionally we will add a Student Support Assistant to the upper school Dean's office.</li> </ul>	
<ul style="list-style-type: none"> <li>● Task Force focus on: <a href="#">Our Futures Project</a> <ul style="list-style-type: none"> <li>○ This work began in November and is approaching the stage where Task force members will</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● The Senior School Director's Task Force is leading an effort to shape the workplace culture at Making Waves Academy. It is a diverse group of people that represent faculty, staff, and leaders</li> </ul>	

## Board Report - March 2022

<p>share with groups of their peers.</p> <ul style="list-style-type: none"> <li>○ Task force will also prioritize work on a staff version of the affirmation and defining a collection of behaviors and norms for the ideal staff culture</li> <li>○ Task force will retain meetings as spaces to have courageous conversations; where time is spent in the problem space and the commitment of the Task force to surface solutions is upheld. Time in Friday Professional Development will be secured for Impact Circles</li> </ul> <ul style="list-style-type: none"> <li>● Calendaring Staff Community building activities for the semester</li> </ul>	<p>from across the school. The Task Force is focused on taking action, driven by the belief that shaping our school’s culture is a collective project shared by all of us.</p> <ul style="list-style-type: none"> <li>● From now until the end of the year, the Task Force will be leading several culture-building activities:</li> <li>● On March 25th, the Task Force will lead its first professional development session for faculty and staff. The session will begin with a presentation entitled “Our Futures” that underlines the role each person plays in shaping our school’s culture, then will transition to an outdoor culture-building activity in the community garden.</li> <li>● On April 29th, members of the Task Force will lead small group discussions to discover and empower “impact players” within our community. Based on a framework by author Liz Wiseman, impact players step up and lead, while others wait for direction; they move things across the finish line, while others escalate problems. The goal of the conversations will be to encourage people to believe in their own ability to effect change on campus.</li> </ul>	
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## Board Report - March 2022

	<ul style="list-style-type: none"> <li>● On May 20th, the community will engage in a “Plus/Delta Protocol” to stimulate discussions and intentions for the upcoming academic year, based on reflections from the current year.</li> <li>● From these activities, the Task Force intends to identify themes and patterns related to the values and behaviors that reflect our ideal workplace culture. It is our intention to use these values and behaviors as the foundation for a staff affirmation.</li> </ul>	
<ul style="list-style-type: none"> <li>● Confirm and implement redesign of Marlin Hour/Intervention and any associated schedule change</li> </ul>		
<ul style="list-style-type: none"> <li>● Confirm and re-allocate leadership of Advisory</li> </ul>	<p>Advisory curriculum and professional development was shifted to the Director of School Culture.</p>	<p>Advisory will now have to return to its original structure for the rest of the year due a recent resignation. This may cause a pain point for the Dean’s Office, and for the faculty who were looking forward to and shared appreciation for the shift.</p>
<ul style="list-style-type: none"> <li>● Plan and design programmatic and schedule recommendations for the Spring Curriculum Review Committee meeting</li> </ul>	<p>Meetings and planning in preparation for the April Curriculum Review Committee meeting has started.</p>	

## Board Report - March 2022

<ul style="list-style-type: none"> <li>● Tighten systems and protocols around scheduling, grading, proposals, and behavior interventions—document, and partner with the CEO on appropriate housing and custodian for such institutional knowledge.</li> </ul>	<ul style="list-style-type: none"> <li>● Senior Director of Academic Instruction has made progress on tightening systems and communications on scheduling and grading in collaboration with the Academic Instruction Team</li> <li>● I have had two meetings with Mr. Nelson to discuss how to best capture and house institutional knowledge.</li> </ul>	
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**Important to mention:**

- We will celebrate parent volunteerism and leadership in an award ceremony that will take place during the 3/12/22 parent meeting.
- Our Black/ African American Student Achievement Initiative (BAASAI) did an incredible job celebrating Black Excellence at Making Waves Academy during Black History Month. This celebration included acknowledgement of the 26 students who have maintained a GPA of 3.5 or higher. One community-wide highlight was the Advisory curriculum that supported meaningful dialogue and engagement. Congratulations to the leadership and committee that supported this very important work.
- In collaboration with the Climate Justice Club, our Asian and Pacific Islander Alliance (APIA) supported a successful fundraising effort toward the relief of Tongan citizens who were impacted by the volcanic eruption and tsunami that occurred in the southwestern Pacific Ocean on January 15th. We are so proud of our Wave-Makers and their relief efforts.
- Graduation and Promotion planning is underway!



# Coversheet

## CEO Report

**Section:** II. Standing Reports  
**Item:** E. CEO Report  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** MWA CEO Report to the MWA Board\_MAR 2022\_ABN.pdf



## MWA CEO Report to the Making Waves Academy Board of Directors

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*March 2022*

### **Semester 2 Start**

After delaying the start of the 2<sup>nd</sup> semester, I was happy with the way we were able to come back to campus. A few things helped with our eventual return to campus. The work of Dr. Ward-Jackson and the task force in generating and implementing ideas to increase a sense of presence and accountability for students really helped to set a different tone. I set up my laptop in the first week around different parts of campus some mornings to observe how things were going as well as to help provide additional presence. In my observation, where we were able to provide additional presence, students responded well to the structure and faculty/staff in those areas appreciated the additional support.

Here are some personal observations and information relayed to me:

- The COVID testing and response systems for students and adults was very responsive to the needs of the community in identifying and then being able to quarantine community members who tested positive.
- The contact tracing and follow-up by our nurses was comprehensive and time-intensive.
- The number of absences and tardies were reduced materially as dedicated staffing was put in place to support our Student Accountability Review Board (SARB) process along with reinforcing existing systems.
- In attending the Black Excellence Dinner as part of celebrating Black History Month, seeing and validating the importance of protected and safe affinity spaces for various communities within MWA is vital.
- Despite the slow start to semester 2, the ELPAC assessments were administered to English Language Development (ELD) classified students, which will indicate our progress in this area and an opportunity to reclassify students.
- Some student fighting is occurring in the middle school. We are challenged by trying to hold the students accountable, avoid administering many suspension days, and help students understand the impact on the community, other students, and staff.
- In spite of the slowed start, staff appreciated having a day (or more) to prepare for the return of students with no students on campus. Where it makes sense, we are building this feedback into the development of the 2022-23 calendar.
- Staff recruitment is ongoing for the current year as well as for the 2022-23 school year.

### **My Continued Areas of Focus**

- More frequent and targeted communication among all MWA community groups
- Budget and master calendar planning for 2022-23
- Meeting with functional area leaders and staff to gain more insight into progress and challenges
- Support efforts to shore up campus safety and operations
- Lean into supporting MWA being an inclusive and safe environment for community members
- Working in various open learning spaces on campus to help provide more visible leadership presence

### Progress to Goals for 2021-22

My goals and *Objectives & Key Results* (OKRs) have had to shift more than in any other year of my school leadership. Typically, I am able to maintain momentum and make progress on at least two or more major goals. I have had to pivot and amend my areas of focus on goals and timelines multiple times this year.

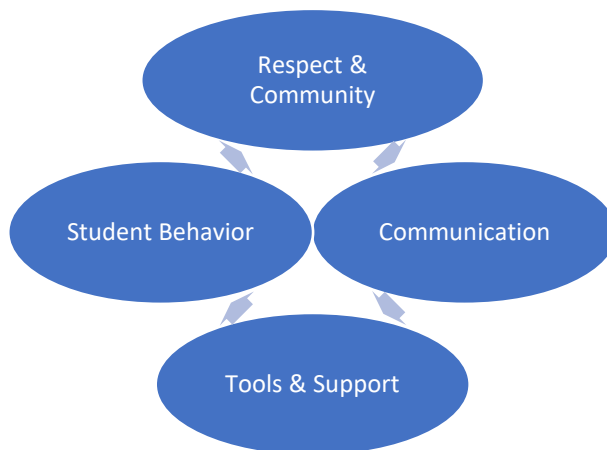
Goal	Updates	Timing
<p><b>Goal #1</b> – <i>Develop a core instructional approach that is consistent with the core identity of MWA’s past and provides forward-looking approaches that are responsive to more current and future teaching and learning challenges and opportunities.</i></p>	<p>I have worked with some school leadership to discuss a vision for intervention moving forward along with an emphasis on 5<sup>th</sup> and 6<sup>th</sup> grade skill acquisition and development in the areas of reading, writing, and math. How do we provide multiple opportunities for practice, feedback, and development across all grade levels and across all content areas? My goal is to have additional discussions this spring with school leadership in time for some discussion at the Curriculum Review Committee meeting.</p>	<p><b>JUNE</b></p>
<p><b>Goal #2</b> – <i>Apply some of the recommendations of the Cal Berkeley Board Fellows in the area of further capturing and systemizing program and teaching innovation through a consistent “test and learn” approach.</i></p>	<p>Deprioritized with the exception of the college access scope and sequence work. I think there will be “test and learn” opportunities we can take advantage this year, and to be more fully realized it needs some connection to progress on Goal #1. Any innovation needs to be anchored in core practices and goals.</p>	<p><b>NA</b></p>
<p><b>Goal #3</b> – <i>Assess MWA programs to assess resource allocation levels for the near and medium term to support long term financial sustainability.</i></p>	<p>Again, the staff the survey data from December showed that the top 3 areas that should continue to be the highest priority are:</p> <ol style="list-style-type: none"> <li>1. <u>Temporary COLA Stipend (\$12,000)</u></li> <li>2. <u>Campus supervision</u></li> <li>3. <u>Holistic support</u></li> </ol> <p>In my estimation (keeping these three areas in mind in informing resource allocation moving forward), we need to move to a phase of resource reallocation versus just seeking more money. Diversifying our course offerings at the upper school and providing more opportunities for students to be exposed to a variety of experiences is a high priority for me as we continue to seek pathways to long term financial sustainability.</p>	<p><b>JUNE</b></p>

### MWA Board Engagement with MWA Staff

A continued area of focus is communication – attempting to communicate “early and often”, providing context and clarity as much as I can, and communicating across the range of our community members. Please see the chart on the next page for various updates.

**Progress Updates in Thematic Areas of Staff Engagement Board Report**

Feedback Themes	Updates
<i>Respect &amp; Community</i>	<ul style="list-style-type: none"> <li>I was not able to secure dates for the school for an engagement with a service provider to lead opt-in group meetings to process grief, loss, and experiences associated with operating school in COVID conditions as well as the loss felt in operating remotely last school year. I will offer this service to the central office staff.</li> <li>Mr. Siapno communicated that there are plans for creating spaces for student community building but we have not had an opportunity to do so.</li> <li>Proposing opt-in “Strawberry Talk” at the school has not occurred yet.</li> <li>A plan is underway that seeks feedback on the 2022-23 school calendar.</li> <li>Continuing to engage with students directly on campus and provide presence and requesting admin and board support and presence for events such as the Black Excellence Dinner and Celebration for Black History Month.</li> </ul>
<i>Communication</i>	<ul style="list-style-type: none"> <li>Maintaining direct messaging to staff through email and Slack.</li> <li>Continuing to provide as much detail and context as I am able to in messaging</li> <li>Meeting with small groups of staff and individuals to discuss a particular pain point and experience</li> <li>Offering an opportunity for some Q and A with me before the Feb. break</li> </ul>
<i>Tools &amp; Support</i>	<ul style="list-style-type: none"> <li>Reviewing SEL curriculum and online platforms</li> <li>In discussion for ways to better secure the campus</li> </ul>
<i>Student Behavior</i>	<ul style="list-style-type: none"> <li>Using a webinar format, delivered a direct message to students in Homeroom (MS) and Advisory (US)</li> <li>Hired Senior Dean and an additional Dean; looking to hire one more Dean</li> </ul>



**Strategic Plan Updates**

The retreat with members of the MWA College and Career Counseling team, executive leaders from MWA and MWF, and members of the CAP team went very well. The framework that CAP has developed is very good. We identified we need to do more work to more closely link the CAP framework for college/career success to the MWA scope and sequence for college access. While we ended the meeting with some concrete understandings and questions, we also saw that we were more aligned than we thought in some ways. We do not always have shared or common language to describe some similar goals or outcomes. Next steps include identifying some experiences and opportunities to collaborate and expand on the areas identified at the retreat that can be further developed. There was curiosity and great energy.

# Coversheet

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

<b>Section:</b>	II. Standing Reports
<b>Item:</b>	F. Q&A on Written Finance Report (CFO)
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	Executive Summary on the Governor's January Budget Proposal.pdf Executive Summary for FY 2021-22 2nd Interim Report.pdf



## Executive Summary on the Governor’s January Budget Proposal

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March 3, 2022

On January 10th, Governor Newsom outlined his proposed 2022-23 state budget, including a large cost-of-living adjustment and continued implementation of massive K-12 program expansions; he also issued a vague call for protecting charter schools from pandemic-driven enrollment and attendance declines. Here are our main takeaways on the budget proposals that are relevant to us:

### Local Control Funding Formula (LCFF)

The governor proposes to fund an estimated 5.33 % cost-of-living adjustment (COLA) for LCFF and several other categorical funding programs. The increase should be able to offset our annual COLA increase for salaries.

### Declining Enrollment/Average Daily Attendance (ADA)

Newsom proposes to expand the protections that school districts enjoy under current law when their enrollment and attendance declines and results in corresponding ADA-driven funding losses. Specifically, Newsom proposes to extend the one-year protection that school districts enjoy under current law to fund districts based on the greater of the current, prior, second prior, or average ADA of the prior three years, whichever is greatest.

For charter schools, which currently enjoy zero protection from declining enrollment/ADA, Newsom states that his “administration intends to engage in outreach and discussions with interested parties throughout the spring to explore options for providing declining enrollment protections for charter schools.” The budget includes \$1.2 billion in additional funding to pay for estimated costs of providing these funding cushions.

### Independent Study

The Governor’s Budget states that “in 2022-23, independent study will continue to be an option for LEAs” and calls for streamlining independent study attendance accounting by allowing recently-mandated synchronous instruction to count toward instructional time when computing independent study ADA, whereas current law bases independent study ADA primarily on the “time-value” of student work products. The budget also calls for unspecified additional flexibility on the timeline for local education agencies (LEAs) to collect signed written independent study agreements.

### Expanded Learning Opportunities Program Implementation

Newsom calls for funding an additional \$3.4 billion of ongoing funding, on top of the current year’s \$1.8 billion, to provide low-income students in grades TK-6 with 9 hours of instruction and academic enrichment

every day and for 6 weeks each summer, plus an additional \$937 million of one-time funding for unspecified Expanded Learning infrastructure.

### **Charter School Facilities Grant and School Facilities Program**

The governor proposes appropriating an additional \$30 million of ongoing funding to support the Charter School Facilities Grant Program. These funds could partially backfill the large, growing funding deficit in this program.

### **Career Pathways and Dual Enrollment**

The governor calls for spending \$1.5 billion one-time funding to support the development of career pathways focused on technology, health care, education, and climate-related fields plus an additional \$500 million one-time funding, spread over four years, to expand community college dual enrollment options.

### **Special Education Funding/Reform**

The proposal includes \$500 million additional, ongoing state special education funding, paired with various policy changes, including basing funding on LEA-specific data rather than the SELPA-wide ones currently used, allocating mental health (ERMHS) funding directly to LEAs rather than SELPAs, and developing a special education addendum to the LCAP, and other reforms. Notably, the budget includes no mention of the more radical reforms recommended in a recent report commissioned by the state from WestEd which called for the state to eliminate SELPAs and implement other major changes.

### **Teacher Workforce**

The budget includes over \$54 million for various teacher workforce proposals, several of which would continue current efforts to expand the supply of credentialed teachers.

### **Final Thoughts**

While we are pleased with the large funding increases proposed in the governor's ambitious budget, we are concerned with:

- the unrealistic pace of program expansions in many cases
- the lack of protections for charter schools to cushion pandemic-related enrollment and attendance losses

At the time of writing, details for most of the new proposals are not available yet, and we will provide an update once more information is available.



## Executive Summary for FY 2021-22 2<sup>nd</sup> Interim Report

March 3<sup>rd</sup>, 2022

### Executive Analysis:

The state revenue picture continues to be both promising and unclear for charter schools. Despite the uncertainty of the revenue picture for some funding streams, adjustments to public funding sources, and adjustments to expenses, the 2nd Interim Budget will not show any material net changes from the 1st interim budget under the “neutral scenario”. However, given the dynamic nature of the school year and some unknowns at this point in the year, we could off by \$500,000 to \$1,000,000 by the end of the fiscal year.

Overall, I would project that we likely will not need any additional funding from JRS funding sources as of right now. However, if we do, our request for additional funding from JRS funding sources likely will not exceed \$500,000.

Please see the report below for both a high level and comprehensive overview of the 2nd interim budget.

### Revenues Summary (Compared with the FY’22 1<sup>st</sup> Interim Budget):

- Government revenues **decreased** by **\$1,004,373** or **6%**.
- Estimated JRSF contributions **decreased** by **\$14,542** or **0.1%**.

### Expenses Summary (Compared with the FY’22 1<sup>st</sup> Interim Budget):

- The total expenses **decreased** by **\$1,018,916** or **3%**.
  - MWA – “School” expenses **decreased** by **\$1,016,353** or **4%**.
  - Central Office expenses **decreased** by **\$2,563** or **0.1%**.

### Key Overview for the FY’22 2<sup>nd</sup> Interim Budget

The following items highlight the **key changes** from the **1<sup>st</sup> Interim Budget** to the **2<sup>nd</sup> Interim Budget**:

#### 1. Government Revenues

The net decrease comprised of the following assumptions:

- a. Decreased Average Daily Attendance (ADA) rate from 89% to 82%.
- b. Increased Federal COVID funding (ESSER III).
- c. Decreased Expanded Learning Opportunities Grant (ELO-G).

#### 2. Personnel Expense

- a. We have not filled all budgeted positions, especially for faculty (see Appendix B for all vacant positions).
- b. Eliminated/delayed hiring a few positions due to the difficulty of filling these positions.
- c. Added seven On-site Substitute Teachers due to the teacher shortage.
- d. Added seven exempt and non-exempt staff, mostly to deal with the challenge of faculty shortage.



- e. Added extra pay for faculty for eight school closure make-up days in order to meet the minimum instructional days requirement.

**3. Contract Services**

- a. Added off-site COVID testing.
- b. Added IT desktop support temp.
- c. Added talent team support temp.
- d. Saved on meal services.
- e. Saved from not providing student bus transportation in the 2<sup>nd</sup> semester.

## Detailed Summary of Changes (FY'22 1<sup>st</sup> Interim Budget to the FY'22 2<sup>nd</sup> Interim Budget)

### MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Decreased BY \$1,016,353 (4%)

- I. **Salaries and Benefits – Decreased by **\$770,283 (4%)****

  - Saved on open positions and newly hired salary variances
  - Saved from not hiring the following three positions until FY'23:
    - User Application Administrator
    - SPED Resource Teacher
    - SPED Instructional Aide
  - Saved from eliminating the following four positions:
    - Three Interventionists
    - US Career Services Coordinator
  - Added seven On-site Substitute Teachers
  - Added extra pay for faculty for eight school closure make-up days
  - Added stipend for faculty to cover the independent study week
  - Added the following five positions (pro-rated salaries):
    - Parent Engagement Coordinator
    - Dean of Students
    - Student Support Services Assistant
    - Campus Supervisor
    - Lead Campus Supervisor

- II. **Supplies – Decreased by **\$162,374 (12%)****

  - Saved on College and Career AI Platform
  - Saved on student meals

- III. **Contracted Services – Decreased by **\$83,696 (1%)****

  - Saved on Transportation Services contract (no bus services provided in the 2<sup>nd</sup> semester)
  - Added IT desktop support temp
  - Added extra off-site COVID testing

### CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Decreased BY \$2,563 (0.1%)

- I. **Salaries and Benefits – Increased by **\$38,737 (1%)****

  - Added Associated Director of Talent (pro-rated salaries)
  - Added HR Employment Manager (pro-rated salaries)

- II. **Supplies – Decreased by **\$29,850 (31%)****

  - Saved on contingency

- III. **Contracted Services – Decreased by **\$11,450 (1%)****

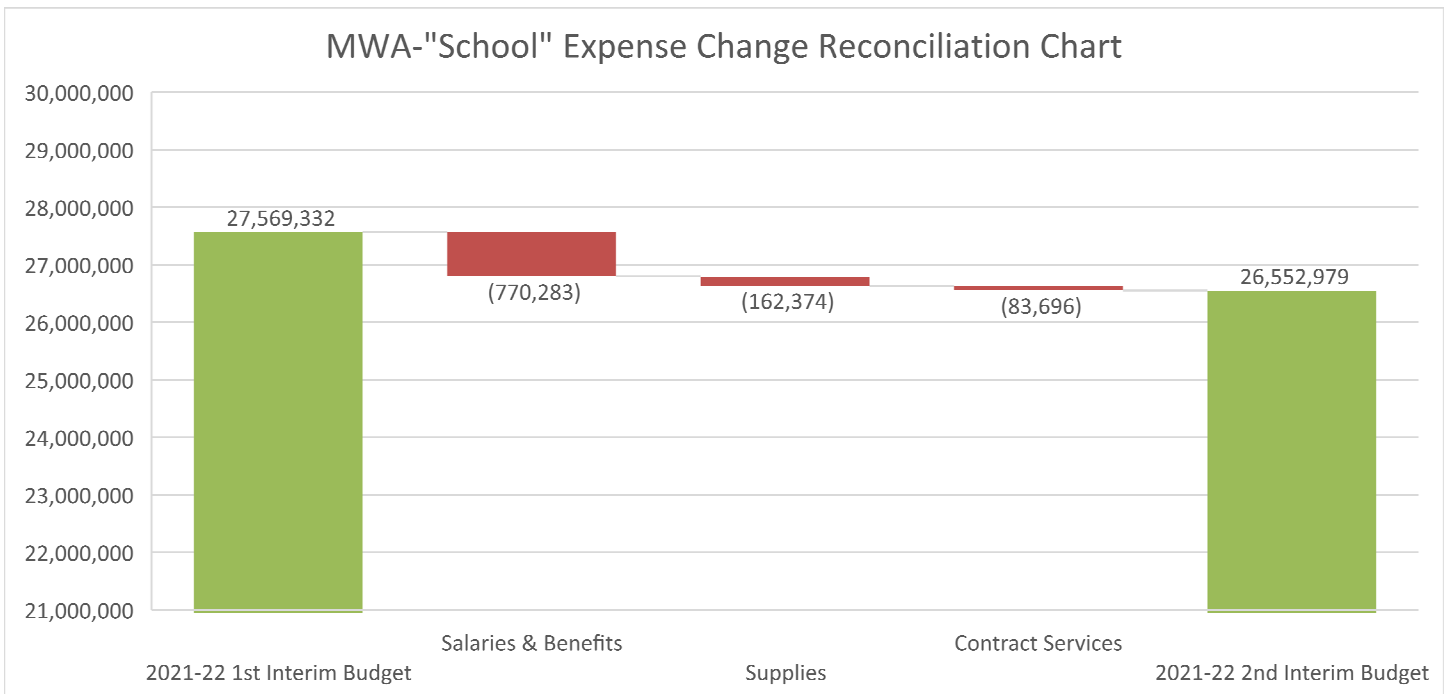
  - Saved on conference fees and travel
  - Saved on staff recruitment

## Appendix A – Summary Financials

### FY'22 2<sup>nd</sup> Interim Budget Summary Financials for MWA – “School”

#### MWA – “School” – Compare FY'22 1<sup>st</sup> Budget to FY'22 2<sup>nd</sup> Interim Budget

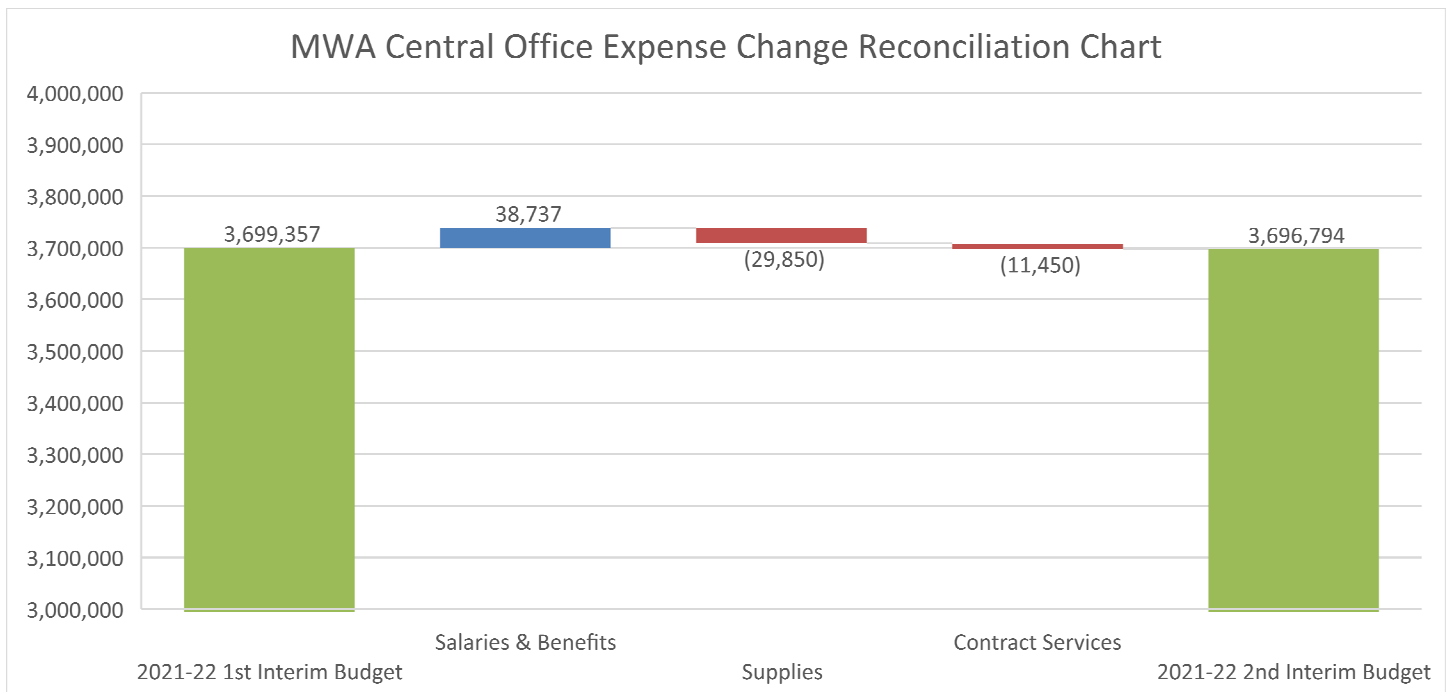
Location	2021-22 1 <sup>st</sup> Interim Budget	2021-22 2 <sup>nd</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
<b>Government</b>	\$17,603,578	\$16,599,205	-\$1,004,373	-6%
<b>Donation</b>	\$1,315,000	\$1,315,000	0	0%
<b>JRSF</b>	\$8,700,753	\$8,688,774	-\$11,979	-0.1%
<b>Total Revenues</b>	<b>\$27,619,331</b>	<b>\$26,602,979</b>	<b>-\$1,016,352</b>	<b>-4%</b>
<b>Expenses</b>				
<b>Salaries/Benefits</b>	\$17,245,825	\$16,475,542	-\$770,283	-4%
<b>Supplies</b>	\$1,304,192	\$1,141,818	-\$162,374	-12%
<b>Contracted Services</b>	\$9,019,315	\$8,935,619	-\$83,696	-1%
<b>Total Expenses</b>	<b>\$27,569,332</b>	<b>\$26,552,979</b>	<b>-\$1,016,353</b>	<b>-4%</b>
<b>Revenues – Government per ADA</b>	<b>\$17,429</b>	<b>\$18,010</b>	<b>\$581</b>	<b>3%</b>
<b>Expenses – Cost per Student (Exclude CO Fees)</b>	<b>\$23,224</b>	<b>\$22,547</b>	<b>-\$677</b>	<b>-3%</b>



**FY'22 2<sup>nd</sup> Interim Budget Summary Financials for MWA – “Central Office”**

**MWA Central Office – Compare FY'22 1<sup>st</sup> Interim Budget to FY'22 2<sup>nd</sup> Interim Budget**

Location	2021-22 1 <sup>st</sup> Interim Budget	2021-22 2 <sup>nd</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
JRSF	\$2,488,900	\$2,486,337	-\$2,563	-0.1%
Central Office (Shared Services Allocation)	\$1,210,457	\$1,210,457	\$0	0%
<b>Total Revenues</b>	<b>\$3,699,357</b>	<b>\$3,696,794</b>	<b>-\$2,563</b>	<b>-0.1%</b>
<b>Expenses</b>				
Salaries/Benefits	\$2,787,953	\$2,826,690	\$38,737	1%
Supplies	\$95,900	\$66,050	-\$29,850	-31%
Contracted Services	\$815,504	\$804,054	-\$11,450	-1%
<b>Total Expenses</b>	<b>\$3,699,357</b>	<b>\$3,696,794</b>	<b>-\$2,563</b>	<b>-0.1%</b>



## Appendix B – Vacant Positions

### Vacant Positions as of January 31, 2022:

#### Faculty Positions:

1. Art Teacher
2. Encore - Online Learning Teacher (Credit Recovery & Advancement)
3. English Teacher
4. Extra Teacher - per ABN
5. Health & Wellness Teacher
6. History Teacher
7. Science Teacher
8. Science Teacher
9. Science Teacher
10. Spanish Teacher
11. Spanish Teacher
12. US Earth and Space Science Teacher
13. On-Site Substitute Teacher
14. On-Site Substitute Teacher
15. On-Site Substitute Teacher
16. On-Site Substitute Teacher
17. On-Site Substitute Teacher
18. On-Site Substitute Teacher
19. On-Site Substitute Teacher

#### Exempt Staff Positions:

1. Assistant Substitute Coordinator
2. Director of Academic Instruction
3. ELD Coordinator
4. Maker Space Coordinator
5. Parent Engagement Coordinator
6. Interventionist
7. Dean of Students
8. Senior Dean of Students
9. Associate Director of Talent
10. HR Employment Manager
11. Outreach and Marketing Coordinator

#### Non-Exempt Staff Positions:

1. Student Support Services Assistant
2. Enrichment Instructor
3. Enrichment Instructor
4. Enrichment Instructor
5. Campus Supervisor
6. Lead Campus Supervisor
7. Custodian

**Making Waves Academy  
Budget FY2022**

**MWA - "School"  
2nd Interim Budget**

	A	B	C	H	K	L	M
					Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)		
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)		% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	5,915,170	5,432,154	(483,016)	-8%	
5	8012	Education Protection Account Entitlement	2,445,507	1,944,830	(500,677)	-20%	ADA reduced from 89% to 82%
6	8096	In Lieu of Property Taxes	3,156,599	3,156,599	-	0%	
7	8181	Special Education - Federal	133,602	115,005	(18,597)	-14%	
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%	
9	8290	Federal Title I - Basic Grant	311,795	308,648	(3,147)	-1%	
10	8295	Federal Title II - Teacher and Principal Training	46,245	46,165	(80)	0%	
11	8296	Federal Title III - LEP	34,052	34,052	-	0%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,601	629	3%	
13	8299	CARES LLM and ESSER Funding II	1,021,253	723,094	(298,159)	-29%	We decreased the revenues to match the expenses
14	8305	ESSER Funding III	765,078	1,366,457	601,379	79%	We increased the revenues to match the expenses
15	8311	State - Special Education	722,257	657,829	(64,429)	-9%	ADA reduced from 89% to 82%
16	8520	Child Nutrition Programs - State	25,871	25,871	-	0%	
17	8525	Expanded Learning Opportunity Grant	768,553	568,553	(200,000)	-26%	We decreased the revenues to match the expenses
18	8545	School Facilities Lease Rmbsmnt SB740	1,100,963	1,060,346	(40,617)	-4%	ADA reduced from 89% to 82%
19	8550	Mandate Block Grand Funding CA	28,827	28,827	-	0%	
20	8560	State Lottery	230,357	209,769	(20,588)	-9%	
22	8592	After School Program Grant	177,559	203,483	25,924	15%	
23	8621	Measure G Parcel Tax	309,177	306,181	(2,996)	-1%	
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
27	8981	John Regina Scully (JRS)	8,700,753	8,688,774	(11,979)	0%	
28	8986	School Supplies	6,000	6,000	-	0%	
29	8988	In-Kind Donations	9,000	9,000	-	0%	
30	8990	Contribution - Restricted	100,000	100,000	-	0%	
32		<b>Total Income</b>	<b>27,619,331</b>	<b>26,602,979</b>	<b>(1,016,352)</b>	<b>-4%</b>	
33							

**Making Waves Academy  
Budget FY2022**

**MWA - "School"  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
38		<b>Expenses</b>					
39	1100	Teacher Salaries	5,262,306	5,014,828	(247,478)	-5%	Overall net variance is due to: • Increase from extra pay for faculty staff to cover for school closure (8 days) & Independent study stipends • Savings from vacant positions (2 to start in March and 9 to start in May) • Delay hiring position: SPED Resource Teacher until FY23
40	1103	Substitute Teacher Salaries	557,909	703,737	145,829	26%	Added 7 additional Substitute Teachers for coverage due to shortage of teachers
41	1200	Certificated Pupil Support	721,652	703,640	(18,011)	-2%	
42	1300	Certificated Supervisor & Administrator Salaries	1,396,082	1,362,840	(33,242)	-2%	Variance from: • Approval of hiring extra Dean of Students • Savings from vacant positions projected to start in May 2022
43	1409	Certificated Special Temporary COLA Bonus	1,734,500	1,670,000	(64,500)	-4%	Savings from vacant positions projected to start in May 2022
44	1900	Certificated Other Salaries	390,234	354,762	(35,472)	-9%	
45	2100	Classified Instructional Aide Salaries	748,961	551,624	(197,336)	-26%	Variance from: • Eliminated 3 Interventionist positions due to change in school model • Delay hiring position: SPED Instructional Aid until FY23
46	2200	Classified Support Staff Salaries	707,865	745,067	37,202	5%	Added 3 positions: • Lead Campus Supervisor • Campus Supervisor • Student Support Services Assistant
47	2300	Classified Supervisor & Administrator Salaries	680,962	695,927	14,965	2%	
48	2400	Classified Clerical and Office Salaries	746,173	624,232	(121,941)	-16%	Variance from: • Added Parent Engagement Coordinator position • Savings from vacant positions projected to start in May 2022
49	2900	Classified Other Salaries	153,424	140,994	(12,430)	-8%	
50		<b>Total Salaries</b>	<b>13,100,067</b>	<b>12,567,652</b>	<b>(532,415)</b>	<b>-4%</b>	

**Making Waves Academy  
Budget FY2022**

**MWA - "School"  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
51	3101	Certificated STRS	1,485,054	1,454,754	(30,300)	-2%	
52	3301	Certificated Social Security/Medicare	411,937	386,305	(25,632)	-6%	Savings from vacant positions projected to start in May 2022
53	3401	Certificated Health & Welfare Benefits	1,824,297	1,693,125	(131,171)	-7%	Variance from: • Health insurance projection adjustment based on the premium paid in 2022 • Savings from vacant positions projected to start in May 2022
54	3501	Certificated Unemployment Insurance	15,613	15,613	-	0%	
55	3601	Certificated Workers Comp Insurance	170,951	137,029	(33,921)	-20%	Reallocated amount to General Liability account to match annual contract
56	3701	Certificated Retirement Match	114,840	103,998	(10,842)	-9%	
57	3999	Accrued Paid Time Off	123,066	117,066	(6,000)	-5%	
58		<b>Total Benefits</b>	<b>4,145,757</b>	<b>3,907,890</b>	<b>(237,868)</b>	<b>-6%</b>	
59		<b>Total Salaries &amp; Benefits</b>	<b>17,245,825</b>	<b>16,475,542</b>	<b>(770,283)</b>	<b>-4%</b>	
60							
61	4100	Approved Textbooks and Core Curricula Materials	161,000	161,000	-	0%	
62	4200	Books and Other Reference Materials	3,000	2,000	(1,000)	-33%	
63	4315	Custodial Supplies	100,000	100,000	-	0%	
64	4325	Instructional Materials & Supplies	301,375	225,001	(76,374)	-25%	Savings from not having to pay full cost of AI Platform for College Career Dept
65	4330	Office Supplies	1,500	1,500	-	0%	
66	4390	Other Food	5,000	5,000	-	0%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	9,000	7,000	(2,000)	-22%	
68	4420	Computers and IT Supplies (non-capitalized)	221,465	221,465	-	0%	
69	4710	Student Food Services	486,852	406,852	(80,000)	-16%	Student meal reduction
70	4910	Emergency Supplies	5,000	5,000	-	0%	
71	4990	Contingency	10,000	7,000	(3,000)	-30%	
72		<b>Total Supplies</b>	<b>1,304,192</b>	<b>1,141,818</b>	<b>(162,374)</b>	<b>-12%</b>	
73	5210	Conference Fees	104,375	100,875	(3,500)	-3%	
74	5215	Travel - Mileage, Parking, Tolls	8,625	7,125	(1,500)	-17%	
75	5220	Travel - Airfare & Lodging	21,275	17,775	(3,500)	-16%	
76	5225	Travel - Meals & Entertainment	16,050	13,550	(2,500)	-16%	
77	5305	Professional Dues & Memberships	15,000	13,100	(1,900)	-13%	
78	5421	General Liability Insurance	205,949	238,949	33,000	16%	Reallocated amount from Worker's Comp account to match annual contract
79	5510	Utilities - Gas and Electric	336,000	336,000	-	0%	
80	5515	Janitorial & Gardening Services	546,600	546,600	-	0%	
81	5525	Utilities - Waste	48,000	56,000	8,000	17%	
82	5530	Utilities - Water	56,000	81,000	25,000	45%	Increase for landscaping & irrigation use
83	5605	Equipment Leases and Rentals	148,800	148,800	-	0%	
84	5610	Occupancy Rent	1,753,179	1,753,179	-	0%	
85	5612	Additional Facilities Use Fees	27,000	23,500	(3,500)	-13%	
86	5615	Repairs and Maintenance - Building	160,000	160,000	-	0%	
87	5617	Repairs and Maintenance - Non-computer Equipment	3,000	3,000	-	0%	
88	5618	Repairs & Maintenance - Auto	6,500	6,500	-	0%	



**Making Waves Academy  
Budget FY2022**

**MWA - "School"  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
92	5806	County Oversight Fees	107,000	107,000	-	0%	
93	5810	Contracted Services	702,317	790,991	88,674	13%	Variance from: • Increase for off-site COVID testing: \$120K • US graduation @ Craneway Pavilion: \$21K • Reallocated amount to Student Transportation for buses - Interscholastic Dept: <b>-\$20K</b> • Reduction in Contract Services from College & Career Dept: <b>-\$22K</b> • Reduction in Contract Services from Middle School: <b>-\$10K</b>
94	5810.001	Food Service Administration	1,000	1,000	-	0%	
96	5810.003	Student Transportation	437,180	164,710	(272,470)	-62%	Variance from: • Reallocated amount from Contract Services for buses - Interscholastic Dept: \$20K • No student bus services offered in semester 2: <b>-\$292K</b>
97	5810.004	Intervention & Consultation	400,183	400,183	-	0%	
98	5810.005	Psychological Services	689,566	689,566	-	0%	
99	5810.006	Substitute Teachers	75,000	95,000	20,000	27%	Increase in contract services for substitute teachers due to teacher shortage
100	5810.007	Interscholastic - Coaches	86,000	90,000	4,000	5%	
101	5810.008	Information Technology	967,969	1,003,469	35,500	4%	Net increase in IT contract services due to: • Temporary IT help for 4 months: \$60K • Increase for virus software renewal: \$5.5K • Reduction from Learning Tech's dept: <b>-\$30K</b>
103	5811	Student Exam Fees	17,000	17,000	-	0%	
105	5820	Recruiting - Students	1,000	-	(1,000)	-100%	
106	5821	Printing and Reproduction	26,500	29,000	2,500	9%	
107	5840	Entrance, Admission, & Ticket Fees (not staff conference	52,400	37,900	(14,500)	-28%	
108	5850	Staff Recruitment	1,000	-	(1,000)	-100%	
109	5851	Continuing Education Support	97,500	102,500	5,000	5%	
111	5897	Special Ed Contract Services	461,290	461,290	-	0%	
112	5898	Use Tax	1,000	1,000	-	0%	
113	5905	Company Cell Phones	77,200	72,200	(5,000)	-6%	
114	5910	Internet and Wifi	96,600	101,600	5,000	5%	
115	5915	Postage and Delivery	22,000	22,000	-	0%	
116	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
118	6900	Depreciation and Amortization	25,000	25,000	-	0%	
119	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,210,457	1,210,457	-	0%	
120		<b>Total Contract Services</b>	<b>9,019,315</b>	<b>8,935,619</b>	<b>(83,696)</b>	<b>-1%</b>	
121							
122		Total Salaries & Benefits	17,245,825	16,475,542	(770,283)	-4%	
123		Total Supplies	1,304,192	1,141,818	(162,374)	-12%	
124		Total Contract Services	9,019,315	8,935,619	(83,696)	-1%	
125		<b>Total Expenses</b>	<b>27,569,332</b>	<b>26,552,979</b>	<b>(1,016,353)</b>	<b>-4%</b>	
143							
144		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>			

**Making Waves Academy  
Budget FY2022**

**MWA Central Office  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
27	8981	John Regina Scully (JRS)	2,488,900	2,486,337	(2,563)	0%	
31	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,210,457	1,210,457	-	0%	
32		<b>Total Income</b>	<b>3,699,357</b>	<b>3,696,794</b>	<b>(2,563)</b>	0%	
33							
37							
38		<b>Expenses</b>					
43	1409	Certificated Special Temporary COLA Bonus	176,000	182,000	6,000	3%	
45	2100	Classified Instructional Aide Salaries	-	-	-		
47	2300	Classified Supervisor & Administrator Salaries	1,781,659	1,821,247	39,588	2%	Added 2 positions: • Associate Director of Talent • HR Employment Manager
48	2400	Classified Clerical and Office Salaries	188,322	174,710	(13,612)	-7%	
50		<b>Total Salaries</b>	<b>2,145,981</b>	<b>2,177,957</b>	<b>31,976</b>	1%	
51	3101	Certificated STRS	62,286	56,287	(5,999)	-10%	
52	3301	Certificated Social Security/Medicare	131,108	135,305	4,197	3%	
53	3401	Certificated Health & Welfare Benefits	247,435	249,425	1,990	1%	
54	3501	Certificated Unemployment Insurance	5,606	5,606	-	0%	
55	3601	Certificated Workers Comp Insurance	27,898	28,313	416	1%	
56	3701	Certificated Retirement Match	68,690	74,848	6,158	9%	
57	3999	Accrued Paid Time Off	98,948	98,948	-	0%	
58		<b>Total Benefits</b>	<b>641,972</b>	<b>648,733</b>	<b>6,761</b>	1%	
59		<b>Total Salaries &amp; Benefits</b>	<b>2,787,953</b>	<b>2,826,690</b>	<b>38,737</b>	1%	
60							

**Making Waves Academy  
Budget FY2022**

**MWA Central Office  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
62	4200	Books and Other Reference Materials	2,050	1,700	(350)	-17%	
65	4330	Office Supplies	9,400	7,400	(2,000)	-21%	
66	4390	Other Food	2,500	2,000	(500)	-20%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	1,500	1,500	-	0%	
68	4420	Computers and IT Supplies (non-capitalized)	20,450	13,450	(7,000)	-34%	
71	4990	Contingency	60,000	40,000	(20,000)	-33%	
72		<b>Total Supplies</b>	<b>95,900</b>	<b>66,050</b>	<b>(29,850)</b>	<b>-31%</b>	
73	5210	Conference Fees	27,500	23,000	(4,500)	-16%	
74	5215	Travel - Mileage, Parking, Tolls	4,150	2,700	(1,450)	-35%	
75	5220	Travel - Airfare & Lodging	12,500	5,500	(7,000)	-56%	Savings from fewer PD's attended due Travel restrictions of COVID-19
76	5225	Travel - Meals & Entertainment	4,700	3,350	(1,350)	-29%	
77	5305	Professional Dues & Memberships	18,000	25,500	7,500	42%	
83	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
89	5803	Accounting Fees	30,000	30,000	-	0%	
90	5804	Legal Fees	70,000	70,000	-	0%	
93	5810	Contracted Services	270,650	268,950	(1,700)	-1%	
95	5810.002	Student Information & Assessment	63,247	63,247	-	0%	
97	5810.004	Intervention & Consultation	20,000	15,000	(5,000)	-25%	
98	5810.005	Psychological Services	5,000	5,000	-	0%	
101	5810.008	Information Technology	99,308	94,308	(5,000)	-5%	
105	5820	Recruiting - Students	-	10,000	10,000		
106	5821	Printing and Reproduction	2,500	2,500	-	0%	
108	5850	Staff Recruitment	102,250	84,750	(17,500)	-17%	
109	5851	Continuing Education Support	25,000	20,000	(5,000)	-20%	
110	5853	Payroll Processing Fees	43,000	54,000	11,000	26%	
113	5905	Company Cell Phones	7,500	15,500	8,000	107%	New cell phone equipment for staff
114	5910	Internet and Wifi	-	-	-		
115	5915	Postage and Delivery	3,000	3,550	550	18%	
117	5992	Bank fees	1,000	1,000	-	0%	
120		<b>Total Contract Services</b>	<b>815,504</b>	<b>804,054</b>	<b>(11,450)</b>	<b>-1%</b>	
121							

**Making Waves Academy  
Budget FY2022**

**MWA Central Office  
2nd Interim Budget**

	A	B	C	H	K	L	M
					Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)			Notes
122		Total Salaries & Benefits	2,787,953	2,826,690	38,737	1%	
123		Total Supplies	95,900	66,050	(29,850)	-31%	
124		Total Contract Services	815,504	804,054	(11,450)	-1%	
125		<b>Total Expenses</b>	<b>3,699,357</b>	<b>3,696,794</b>	<b>(2,563)</b>	0%	
126							
127		<b>Net Income</b>	<b>0</b>	<b>0</b>			

Making Waves Academy  
Budget FY2022

MWA-"School" and MWA Central Office  
2nd Interim Budget

	A	B	C	H	K	L	
1		<b>Summary</b>					
					<b>Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)</b>	<b>% Variance (C) vs. (A)</b>	
2	<b>Account #</b>	<b>Account Title</b>	<b>FY2022 1st Interim Budget (A)</b>	<b>FY2022 2nd Interim Budget (C)</b>			
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	5,915,170	5,432,154	(483,016)	-8%	
5	8012	Education Protection Account Entitlement	2,445,507	1,944,830	(500,677)	-20%	
6	8096	In Lieu of Property Taxes	3,156,599	3,156,599	-	0%	
7	8181	Special Education - Federal	133,602	115,005	(18,597)	-14%	
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%	
9	8290	Federal Title I - Basic Grant	311,795	308,648	(3,147)	-1%	
10	8295	Federal Title II - Teacher and Principal Training	46,245	46,165	(80)	0%	
11	8296	Federal Title III - LEP	34,052	34,052	-	0%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,601	629	3%	
13	8299	CARES LLM and ESSER Funding	1,021,253	723,094	(298,159)	-29%	
14	8305	ESSER Funding III	765,078	1,366,457	601,379	79%	
15	8311	State - Special Education	722,257	657,829	(64,429)	-9%	
16	8520	Child Nutrition Programs - State	25,871	25,871	-	0%	
17	8525	Expanded Learning Opportunity Grant	768,553	568,553	(200,000)	-26%	
18	8545	School Fac Lease Rmbsmnt SB740	1,100,963	1,060,346	(40,617)	-4%	
19	8550	Mandate Block Grand Funding CA	28,827	28,827	-	0%	
20	8560	State Lottery	230,357	209,769	(20,588)	-9%	
22	8592	After School Program Grant	177,559	203,483	25,924	15%	
23	8621	Measure G Parcel Tax	309,177	306,181	(2,996)	-1%	
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
27	8981	John Regina Scully (JRS)	11,189,653	11,175,111	(14,542)	0%	
28	8986	School Supplies	6,000	6,000	-	0%	
29	8988	In-Kind Donations	9,000	9,000	-	0%	
30	8990	Contribution - Restricted	100,000	100,000	-	0%	
31	INCO.INC	Central Office (Revenue from Shared Services)	1,210,457	1,210,457	-	0%	
32		<b>Total Income</b>	<b>31,318,688</b>	<b>30,299,773</b>	<b>(1,018,916)</b>	<b>-3%</b>	

Making Waves Academy  
Budget FY2022

MWA-"School" and MWA Central Office  
2nd Interim Budget

	A	B	C	H	K	L
			FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
33						
38		<b>Expenses</b>				
39	1100	Teacher Salaries	5,262,306	5,014,828	(247,478)	-5%
40	1103	Substitute Teacher Salaries	557,909	703,737	145,829	26%
41	1200	Certificated Pupil Support	721,652	703,640	(18,011)	-2%
42	1300	Certificated Supervisor & Administrator Salaries	1,396,082	1,362,840	(33,242)	-2%
43	1409	Certificated Special Temporary COLA Bonus	1,910,500	1,852,000	(58,500)	-3%
44	1900	Certificated Other Salaries	390,234	354,762	(35,472)	-9%
45	2100	Classified Instructional Aide Salaries	748,961	551,624	(197,336)	-26%
46	2200	Classified Support Staff Salaries	707,865	745,067	37,202	5%
47	2300	Classified Supervisor & Administrator Salaries	2,462,621	2,517,174	54,553	2%
48	2400	Classified Clerical and Office Salaries	934,495	798,942	(135,554)	-15%
49	2900	Classified Other Salaries	153,424	140,994	(12,430)	-8%
50		<b>Total Salaries</b>	<b>15,246,048</b>	<b>14,745,609</b>	<b>(500,439)</b>	<b>-3%</b>
51	3101	Certificated STRS	1,547,340	1,511,041	(36,299)	-2%
52	3301	Certificated Social Security/Medicare	543,046	521,610	(21,436)	-4%
53	3401	Certificated Health & Welfare Benefits	2,071,732	1,942,550	(129,182)	-6%
54	3501	Certificated Unemployment Insurance	21,219	21,219	-	0%
55	3601	Certificated Workers Comp Insurance	198,849	165,343	(33,506)	-17%
56	3701	Certificated Retirement Match	183,530	178,846	(4,684)	-3%
57	3999	Accrued Paid Time Off	222,014	216,014	(6,000)	-3%
58		<b>Total Benefits</b>	<b>4,787,730</b>	<b>4,556,623</b>	<b>(231,107)</b>	<b>-5%</b>
59		<b>Total Salaries &amp; Benefits</b>	<b>20,033,778</b>	<b>19,302,232</b>	<b>(731,546)</b>	<b>-4%</b>
60						
61	4100	Approved Textbooks and Core Curricula Mate	161,000	161,000	-	0%
62	4200	Books and Other Reference Materials	5,050	3,700	(1,350)	-27%
63	4315	Custodial Supplies	100,000	100,000	-	0%
64	4325	Instructional Materials & Supplies	301,375	225,001	(76,374)	-25%
65	4330	Office Supplies	10,900	8,900	(2,000)	-18%
66	4390	Other Food	7,500	7,000	(500)	-7%
67	4410	Furniture, Equipment & Supplies (non-capitaliz	10,500	8,500	(2,000)	-19%
68	4420	Computers and IT Supplies (non-capitalized)	241,915	234,915	(7,000)	-3%
69	4710	Student Food Services	486,852	406,852	(80,000)	-16%
70	4910	Emergency Supplies	5,000	5,000	-	0%
71	4990	Contingency	70,000	47,000	(23,000)	-33%
72		<b>Total Supplies</b>	<b>1,400,092</b>	<b>1,207,868</b>	<b>(192,224)</b>	<b>-14%</b>

Making Waves Academy  
Budget FY2022

MWA-"School" and MWA Central Office  
2nd Interim Budget

	A	B	C	H	K	L
			FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
73	5210	Conference Fees	131,875	123,875	(8,000)	-6%
74	5215	Travel - Mileage, Parking, Tolls	12,775	9,825	(2,950)	-23%
75	5220	Travel - Airfare & Lodging	33,775	23,275	(10,500)	-31%
76	5225	Travel - Meals & Entertainment	20,750	16,900	(3,850)	-19%
77	5305	Professional Dues & Memberships	33,000	38,600	5,600	17%
78	5421	General Liability Insurance	205,949	238,949	33,000	16%
79	5510	Utilities - Gas and Electric	336,000	336,000	-	0%
80	5515	Janitorial & Gardening Services	546,600	546,600	-	0%
81	5525	Utilities - Waste	48,000	56,000	8,000	17%
82	5530	Utilities - Water	56,000	81,000	25,000	45%
83	5605	Equipment Leases and Rentals	155,000	155,000	-	0%
84	5610	Occupancy Rent	1,753,179	1,753,179	-	0%
85	5612	Additional Facilities Use Fees	27,000	23,500	(3,500)	-13%
86	5615	Repairs and Maintenance - Building	160,000	160,000	-	0%
87	5617	Repairs and Maintenance - Non-computer Equ	3,000	3,000	-	0%
88	5618	Repairs & Maintenance - Auto	6,500	6,500	-	0%
89	5803	Accounting Fees	30,000	30,000	-	0%
90	5804	Legal Fees	70,000	70,000	-	0%
91	5805	External Management and Administrative Fees	-	-	-	
92	5806	County Oversight Fees	107,000	107,000	-	0%
93	5810	Contracted Services	972,967	1,059,941	86,974	9%
94	5810.001	Food Service Administration	1,000	1,000	-	0%
95	5810.002	Student Information & Assessment	63,247	63,247	-	0%
96	5810.003	Student Transportation	437,180	164,710	(272,470)	-62%
97	5810.004	Intervention & Consultation	420,183	415,183	(5,000)	-1%
98	5810.005	Psychological Services	694,566	694,566	-	0%
99	5810.006	Substitute Teachers	75,000	95,000	20,000	27%
100	5810.007	Interscholastics - Coaches	86,000	90,000	4,000	5%
101	5810.008	Information Technology	1,067,276	1,097,776	30,500	3%
102	5810.009	Outsourced Teaching	-	-	-	
103	5811	Student Exam Fees	17,000	17,000	-	0%
104	5812	College Entrance Exams	-	-	-	
105	5820	Recruiting - Students	1,000	10,000	9,000	900%
106	5821	Printing and Reproduction	29,000	31,500	2,500	9%
107	5840	Entrance, Admission, & Ticket Fees (not staff	52,400	37,900	(14,500)	-28%

Making Waves Academy  
Budget FY2022

MWA-"School" and MWA Central Office  
2nd Interim Budget

	A	B	C	H	K	L
			FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
108	5850	Staff Recruitment	103,250	84,750	(18,500)	-18%
109	5851	Continuing Education Support	122,500	122,500	-	0%
110	5853	Payroll Processing Fees	43,000	54,000	11,000	26%
111	5897	Special Ed Encroachment WCCUSD	461,290	461,290	-	0%
112	5898	Use Tax	1,000	1,000	-	0%
113	5905	Company Cell Phones	84,700	87,700	3,000	4%
114	5910	Internet and Wifi	96,600	101,600	5,000	5%
115	5915	Postage and Delivery	25,000	25,550	550	2%
116	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
117	5992	Bank fees	1,000	1,000	-	0%
118	6900	Depreciation and Amortization	25,000	25,000	-	0%
119	INCO.EXP 5895	Central Office (Shared Services Allocati	1,210,457	1,210,457	-	0%
120		<b>Total Contract Services</b>	<b>9,834,819</b>	<b>9,739,673</b>	<b>(95,146)</b>	<b>-1%</b>
121						
122		Total Salaries & Benefits	20,033,778	19,302,232	(731,546)	-4%
123		Total Supplies	1,400,092	1,207,868	(192,224)	-14%
124		Total Contract Services	9,834,819	9,739,673	(95,146)	-1%
125		<b>Total Expenses</b>	<b>31,268,689</b>	<b>30,249,772</b>	<b>(1,018,916)</b>	<b>-3%</b>
126						
127		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>		



# Coversheet

## Annual Board Book Discussion

**Section:** II. Standing Reports  
**Item:** I. Annual Board Book Discussion  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Most Likely to Succeed\_Discussion Questions.docx

## Discussion Questions

### *Most Likely to Succeed: Preparing our Kids for the Innovation Era*

For this year's board book, we wanted to read a book that provides concrete ideas and solutions for opportunities and challenges that we're tackling at Making Waves. Given how the pandemic is disrupting both K-12 and higher education and how it is changing the future of work, we thought it would be interesting to read a book about how schools and colleges can evolve to better prepare students to thrive in the new workforce.

Tony Wagner and Ted Dintersmith wrote Most Likely to Succeed: Preparing our Kids for the Innovation Era in 2015, but their reflections on how to change our current models of education to prepare students to be passionate and creative problem-solvers at work are still relevant today. This book talks about wholesale structural changes that need to occur across K-12 and higher education, though it's worth noting that while the authors present themselves as iconoclastic, there are times when they are traditional, and even in conflict with our approach, despite their call to reimagine and do things differently, e.g., their views on charter schools, the Common Core standards, and Teach For America. That said, there's a lot in this book that's interesting to discuss.

Important note – this is the first board book we've selected that we hadn't first read ourselves! Fingers crossed that it sparks interesting reflections and discussion.

1. At MWA and CAP we're talking more about what it would look like to provide quality alternate postsecondary pathways that aren't a college degree. The authors say that the notion that "the college degree is the essential credential" is a "premise that is completely out of date" and that a singular focus on college-ready curriculum leaves students ill-prepared for life, career, and citizenship (146). What do you think? Does this impact how you're thinking about our approach to postsecondary pathways?
2. The authors say that education in the 21<sup>st</sup> century should provide kids the opportunity to opt into content they're excited about so they can discover their passions and purpose, develop critical skills, and be inspired (46). They also say: "We need to help students develop decisive life advantages – things they are so good at, so passionate about, that they stand out in adding value to their employer or community (46). At MWA and CAP, to what extent are we supporting students to discover their passions, so they are developing decisive life advantages? If we're not, what are the obstacles – our philosophy, our curriculum, our coaching approach, state-level K-12 and college requirements?
3. The authors share several narrative stories of millennials and how the current higher education system didn't adequately support them or prepare them for the innovation era – Jaime, a student from a low-income background who struggled to adjust to UCLA, took a year off, and ultimately graduated but with significant student loan debt (77); Rebeca, an affluent student who didn't find what she needed at Harvard so dropped out and became an entrepreneur (185). What stood out to you from their stories? What did it make you think of our Wave-Makers and their college experiences?
4. This book explores "the contradiction between what students must do to earn a high school or college degree versus what makes them most likely to succeed in the world of work, citizenship, and lifelong learning." If we want to reimagine our school so students are most likely to succeed in the world of work, how should we do this when our kids will still be held to standards of the current system and come from socioeconomic backgrounds that don't provide a safety net?
5. Annmarie Neal, former chief talent officer at Cisco, said, "The students that thrive within today's education system are achievement driven, rule-oriented, compliant, linear, singular in focus (i.e., a business or engineering major). The world of work today requires future leaders to be relationship or

collaboration driven, rule-defining, creative and innovative, lateral and polymathic in focus” (167). What role should MWA and CAP play to develop students who are creative and innovative problem-solvers?

6. In chapter 4, the authors dive deep into their ideas for the optimal K-12 curriculum, exploring content areas like Math, English, Writing, Speaking and Presenting and Science (83-144). In the final chapter, the authors detail several concrete innovations in colleges (241) and in K-12 schools (246). Did any of the suggestions made around curriculum changes resonate with you? Which innovations most inspired and excited you?

# Coversheet

## A-G Completion Improvement Grant Discussion

**Section:** III. Non-Action Items  
**Item:** A. A-G Completion Improvement Grant Discussion  
**Purpose:** Discuss  
**Submitted by:** Jon Siapno  
**Related Material:**  
A-G Completion Improvement Grant Program, Plan for Making Waves Academy 02.28.2022 jss.docx

### BACKGROUND:

Making Waves Academy is projected to receive \$473,276 pursuant to the A-G Completion Improvement Grant Program (EC 41590). The purpose of the grant is to help increase the number of high school students who graduate from high school with A-G eligibility. The funds will be available for use through the 2025-26 school year. Making Waves Academy seeks to use this funding to expand access to coursework to satisfy A-G course requirements by establishing new partnerships with post-secondary educational institutions through a dual enrollment program.

### RECOMMENDATION:

Community input is a required stipulation of the A-G Completion Improvement Grant Program. We recommend that the Board of Making Waves Academy discuss our plans for using grant funding during a public board meeting, scheduled on March 10, 2022.



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## **A-G Completion Improvement Grant Program (EC 41590) Plan for Making Waves Academy**

### **Background**

Making Waves Academy is projected to receive \$473,276 pursuant to the A-G Completion Improvement Grant Program (EC 41590). The purpose of the grant is to help increase the number of high school students who graduate from high school with A-G eligibility. The funds will be available for use through the 2025-26 school year. Making Waves Academy seeks to use this funding to expand access to coursework to satisfy A-G course requirements by establishing new partnerships with post-secondary educational institutions through a dual enrollment program.

### **Recommendation**

Community input is a required stipulation of the A-G Completion Improvement Grant Program. We recommend that the Board of Making Waves Academy discuss our plans for using grant funding during a public board meeting, scheduled on March 10, 2022.



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## **A-G Completion Improvement Grant Program (EC 41590) Plan for Making Waves Academy**

### **What**

Making Waves Academy is projected to receive \$473,276 pursuant to the A-G Completion Improvement Grant Program (EC 41590). The purpose of the grant is to help increase the number of high school students who graduate from high school with A-G eligibility. The funds will be available for use through the 2025-26 school year.

### **So what?**

Making Waves Academy seeks to use this funding to expand access to coursework to satisfy A-G course requirements by establishing new partnerships with post-secondary educational institutions through a dual enrollment program. A dual enrollment program at Making Waves Academy would provide students the opportunity to earn up to two years of college credits while completing high school diploma requirements. Through a College and Career Access Partnership (CCAP<sup>1</sup>) Agreement with a participating community college district, Making Waves Academy would be able to offer community college courses to participating high school students during the school day, while keeping enrollment closed to the general public (AB 288<sup>2</sup>).

### **Now what?**

Community input is a required stipulation of the A-G Completion Improvement Grant Program. We recommend that the Board of Making Waves Academy discuss our plans for using grant funding during a public board meeting, scheduled on March 10, 2022.

Following material revisions that may originate from community and educational partner input, the A-G Completion Improvement Grant plan will then be adopted at a subsequent public board meeting, scheduled on May 5, 2022.

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<sup>1</sup> A College and Career Access Partnership (CCAP) Agreement is an agreement or contract between a community college and K12 school district that documents how the partners will provide college and career pathways to students for the purpose of offering or expanding dual enrollment opportunities for students who may not already be college bound or who are underrepresented in higher education.

<sup>2</sup> Assembly Bill 288 (2015) authorizes the governing board of a community college district to enter into a College and Career Access Pathways (CCAP) partnership with the governing board of a school district with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, or helping high school pupils achieve college and career readiness. The bill requires the partnership agreement to outline the terms of the partnership, as specified, and to establish protocols for information sharing, joint facilities use, and parental consent for high school pupils to enroll in community college courses.



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### Supplemental Information

**Table 1. Proposed distribution of funding for the A-G Completion Improvement Grant.**

To launch a dual enrollment program at Making Waves Academy, grant funding will be used toward a certificated pupil support administrator salary, health and welfare benefits and insurance, instructional materials, and conferences and professional development.

	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Estimated Grant Totals</b>	25% of grant <b>\$118,319</b>	25% of grant <b>\$118,319</b>	25% of grant <b>\$118,319</b>	25% of grant <b>\$118,319</b>	New revenue needed <b>\$0</b>

<b>Table 2. Description of use of funds.</b>
<p><i>A grant recipient shall develop a plan on or before April 1, 2022, describing how the funds received under this section will increase or improve services for unduplicated pupils to improve A–G eligibility, including information about the number of pupils identified for opportunities to retake courses pursuant to paragraph (2) of subdivision (e).</i></p>
<p>Making Waves Academy developed its plan for the A-G Completion Improvement Grant Program on February 17, 2022.</p> <p>Making Waves Academy seeks to use this funding to expand access to coursework to satisfy A-G course requirements by establishing new partnerships with post-secondary educational institutions through a dual enrollment program. A dual enrollment program at Making Waves Academy would provide students the opportunity to earn up to two years of college credits while completing high school diploma requirements.</p> <p>Through a College and Career Access Partnership (CCAP) Agreement with a participating community college district, Making Waves Academy would be able to offer community college courses to participating high school students during the school day, while keeping enrollment closed to the general public (AB 288).</p> <p>All students will have the option to enroll in courses offered through the dual enrollment program, including 176 students currently identified as needing to retake courses.</p>



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**Table 3. Supplement, not supplant.**

*The plan shall include information regarding how the plan and described services supplement, and do not supplant, those services identified in the school district’s local control and accountability plan required pursuant to Section 52060, the county superintendent of schools’ local control and accountability plan required pursuant to Section 52066, or the charter school’s local control and accountability plan required pursuant to Section 47605 or 47605.6 and Section 47606.5, and the local educational agency’s learning recovery program plan adopted pursuant to Section 43522.*

Making Waves Academy does not currently offer a dual enrollment program, therefore use of this grant to develop such an opportunity would supplement, not supplant, our current services.

**Table 4. Nondiscrimination policy.**

*The plan shall also include a description of the extent to which all pupils within the local educational agency, particularly unduplicated pupils, will have access to A–G courses approved by the University of California.*

All students at Making Waves Academy may participate in our dual enrollment program, which, pursuant to Education Code Section 41590, is designed to help increase the number of high school students who graduate from high school with A-G eligibility.

In accordance with our institutional goals, the dual enrollment program at Making Waves Academy remains committed to using funding from the A-G Completion Improvement Grant to expand access to coursework to satisfy A-G course requirements by establishing new partnerships with post-secondary educational institutions.

Our dual enrollment program is compliant with our school nondiscrimination policy.

MWA does not discriminate against any student or employee on the basis of actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, citizenship, immigration status, religion, religious affiliation, sexual orientation, or any other characteristic that is contained in the definition of hate crimes in the California Penal Code.

MWA adheres to all provisions of federal law related to students with disabilities, including, but not limited to, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990 (“ADA”), and the Individuals with Disabilities Education Improvement Act of 2004 (“IDEIA”).

MWA is committed to providing a work and educational atmosphere that is free of unlawful





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harassment under Title IX of the Education Amendments of 1972 (sex); Titles IV, VI, and VII of the Civil Rights Act of 1964 (race, color, or national origin); The Age Discrimination in Employment Act of 1967; The Age Discrimination Act of 1975; the IDEIA; and Section 504 and Title II of the ADA (mental or physical disability). MWA also prohibits sexual harassment, including cyber sexual bullying, and harassment based upon pregnancy, childbirth or related medical conditions, race or ethnicity, religion, religious affiliation, creed, color, immigration status, gender, gender identity, gender expression, national origin or ancestry, physical or mental disability, medical condition, marital status, age, sexual orientation, or any other basis protected by federal, state, local law, ordinance or regulation. MWA does not condone or tolerate harassment of any type, including discrimination, intimidation, or bullying, including cyber sexual bullying, by any employee, independent contractor or other person with which MWA does business, or any other individual, student, or volunteer. This applies to all employees, students, or volunteers and relationships, regardless of position or gender. MWA will promptly and thoroughly investigate any complaint of harassment and take appropriate corrective action, if warranted. The lack of English language skills will not be a barrier to admission or participation in MWA’s programs or activities. MWA prohibits retaliation against anyone who files a complaint or who participates in a complaint investigation.

Any student who believes they have been subject to misconduct prohibited by this Policy or has witnessed such prohibited misconduct is encouraged to immediately report any act of such misconduct to the Coordinator: Dean of Students, 4123 Lakeside Drive Richmond, CA 94806 Ph. (510) 262-1511. Complaints regarding such misconduct may also be made to the U.S. Department of Education, Office for Civil Rights.

**Table 5. Community input.**

*In order to ensure community and stakeholder input, the plan shall be discussed at a regularly scheduled meeting by the governing board of the school district, county board of education, or governing body of the charter school and adopted at a subsequent regularly scheduled meeting.*

Making Waves Academy will present its A-G Completion Improvement Grant plan for discussion during a public board meeting, scheduled on March 10, 2022.

Following material revisions that may originate from community and educational partner input, the A-G Completion Improvement Grant plan will then be adopted at a subsequent public board meeting, scheduled on May 5, 2022.



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**Table 6. Mid-cycle report.**

*A grant recipient shall report to the Superintendent on or before December 31, 2023, on how they are measuring the impact of the funds received under this section on their A–G completion rate, as identified within their plan, and the outcomes based on those measurements.*

Making Waves Academy plans to prepare a mid-cycle report on the A-G completion rate, as identified within our plan, and the outcomes based on those measurements.

**Table 7. Report to legislature.**

*The department shall compile the information reported pursuant to this subdivision and submit a report to the appropriate policy and fiscal committees of the Legislature on or before April 30, 2024, and shall update the state board on the contents of that report at a regularly scheduled meeting of the state board.*

Not applicable to Making Waves Academy.

**Table 8. Final report.**

*A grant recipient shall report to the Superintendent on or before August 31, 2026, on final outcomes that measure the impact of the funds received under this section on their A–G completion rate.*

Making Waves Academy plans to prepare a report on the final outcomes related to our A-G completion rate.



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**Table 9. Dual enrollment courses offered by Contra Costa College through neighboring high schools.**

A dual enrollment program at Making Waves Academy would offer a variety of courses that would appeal to a wide range of students.

Date	Course	Secondary Course	High School	Type
Fall 2019	CIS 166A	Basic Web Page Development	De Anza HS	Articulated
Fall 2019	MEDIC 150	Medical Terminology	De Anza HS	Dual Enrollment
Fall 2019	ENGL 1A	Composition and Reading	Mare Island Tech	Dual Enrollment
Spring 2020	COUNS 120	Managing College Success	Aspire Academy	
Spring 2020	ADJUS 135	Law and Democracy	De Anza HS	Dual Enrollment
Spring 2020	CIS 166B	Advanced Webpage Development	De Anza HS	Dual Enrollment
Spring 2020	MEDIC 206	EHRs and Computer Applications	De Anza HS	Dual Enrollment
Spring 2020	CIS 166A	Basic Web Page Development	El Cerrito HS	Dual Enrollment
Spring 2020	CIS 166B	Advanced Webpage Development	El Cerrito HS	Dual Enrollment
Spring 2020	Coun 140	Job Strategies	Greenwood	Dual Enrollment
Spring 2020	BOT 210A	Keyboard Skills through Word Processing	Kennedy HS	Dual Enrollment
Spring 2020	CIS 166A	Basic Web Page Development	Kennedy HS	Articulated
Spring 2020	CIS 166B	Advanced Webpage Development	Kennedy HS	Articulated
Spring 2020	CIS 190B	Windows Fundamentals	Kennedy HS	Dual Enrollment
Spring 2020	ENGL 1C	Critical Thinking and Advanced Composition	Mare Island Tech	Dual Enrollment
Spring 2020	ENGIN 112	Introduction to Engineering	Pinole Valley HS	Articulated
Spring 2021	ADJUS 135	Law and Democracy	Richmond HS	Dual Enrollment
Spring 2022	ENGIN 112	Introduction to Engineering	Richmond HS	Articulated
Summer 2019	MATH 164	Introduction to Probability and Statistics	Mare Island Tech	
Summer 2019	SPCH 120	Public Speaking	Mare Island Tech	



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## Education Code 41590

(a) For the 2021–22 fiscal year, the sum of five hundred forty-seven million five hundred thirteen thousand dollars (\$547,513,000) is hereby appropriated from the General Fund to the Superintendent for allocation for the A–G Completion Improvement Grant Program in the manner and for the purpose set forth in this section.

(b) The A–G Completion Improvement Grant Program is hereby established for the purpose of providing additional supports to local educational agencies to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate from high school with A–G eligibility.

(c) (1) (A) For the 2021–22 fiscal year, the Superintendent shall allocate three hundred million dollars (\$300,000,000) of the sum appropriated pursuant to subdivision (a), in an equal amount for every unduplicated pupil enrolled in grades 9 to 12, inclusive, as reported in the California Longitudinal Pupil Achievement Data System for the 2020–21 fiscal year Fall 1 Submission to each local educational agency that is identified by the department pursuant to subdivision (h) as having an overall A–G completion rate of less than 67 percent. A local educational agency that is otherwise eligible and is receiving concentration grant funding as of the second principal apportionment certification for the 2020–21 fiscal year shall receive a total allocation under this paragraph of not less than seventy-five thousand dollars (\$75,000). These funds are available for expenditure or encumbrance through the 2025–26 fiscal year.

(B) The allocation under this paragraph shall be known as an A–G Access Grant.

(2) (A) For the 2021–22 fiscal year, the Superintendent shall allocate one hundred million dollars (\$100,000,000) of the sum appropriated pursuant to subdivision (a), in an equal amount for every unduplicated pupil enrolled in grades 9 to 12, inclusive, as reported in the California Longitudinal Pupil Achievement Data System for the 2020–21 fiscal year Fall 1 Submission to each local educational agency that is identified by the department pursuant to subdivision (h) as having an overall A–G completion rate of 67 percent or higher. A local educational agency that is otherwise eligible and is receiving concentration grant funding as of the second principal apportionment certification for the 2020–21 fiscal year shall receive a total allocation under this paragraph of not less than seventy-five thousand dollars (\$75,000). These funds are available for expenditure or encumbrance through the 2025–26 fiscal year.

(B) The allocation under this paragraph shall be known as an A–G Success Grant.



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(d) (1) A–G Access Grants and A–G Success Grants shall be used for activities that directly support pupil access to, and successful completion of, the A–G course requirements. Eligible activities may include, but are not limited to, any of the following:

(A) Providing teachers, administrators, and counselors with professional development opportunities to improve the local educational agency’s A–G completion rate.

(B) Developing comprehensive advising plans and pupil supports, including tutoring programs, to improve the local educational agency’s A–G completion rate.

(C) Expanding access to coursework or other opportunities to satisfy A–G course requirements to all pupils, including, but not necessarily limited to, unduplicated pupils. These opportunities may include, but shall not be limited to, course development, course review, incorporating A–G course requirements into the local educational agency’s graduation requirements, and new or expanded partnerships with other secondary or postsecondary educational institutions.

(D) Advanced Placement and International Baccalaureate fees for unduplicated pupils.

(2) The Legislature encourages local educational agencies to direct A–G Success Grant funds towards pupils in danger of not achieving a grade of “C” or better in A–G courses.

(e) (1) (A) For the 2021–22 fiscal year, the Superintendent shall allocate one hundred forty-seven million five hundred thirteen thousand dollars (\$147,513,000) of the sum appropriated pursuant to subdivision (a), in an equal amount for every unduplicated pupil enrolled in grades 9 to 12, inclusive, as reported in the California Longitudinal Pupil Achievement Data System for the 2020–21 fiscal year Fall 1 Submission to each local educational agency. A local educational agency that is otherwise eligible and is receiving concentration grant funding as of the second principal apportionment certification for the 2020–21 fiscal year shall receive a total allocation under this paragraph of not less than seventy-five thousand dollars (\$75,000). These funds are available for expenditure or encumbrance through the 2025–26 fiscal year.

(B) The allocation under this subdivision shall be known as an A–G Learning Loss Mitigation Grant.

(2) (A) (i) A–G Learning Loss Mitigation Grants shall be used to allow pupils who receive a grade of “D,” “F,” or “Fail” in an A–G approved course in the spring semester of 2020 or the 2020–21 school year to retake those A–G courses.

(ii) The method of offering pupils the opportunity to retake courses provided in clause (i) shall be determined by the local educational agency.



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(B) If sufficient funds are available after implementing subparagraph (A), a local educational agency may also use grant funds to offer credit recovery opportunities to all pupils to ensure pupils are able to graduate high school on time.

(f) A grant recipient shall develop a plan on or before April 1, 2022, describing how the funds received under this section will increase or improve services for unduplicated pupils to improve A–G eligibility, including information about the number of pupils identified for opportunities to retake courses pursuant to paragraph (2) of subdivision (e). The plan shall include information regarding how the plan and described services supplement, and do not supplant, those services identified in the school district’s local control and accountability plan required pursuant to Section 52060, the county superintendent of schools’ local control and accountability plan required pursuant to Section 52066, or the charter school’s local control and accountability plan required pursuant to Section 47605 or 47605.6 and Section 47606.5, and the local educational agency’s learning recovery program plan adopted pursuant to Section 43522. The plan shall also include a description of the extent to which all pupils within the local educational agency, particularly unduplicated pupils, will have access to A–G courses approved by the University of California. In order to ensure community and stakeholder input, the plan shall be discussed at a regularly scheduled meeting by the governing board of the school district, county board of education, or governing body of the charter school and adopted at a subsequent regularly scheduled meeting.

(g) A grant recipient shall report to the Superintendent on or before December 31, 2023, on how they are measuring the impact of the funds received under this section on their A–G completion rate, as identified within their plan, and the outcomes based on those measurements. The department shall compile the information reported pursuant to this subdivision and submit a report to the appropriate policy and fiscal committees of the Legislature on or before April 30, 2024, and shall update the state board on the contents of that report at a regularly scheduled meeting of the state board. A grant recipient shall report to the Superintendent on or before August 31, 2026, on final outcomes that measure the impact of the funds received under this section on their A–G completion rate.

(h) The Superintendent shall annually post on the department’s internet website in an easily accessible location a list of each local educational agency’s and each individual high school’s A–G completion rate.

(i) For purposes of this section, the following definitions apply:

(1) “A–G completion rate” means the percentage of pupils who have satisfied the A–G subject matter requirements for admission to the California State University and the University of California with a grade of “C” or better in each of the required courses upon graduation for the prior year.



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(2) “A–G course” means a course that may be used to satisfy the A–G subject matter requirements for admission to the California State University and the University of California.

(3) “A–G eligibility” means the pupil has satisfied the A–G subject matter requirements for admission to the California State University and the University of California with a grade of “C” or better in each of the required courses.

(4) “Local educational agency” means a school district, county office of education, or charter school.

(5) “Unduplicated pupil” has the same meaning as in Sections 42238.01 and 42238.02.

(j) For purposes of making the computations required by Section 8 of Article XVI of the California Constitution, the appropriation made by subdivision (a) shall be deemed to be “General Fund revenues appropriated for school districts,” as defined in subdivision (c) of Section 41202, for the 2020–21 fiscal year, and included within the “total allocations to school districts and community college districts from General Fund proceeds of taxes appropriated pursuant to Article XIII B,” as defined in subdivision (e) of Section 41202, for the 2020–21 fiscal year.

(Amended by Stats. 2021, Ch. 252, Sec. 10. (AB 167) Effective September 23, 2021.)

# Coversheet

## Board Commitment Form & Form 700s for 2022

**Section:** III. Non-Action Items  
**Item:** D. Board Commitment Form & Form 700s for 2022  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Form 700\_Complete\_03042022.pdf



## **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**

<u><b>Designated Position</b></u>	<u><b>Assigned Disclosure Category</b></u>
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 Ashley Yarbrough at [ayarbrough@mwacademy.org](mailto:ayarbrough@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).

# 2021-2022 Statement of Economic Interests



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## Form 700

A Public Document

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### ***Helpful Resources***

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

## **California Fair Political Practices Commission**

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: [www.fppc.ca.gov](http://www.fppc.ca.gov)

December 2021

## 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?

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

### QUESTIONS?

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### 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
- 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 Newly Created Boards and Commissions:** File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

#### 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 as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

### 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. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

### When to file:

#### Annual Statements

##### ⇒ March 1, 2022

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

##### ⇒ April 1, 2022

- Most other filers

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

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, 2021, and December 31, 2021, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2023, or April 1, 2023, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2022. (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, 2021, through December 31, 2021. If the period covered by the statement is different than January 1, 2021, through December 31, 2021, (for example, you assumed office between October 1, 2020, and December 31, 2020 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 2021.

- 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, 2021, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2021, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2020, and December 31, 2020, 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 2021.

### 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.

### Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1

**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)***

<p><b>Annual:</b> The period covered is January 1, 2021, through December 31, 2021.</p> <p><b>-or-</b> The period covered is ____/____/____, through December 31, 2021.</p> <p><b>Assuming Office:</b> Date assumed ____/____/____</p> <p><b>Candidate:</b> Date of Election _____ and office sought, if different than Part 1: _____</p>	<p><b>Leaving Office:</b> Date Left ____/____/____ <i>(Check one circle.)</i></p> <p>The period covered is January 1, 2021, through the date of leaving office.</p> <p><b>-or-</b> The period covered is ____/____/____, through the date of leaving office.</p>
---	--

**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 separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
  - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

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 their 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 the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

### 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 2021 annual statement, **do not** change the pre-printed dates to reflect 2022. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2022, through December 31, 2022, will be disclosed on your statement filed in 2023. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position 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. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

**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:

\_\_\_\_\_/\_\_\_\_\_/21      \_\_\_\_/\_\_\_\_\_/21  
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

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\_\_\_\_\_/\_\_\_\_\_/21      \_\_\_\_/\_\_\_\_\_/21  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

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

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IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/21      \_\_\_\_/\_\_\_\_\_/21  
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:

\_\_\_\_\_/\_\_\_\_\_/21      \_\_\_\_/\_\_\_\_\_/21  
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:

\_\_\_\_\_/\_\_\_\_\_/21      \_\_\_\_/\_\_\_\_\_/21  
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:

\_\_\_\_\_/\_\_\_\_\_/21      \_\_\_\_/\_\_\_\_\_/21  
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:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/21	____/____/21	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
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:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/21	____/____/21	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
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)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

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

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$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:		
\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/21	____/____/21	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST  
 Property Ownership/Deed of Trust       Stock       Partnership

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

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:		
\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/21	____/____/21	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST  
 Property Ownership/Deed of Trust       Stock       Partnership

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

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		
\$10,001 - \$100,000	____/____/21	____/____/21
\$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 \_\_\_\_\_

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FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/21	____/____/21
\$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: ____/____/XX    ____/____/XX ACQUIRED                  DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold                  Yrs. remaining <input type="checkbox"/> 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		▶ 1. INCOME RECEIVED	
NAME OF SOURCE OF INCOME _____		NAME OF SOURCE OF INCOME _____	
ADDRESS <i>(Business Address Acceptable)</i> _____		ADDRESS <i>(Business Address Acceptable)</i> _____	
BUSINESS ACTIVITY, IF ANY, OF SOURCE _____		BUSINESS ACTIVITY, IF ANY, OF SOURCE _____	
YOUR BUSINESS POSITION _____		YOUR BUSINESS POSITION _____	
GROSS INCOME RECEIVED	No Income - Business Position Only	GROSS INCOME RECEIVED	No Income - Business Position Only
\$500 - \$1,000	\$1,001 - \$10,000	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	\$10,001 - \$100,000	OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED		CONSIDERATION FOR WHICH INCOME WAS RECEIVED	
Salary	Spouse's or registered domestic partner's income <i>(For self-employed use Schedule A-2.)</i>	Salary	Spouse's or registered domestic partner's income <i>(For self-employed use Schedule A-2.)</i>
Partnership <i>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</i>		Partnership <i>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</i>	
Sale of _____ <i>(Real property, car, boat, etc.)</i>		Sale of _____ <i>(Real property, car, boat, etc.)</i>	
Loan repayment		Loan repayment	
Commission or Rental Income, <i>list each source of \$10,000 or more</i>		Commission or Rental Income, <i>list each source of \$10,000 or more</i>	
_____ <i>(Describe)</i>		_____ <i>(Describe)</i>	
Other _____ <i>(Describe)</i>		Other _____ <i>(Describe)</i>	

▶ 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:

NAME OF LENDER* _____ ADDRESS <i>(Business Address Acceptable)</i> _____ BUSINESS ACTIVITY, IF ANY, OF LENDER _____ HIGHEST BALANCE DURING REPORTING PERIOD \$500 - \$1,000 \$1,001 - \$10,000 \$10,001 - \$100,000 OVER \$100,000	INTEREST RATE _____ %      None TERM (Months/Years) _____ SECURITY FOR LOAN None      Personal residence Real Property _____ <span style="margin-left: 150px;"><i>Street address</i></span> _____ <span style="margin-left: 150px;"><i>City</i></span> Guarantor _____ Other _____ <span style="margin-left: 150px;"><i>(Describe)</i></span>
--	---

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 \$520 limit in 2021. (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 \$500 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>AMT: \$</small> 550.00
<small>(if gift)</small>	
<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> - <u>09</u> / <u>08</u> / <u>XX</u>	<small>AMT: \$</small> 3,874.38
<small>(if gift)</small>	
<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 economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) 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 Act'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 instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). 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.

## Questions and Answers Continued

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- 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.
- 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.)

## Questions and Answers Continued

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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.

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 that real property.

## Questions and Answers Continued

### 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.
- 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 2021 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- 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.
- 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.

# Coversheet

## Board Minutes: January 27, 2022 Board Meeting

**Section:** IV. Action Items  
**Item:** A. Board Minutes: January 27, 2022 Board Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for January Board Meeting on January 27, 2022

APPROVED



# Making Waves Academy

## Minutes

### January Board Meeting

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#### Date and Time

Thu Jan 27, 2022 at 10:30 AM

#### Location

<https://mwacademy.zoom.us/j/89559617855?pwd=MFZHSgd6QWh0UHhBVWVLCmVnZWNPOT09>

Passcode: 043062

Or One tap mobile :

US: +16699006833,,89559617855#,,,,\*043062# or +13462487799,,89559617855#,,,,\*043062#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 346 248 7799 or +1 253 215 8782 or +1 312 626 6799 or +1 929 436 2866 or +1 301 715 8592

Webinar ID: 895 5961 7855

Passcode: 043062

International numbers available: <https://mwacademy.zoom.us/j/89559617855>

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#### COMING SOON (Update: translation delayed, will post as soon as it is available)

- HAGA CLIC AQUÍ para acceder a la agenda y portadas en español/CLICK HERE to access agenda and cover sheets in Spanish:  
[https://drive.google.com/file/d/1GKRv56xNpoQYIclv\\_HM77JX3Ym9a2R0s/view?usp=sharing](https://drive.google.com/file/d/1GKRv56xNpoQYIclv_HM77JX3Ym9a2R0s/view?usp=sharing)
- HAGA CLIC AQUÍ para acceder el reporte escolar/CLICK HERE to access the school board report in Spanish: <https://drive.google.com/file/d/1GL6I1vli2EIUvJcMpox-wXyzaDQB3byW/view?usp=sharing>

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:*

**Ashley Yarbrough at [ayarbrough@mwacademy.org](mailto:ayarbrough@mwacademy.org) or 510-779-1427.**

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In accordance with AB 361 in the State of California, we will be hosting this board meeting via teleconference due to the following circumstances:

- The MWA Board of Directors is holding a meeting during a proclaimed state of emergency by the State of California due to the COVID-19 pandemic.

### 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 may submit a request to speak before 9:00 AM on the day of the board meeting or use the raise hand function during the public comment sections of the meeting.**
  - **If you would like to send your request to speak prior to the meeting, please email your request to [ayarbrough@mwacademy.org](mailto:ayarbrough@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.

De acuerdo con AB 361 en el Estado de California, organizaremos esta reunión de la junta directiva a través de teleconferencia debido a la siguiente circunstancia:

- La Junta Directiva de MWA sea reuniera durante un estado de emergencia proclamado por el Estado de California debido a la pandemia de COVID-19.

### Comentarios públicos

- *El público puede dirigirse a la Junta Directiva de la MWA con respecto a cualquier asunto dentro de la jurisdicción del tema materia por la Junta Directiva de la MWA.*
- *Bajo comentario público, los miembros del público pueden:*
  - *Hacer comentarios sobre los puntos del orden del día*
  - *Hacer comentarios sobre puntos no incluidos en el orden del día*
  - **Las presentaciones están limitadas a dos minutos cada una**, o un total de veinte minutos para todos los oradores, o se puede acortar el límite de dos minutos.
- *De acuerdo con la Ley Brown, la Junta Directiva de la MWA puede escuchar los comentarios, pero no discutirán ni tomarán medidas sobre los temas presentados. La respuesta de los miembros de la Junta Directiva a las declaraciones o preguntas de las personas que comentan temas que no figuran en el orden del día es muy limitada.*

- **Mientras las reuniones se llevan a cabo virtualmente, los miembros del público que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.**
  - **Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a [ayarbrough@mwacademy.org](mailto:ayarbrough@mwacademy.org) en inglés o español.**
  - **En su solicitud:**
    - **Incluya su nombre para que pueda ser llamado cuando sea su turno de hablar.**
    - **indicar si es un comentario público general para el comienzo de la reunión o si es comentario público sobre un artículo específico del programa (incluya el número del artículo).**
    - **Durante la reunión, le llamaremos por su nombre y deberá utilizar la función de "levantar la mano" para identificarse.**
- **En virtud de la SB1036, las actas de esta reunión omitirán los nombres de los estudiantes y padres y otra información del directorio, excepto cuando lo requiera la orden judicial o por la ley federal. Si un padre/tutor legal desea que se incluya un nombre, se debe informar a la junta antes de su comentario público.**

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

Ashley Yarbrough at [ayarbrough@mwacademy.org](mailto:ayarbrough@mwacademy.org) or 510-779-1427.

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

**Tenga en cuenta que todos los horarios de la agenda son estimaciones.**

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### **Directors Present**

Alicia Klein (remote), Esther Hugo (remote), Janis Glover (remote), Jessica Laughlin (remote), Layla Naranjo (remote)

### **Directors Absent**

Ana Barron, Margaret Watson

### **Guests Present**

Alton B. Nelson Jr. (remote), Ashley Yarbrough (remote), Elizabeth Martinez (remote), Evangelia Ward-Jackson (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 27, 2022 at 10:33 AM.

### **B. Record Attendance**

### **C. Board Findings Pursuant to Government Code Section 54953(e)**



Esther Hugo made a motion to approve the Board Findings Pursuant to Government Code Section 54953(e).

Jessica Laughlin seconded the motion.

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

**Roll Call**

Ana Barron	Absent
Jessica Laughlin	Aye
Layla Naranjo	Aye
Esther Hugo	Aye
Margaret Watson	Absent
Alicia Klein	Aye
Janis Glover	Aye

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

Board President shared the following:

- Continual Adaptations during COVID continue
- Responses to Staff Concerns from leadership
- Ongoing Steps to Build Understanding across different groups at MWA

**E. Public Comment**

No public comment was made.

**II. Standing Reports**

**A. Mission Connection: Student Interviews**

Lead Social Worker, Rachel Navarro, hosted a junior student and an alumni/current employee who shared what it means to have social workers onsite, especially during this time.

**B. Appreciation for Burak Gursel**

Board shared appreciation for Burak Gursel, former board member.

**C. Deep Dive: FPA/Services**

Drs. Fruge and Green-Fruge review the psychological services provided by their team and the impact the services have on MWA.

**D. Senior School Director Written Report**

Board asked questions regarding the Senior School Director report which included:

- Social Worker Update by Rachel Navarro, Lead Social Worker
- Athletics Update by Jeff Hazel, Athletics Director

**E. CEO Report**

Board made comments and asked questions about the CEO report which covered action plans related to staff concerns.

**F.**

### **Q&A on Written Chief Operating Officer Report (COO)**

Board reviewed and asked questions about the COO's written report which focused on COVID updates and closure impacts.

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

There were no questions about the written finance report.

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

Senior School Director, Dr. Evangelia Ward-Jackson, provided an update on School Site Council.

- Parent, student, and faculty members that were elected have gone through their training.
- First SSC meeting of the semester took place this month (January 2022)

### **I. Break**

Board adjourned for a 10-minute break.

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

### **A. Supplement & Mid-Year Update: 2021–22 Local Control and Accountability Plan**

Board reviewed the LCAP Supplement and the Mid-Year LCAP Update which included:

- Updates on the Budget Overview for Parents
- LCAP Actions Expenditure and Implementation Update
- 2021 Progress toward LCAP Goals and Outcomes
- Educational Partner Input (Board discussion)

### **B. Public Comment - Non-Action Items & Action Items**

- Parent made a public comment regarding the LCAP and opportunities for input.

### **C. Committee and Advisory Committee Updates**

Board Members, Jessica Laughlin and Layla Naranjo, provided an update regarding the Culture and Climate Advisory Committee and the Diversity, Equity, and Inclusion Advisory Committee.

## **IV. Action Items**

### **A. Board Minutes: December 9, 2021 Board Meeting**

Layla Naranjo made a motion to approve the minutes from December Board Meeting on 12-09-21.

Jessica Laughlin seconded the motion.

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

#### **Roll Call**

Jessica Laughlin Aye

Layla Naranjo Aye

**Roll Call**

Esther Hugo Aye  
Janis Glover Aye  
Ana Barron Absent  
Alicia Klein Aye  
Margaret Watson Absent

**B. Approve Minutes: Special Board Meeting, December 14, 2021**

Janis Glover made a motion to approve the minutes from Special Board Meeting on 12-14-21.

Layla Naranjo seconded the motion.

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

**Roll Call**

Ana Barron Absent  
Margaret Watson Absent  
Esther Hugo Aye  
Jessica Laughlin Aye  
Layla Naranjo Aye  
Alicia Klein Aye  
Janis Glover Aye

**C. Vendor Invoices**

Esther Hugo made a motion to approve the vendor invoices for December 2021 totaling: \$765,758.

Layla Naranjo seconded the motion.

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

**Roll Call**

Margaret Watson Absent  
Janis Glover Aye  
Ana Barron Absent  
Jessica Laughlin Aye  
Layla Naranjo Aye  
Alicia Klein Aye  
Esther Hugo Aye

**D. Approval of Form J-13A - Request for Allowance of Attendance due to Emergency Conditions**

Jessica Laughlin made a motion to approve MWA's Form J-13 application.

Esther Hugo seconded the motion.

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

**Roll Call**

Esther Hugo Aye  
Margaret Watson Absent  
Layla Naranjo Aye  
Ana Barron Absent  
Alicia Klein Aye  
Jessica Laughlin Aye  
Janis Glover Aye

**E. School Accountability Report Card (SARC)**

Esther Hugo made a motion to approve the School Accountability Report Card (SARC) with some edits to the parental involvement section and FTE counts.

Janis Glover seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Jessica Laughlin	Aye
Margaret Watson	Absent
Layla Naranjo	Aye
Janis Glover	Aye
Alicia Klein	Aye
Ana Barron	Absent
Esther Hugo	Aye

**F. Employee COVID-19 Vaccine Policy Amendment**

Janis Glover made a motion to approve the amendment of MWA's COVID-19 Vaccine Policy.  
Jessica Laughlin seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Esther Hugo	Aye
Margaret Watson	Absent
Layla Naranjo	Aye
Ana Barron	Absent
Jessica Laughlin	Aye
Janis Glover	Aye
Alicia Klein	Aye

**G. 1Care Diagnostic Invoice**

Layla Naranjo made a motion to approve the 1Care Diagnostic Invoice.  
Janis Glover seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

Jessica Laughlin	Aye
Alicia Klein	Aye
Esther Hugo	Aye
Margaret Watson	Absent
Janis Glover	Aye
Layla Naranjo	Aye
Ana Barron	Absent

**H. Degree Conferral**

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

**Roll Call**

Alicia Klein	Aye
Esther Hugo	Aye
Ana Barron	Absent
Jessica Laughlin	Aye
Margaret Watson	Absent
Layla Naranjo	Aye
Janis Glover	Aye

**V. Day-of Presentation Slides (MWA Board: Do Not Read in Advance)**

**A.**

## **Slides Presented at Board Meeting**

### **B. Documentos traducidos al español/Documents translated to Spanish**

[School Report](#)

[Agendas & Coversheets](#)

## **VI. Discussion Items**

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

Board members shared appreciation for MWA teachers and staff.

### **B. Schedule of Remaining Board of Directors Meetings 2021-2022**

- March 10th, 2022, 10:30am-2:00pm
- May 5th, 2022, 4:00pm-7:30pm
- June 16th, 2022, 10:30am-2:00pm

## **VII. 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 1:52 PM.

Respectfully Submitted,  
Elizabeth Martinez

# Coversheet

## Committee Minutes: February 15, 2022 Audit Advisory Committee

**Section:** IV. Action Items  
**Item:** B. Committee Minutes: February 15, 2022 Audit Advisory Committee  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes of MWA Audit Comm. Meeting 2.15.22.pdf

**MINUTES OF MEETING OF AUDIT COMMITTEE OF THE  
BOARD OF DIRECTORS  
of  
MAKING WAVES ACADEMY**

**February 15, 2022**

A meeting of the Audit Committee of the Board of Directors of the Making Waves Academy (the "Committee"), was duly noticed and convened by Zoom video conference call on February 15, 2022, commencing at 2:06 p.m. PST.

The following members attended the meeting:

Ron Cohan, Chair  
Lori Kulvin Crawford  
Phil Gordon  
Alicia Malet Klein

Also in attendance:

Lili Huang, CPA, Principal, CliftonLarsonAllen LLP (CLA)  
Wallace Wei, CFO, Making Waves Academy (MWA)  
Hung Mai, Director of Finance, MWA

Ms. Kulvin Crawford agreed to take the minutes. Due notice having been given and with all members present, the Chair announced that a quorum was present and called the meeting to order. The meeting proceeded to cover matters on an agenda and in other materials circulated to the Committee prior to the meeting, including CLA Engagement Letters for audit services and tax exemption returns dated February 9, 2022.

**1. OVERVIEW OF AUDIT PLAN**

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

**2. FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX – FISCAL YEAR ENDED JUNE 30, 2021**

Ms. Huang asked if there were any questions on the Form 990 and a brief discussion ensued, following which the Committee agreed to recommend approval by the MWA Board.

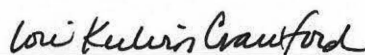
## 2. EXECUTIVE SESSION

The Committee met in executive session with MWA staff and Ms. Huang excused from that portion of the meeting. The Committee approved the engagement of CLA for the annual audit of the financial statements and preparation of the return of organization exempt from income tax for the fiscal year ending June 30, 2022.

The Committee also accepted and approved the Return of Organization Exempt from Income Tax (Form 990) for the fiscal year ended June 30, 2021.

There being no further business to consider, the meeting was adjourned at 2:30 p.m.

Date: February 15, 2022



Lori Kulvin Crawford



# Coversheet

## Committee Minutes: March 3, 2022 Finance Advisory Committee

**Section:** IV. Action Items  
**Item:** C. Committee Minutes: March 3, 2022 Finance Advisory Committee  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** MWA Finance Advisory Committee Meeting Minutes-03.03.2022.pdf



## Finance Advisory Committee Meeting Minutes

**Date and Time:** March 3<sup>rd</sup>, 2022, at 10:30 AM

**Location:** Zoom Meeting

**ATTENDING:**

**Committee Members:** Alicia Malet Klein, Lori Crawford, and Sid Landman

**MWA Staff:** CEO Alton B. Nelson, Jr., CFO Wallace Wei, and Director of Finance Hung Mai

**Guests:** Ken Blum, Patrick O'Donnell, and Jane Choi

- **State Budget Update**
  - The CFO briefed the committee on the state revenues outlook and the Governor's January budget proposal.
  
- **FY'22 2<sup>nd</sup> Interim Budget**
  - The CFO highlighted the major changes from the FY'22 1<sup>st</sup> Interim Budget to the FY'22 2<sup>nd</sup> Interim Budget.
  - The committee recommended the FY'22 2<sup>nd</sup> Interim Budget to the MWA Board for approval.
  
- **Next Finance Advisory Committee Meeting Date**
  - The committee confirmed that the next meeting will on Tuesday, April 19, 2022 at 2 pm.

# Coversheet

## Approve 2021-22 2nd Interim Budget Report

**Section:** IV. Action Items  
**Item:** D. Approve 2021-22 2nd Interim Budget Report  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** MWA School 2021-22 2nd Interim Budget.pdf  
MWA Central Office 2021-22 2nd Interim Budget.pdf

**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: 2021-22

To the entity that approved the charter school:

x) 2021-22 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) 2021-22 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>Denise Porterfield</u>	<u>Alton B. Nelson, Jr.</u>
Name	Name
<u>Deputy Superintendent, Business &amp; Admir</u>	<u>Chief Executive Officer</u>
Title	Title
<u>925-942-3418</u>	<u>510-262-1511</u>
Phone	Phone
<u><a href="mailto:dporterfield@cccoe.k12.us">dporterfield@cccoe.k12.us</a></u>	<u><a href="mailto:anelson@mwacademy.org">anelson@mwacademy.org</a></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: 2021-22

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>A REVENUES</b>										
1. Revenue Limit Sources										
State Aid - Current Year	8011	7,799,857		7,799,857	2,767,629		2,767,629	5,432,154		5,432,154
Education Protection Account State Aid - Current Year	8012	1,148,117		1,148,117	1,303,856		1,303,856	1,944,830		1,944,830
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	3,156,599		3,156,599	1,594,989		1,594,989	3,156,599		3,156,599
Other Revenue Limit Transfers	8091, 8097			-			-			-
Total, Revenue Limit Sources		12,104,573	-	12,104,573	5,666,474	-	5,666,474	10,533,583	-	10,533,583
2. Federal Revenues										
No Child Left Behind	8290			-			-			-
Special Education - Federal	8181, 8182		136,200	136,200			-	115,005		115,005
Child Nutrition - Federal	8220		388,741	388,741		177,243	177,243	388,741		388,741
Other Federal Revenues	8110, 8260-8299		2,145,096	2,145,096		898,511	898,511	2,501,017		2,501,017
Total, Federal Revenues		-	2,670,037	2,670,037	-	1,075,754	1,075,754	-	3,004,763	3,004,763
3. Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE		681,000	681,000		404,654	404,654		657,829	657,829
All Other State Revenues	StateRevAO	225,054	2,177,066	2,402,120	109,973	435,549	545,522	217,619	1,879,230	2,096,849
Total, Other State Revenues		225,054	2,858,066	3,083,120	109,973	840,203	950,176	217,619	2,537,059	2,754,678
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	8,847,650	409,177	9,256,827	6,168,386		6,168,386	9,903,774	406,181	10,309,955
Total, Local Revenues		8,847,650	409,177	9,256,827	6,168,386	-	6,168,386	9,903,774	406,181	10,309,955
5. TOTAL REVENUES										
		21,177,277	5,937,280	27,114,557	11,944,833	1,915,957	13,860,790	20,654,976	5,948,003	26,602,979
<b>B EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	3,896,662	1,538,333	5,434,995	1,869,041	788,931	2,657,972	4,390,443	1,328,123	5,718,566
Certificated Pupil Support Salaries	1200	730,784	0	730,784	408,048		408,048	703,640		703,640
Certificated Supervisors' and Administrators' Salaries	1300	1,313,051	0	1,313,051	741,284		741,284	1,362,840		1,362,840
Other Certificated Salaries	1900	128,517	225,315	353,832	146,282	59,295	205,577	120,089	234,673	354,762
Total, Certificated Salaries		6,069,014	1,763,648	7,832,662	3,164,655	848,226	4,012,881	6,577,012	1,562,796	8,139,808
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	772,961	191,783	964,744	248,999	27,282	276,281	341,856	209,768	551,624
Non-certificated Support Salaries	2200	652,921	0	652,921	363,201		363,201	745,067		745,067
Non-certificated Supervisors' and Administrators' Sal.	2300	742,955	0	742,955	409,589		409,589	695,927		695,927
Clerical and Office Salaries	2400	934,525	0	934,525	289,558		289,558	624,232		624,232
Other Non-certificated Salaries	2900	139,293	0	139,293	73,776		73,776	140,994		140,994
Total, Non-certificated Salaries		3,242,655	191,783	3,434,438	1,385,123	27,282	1,412,405	2,548,076	209,768	2,757,844
3. Employee Benefits										
STRS	3101-3102	1,407,373	-	1,407,373	617,335		617,335	1,454,754		1,454,754
PERS	3201-3202	0	-	-			-			-
OASDI / Medicare / Alternative	3301-3302	436,689	-	436,689	188,424		188,424	386,305		386,305
Health and Welfare Benefits	3401-3402	1,880,525	-	1,880,525	859,137		859,137	1,693,125		1,693,125
Unemployment Insurance	3501-3502	65,805	-	65,805	15,612		15,612	15,613		15,613
Workers' Compensation Insurance	3601-3602	171,094	-	171,094	81,834		81,834	137,029		137,029
OPEB, Allocated	3701-3702	0	-	-			-			-
OPEB, Active Employees	3751-3752	0	-	-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802	0	-	-			-			-
Other Employee Benefits	3901-3902	2,057,069	-	2,057,069	838,747		838,747	1,891,064		1,891,064
Total, Employee Benefits		6,018,555	-	6,018,555	2,601,089	-	2,601,089	5,577,890	-	5,577,890
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	169,000	0	169,000	97,575		97,575	161,000		161,000
Books and Other Reference Materials	4200	3,000	0	3,000			-	2,000		2,000
Materials and Supplies	4300	378,188	21,687	399,875	125,572	8,927	134,499	310,524	20,977	331,501
Noncapitalized Equipment	4400	10,465	220,000	230,465	57,570		57,570	228,465		228,465
Food	4700	87,240	414,612	501,852	10,087	186,685	196,772	4,240	414,612	418,852
Total, Books and Supplies		647,893	656,299	1,304,192	290,804	195,612	486,416	706,229	435,589	1,141,818
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-			-			-
Travel and Conferences	5200	86,853	41,472	128,325	31,367	11,004	42,371	93,160	46,165	139,325
Dues and Memberships	5300	16,000	0	16,000	5,516		5,516	13,100		13,100
Insurance	5400	193,006	0	193,006	140,883		140,883	238,949		238,949
Operations and Housekeeping Services	5500	1,133,500	0	1,133,500	542,556		542,556	1,019,600		1,019,600
Rentals, Leases, Repairs, and Noncap. Improvements	5600	153,250	1,916,729	2,069,979	1,097,132	32,903	1,130,035	1,025,133	1,060,346	2,085,479
Professional/Consulting Services and Operating Expend.	5800	3,339,951	1,367,349	4,707,300	1,975,546	800,930	2,776,476	2,577,227	2,633,339	5,210,566
Communications	5900	201,600	0	201,600	105,637		105,637	203,600		203,600
Total, Services and Other Operating Expenditures		5,124,160	3,325,550	8,449,710	3,898,637	844,837	4,743,474	5,170,769	3,739,850	8,910,619

**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: 2021-22

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	25,000		25,000
Total, Capital Outlay		25,000	-	25,000	10,617	-	10,617	25,000	-	25,000
<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>		<b>21,127,277</b>	<b>5,937,280</b>	<b>27,064,557</b>	<b>11,350,925</b>	<b>1,915,957</b>	<b>13,266,882</b>	<b>20,604,976</b>	<b>5,948,003</b>	<b>26,552,979</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		50,000	-	50,000	593,908	-	593,908	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	593,908	-	593,908	50,000	-	50,000
<b>F FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a As of July 1	9791	5,683,834		5,683,834	5,683,834	-	5,683,834	5,683,834	-	5,683,834
b Adjustments to Beginning Balance	9793, 9795			-			-			-
c Adjusted Beginning Balance		5,683,834	-	5,683,834	5,683,834	-	5,683,834	5,683,834	-	5,683,834
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,733,834	-	5,733,834	6,277,742	-	6,277,742	5,733,834	-	5,733,834
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	5,733,834	-	5,733,834	6,277,742	-	6,277,742	5,733,834	-	5,733,834

**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: 2021-22

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	7,799,857	2,767,629	5,432,154	(2,367,703)	-30.36%
Education Protection Account State Aid - Current Year	8012	1,148,117	1,303,856	1,944,830	796,713	69.39%
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	3,156,599	1,594,989	3,156,599	-	0.00%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		12,104,573	5,666,474	10,533,583	(1,570,990)	-12.98%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	136,200	-	115,005	(21,195)	-15.56%
Child Nutrition - Federal	8220	388,741	177,243	388,741	-	0.00%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	2,145,096	898,511	2,501,017	355,921	16.59%
Total, Federal Revenues		2,670,037	1,075,754	3,004,763	334,726	12.54%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	-
Special Education - State	StateRevSE	681,000	404,654	657,829	(23,171)	-3.40%
All Other State Revenues	StateRevAO	2,402,120	545,522	2,096,849	(305,271)	-12.71%
Total, Other State Revenues		3,083,120	950,176	2,754,678	(328,442)	-10.65%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	9,256,827	6,168,386	10,309,955	1,053,128	11.38%
Total, Local Revenues		9,256,827	6,168,386	10,309,955	1,053,128	11.38%
5. TOTAL REVENUES		27,114,557	13,860,790	26,602,979	(511,578)	-1.89%
<b>B EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,434,995	2,657,972	5,718,566	283,571	5.22%
Certificated Pupil Support Salaries	1200	730,784	408,048	703,640	(27,144)	-3.71%
Certificated Supervisors' and Administrators' Salaries	1300	1,313,051	741,284	1,362,840	49,789	3.79%
Other Certificated Salaries	1900	353,832	205,577	354,762	930	0.26%
Total, Certificated Salaries		7,832,662	4,012,881	8,139,808	307,146	3.92%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	964,744	276,281	551,624	(413,120)	-42.82%
Non-certificated Support Salaries	2200	652,921	363,201	745,067	92,146	14.11%
Non-certificated Supervisors' and Administrators' Sal.	2300	742,955	409,589	695,927	(47,028)	-6.33%
Clerical and Office Salaries	2400	934,525	289,558	624,232	(310,293)	-33.20%
Other Non-certificated Salaries	2900	139,293	73,776	140,994	1,701	1.22%
Total, Non-certificated Salaries		3,434,438	1,412,405	2,757,844	(676,594)	-19.70%
3. Employee Benefits						
STRS	3101-3102	1,407,373	617,335	1,454,754	47,381	3.37%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	436,689	188,424	386,305	(50,384)	-11.54%
Health and Welfare Benefits	3401-3402	1,880,525	859,137	1,693,125	(187,400)	-9.97%
Unemployment Insurance	3501-3502	65,805	15,612	15,613	(50,192)	-76.27%
Workers' Compensation Insurance	3601-3602	171,094	81,834	137,029	(34,065)	-19.91%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-
Other Employee Benefits	3901-3902	2,057,069	838,747	1,891,064	(166,005)	-8.07%
Total, Employee Benefits		6,018,555	2,601,089	5,577,890	(440,665)	-7.32%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	169,000	97,575	161,000	(8,000)	-4.73%
Books and Other Reference Materials	4200	3,000	-	2,000	(1,000)	-33.33%
Materials and Supplies	4300	399,875	134,499	331,501	(68,374)	-17.10%
Noncapitalized Equipment	4400	230,465	57,570	228,465	(2,000)	-0.87%
Food	4700	501,852	196,772	418,852	(83,000)	-16.54%
Total, Books and Supplies		1,304,192	486,416	1,141,818	(162,374)	-12.45%

**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: 2021-22

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	128,325	42,371	139,325	11,000	8.57%
Dues and Memberships	5300	16,000	5,516	13,100	(2,900)	-18.13%
Insurance	5400	193,006	140,883	238,949	45,943	23.80%
Operations and Housekeeping Services	5500	1,133,500	542,556	1,019,600	(113,900)	-10.05%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,069,979	1,130,035	2,085,479	15,500	0.75%
Professional/Consulting Services and Operating Expend.	5800	4,707,300	2,776,476	5,210,566	503,266	10.69%
Communications	5900	201,600	105,637	203,600	2,000	0.99%
Total, Services and Other Operating Expenditures		8,449,710	4,743,474	8,910,619	460,909	5.45%
<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	25,000	-	0.00%
Total, Capital Outlay		25,000	10,617	25,000	-	0.00%
<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>		27,064,557	13,266,882	26,552,979	(511,578)	-1.89%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		50,000	593,908	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	-	-	-	-	
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	-	
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		50,000	593,908	50,000	-	0.00%
<b>F FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	5,683,834	5,683,834	5,683,834	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		5,683,834	5,683,834	5,683,834		
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,733,834	6,277,742	5,733,834		
<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	5,733,834	6,277,742	5,733,834	-	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: 2021-22

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 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
<b>A REVENUES</b>						
<b>1. Revenue Limit Sources</b>						
State Aid - Current Year	8011	5,432,154	0	5,432,154	8,548,012	8,804,452
Education Protection Account State Aid - Current Year	8012	1,944,830	0	1,944,830	1,198,041	1,233,982
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	3,156,599	0	3,156,599	3,293,858	3,392,674
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		10,533,583	0	10,533,583	13,039,911	13,431,108
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0	0	0		
Special Education - Federal	8181, 8182	0	115,005	115,005	140,286	144,495
Child Nutrition - Federal	8220	0	388,741	388,741	400,403	412,415
Other Federal Revenues	8110, 8260-8299	0	2,501,017	2,501,017	1,153,736	1,166,349
Total, Federal Revenues		0	3,004,763	3,004,763	1,694,425	1,723,259
<b>3. Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	657,829	657,829	701,430	722,473
All Other State Revenues	StateRevAO	217,619	1,879,230	2,096,849	1,682,538	1,733,013
Total, Other State Revenues		217,619	2,537,059	2,754,678	2,383,968	2,455,486
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	9,903,774	406,181	10,309,955	10,808,190	11,152,936
Total, Local Revenues		9,903,774	406,181	10,309,955	10,808,190	11,152,936
<b>5. TOTAL REVENUES</b>						
		20,654,976	5,948,003	26,602,979	27,926,494	28,762,789
<b>B EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	4,390,443	1,328,123	5,718,566	5,598,044	5,765,985
Certificated Pupil Support Salaries	1200	703,640	0	703,640	752,708	775,289
Certificated Supervisors' and Administrators' Salaries	1300	1,362,840	0	1,362,840	1,352,443	1,393,016
Other Certificated Salaries	1900	120,089	234,673	354,762	364,447	375,380
Total, Certificated Salaries		6,577,012	1,562,796	8,139,808	8,067,642	8,309,670
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	341,856	209,768	551,624	993,686	1,023,497
Non-certificated Support Salaries	2200	745,067	0	745,067	672,509	692,684
Non-certificated Supervisors' and Administrators' Sal.	2300	695,927	0	695,927	765,244	788,201
Clerical and Office Salaries	2400	624,232	0	624,232	962,561	991,438
Other Non-certificated Salaries	2900	140,994	0	140,994	143,472	147,776
Total, Non-certificated Salaries		2,548,076	209,768	2,757,844	3,537,472	3,643,596

**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: 2021-22

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	1,454,754	0	1,454,754	1,449,594	1,493,082
PERS	3201-3202	0	0	0		0
OASDI / Medicare / Alternative	3301-3302	386,305	0	386,305	449,789	463,283
Health and Welfare Benefits	3401-3402	1,693,125	0	1,693,125	1,936,941	1,995,049
Unemployment Insurance	3501-3502	15,613	0	15,613	67,780	69,813
Workers' Compensation Insurance	3601-3602	137,029	0	137,029	176,225	181,514
OPEB, Allocated	3701-3702	0	0	0		
OPEB, Active Employees	3751-3752	0	0	0		
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0		
Other Employee Benefits	3901-3902	1,891,064	0	1,891,064	2,118,781	2,182,344
Total, Employee Benefits		5,577,890	0	5,577,890	6,199,110	6,385,085
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	161,000	0	161,000	174,070	179,292
Books and Other Reference Materials	4200	2,000	0	2,000	3,090	3,183
Materials and Supplies	4300	310,524	20,977	331,501	411,871	424,227
Noncapitalized Equipment	4400	228,465	0	228,465	237,379	244,500
Food	4700	4,240	414,612	418,852	516,908	532,415
Total, Books and Supplies		706,229	435,589	1,141,818	1,343,318	1,383,617
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0	0	0		
Travel and Conferences	5200	93,160	46,165	139,325	132,175	136,140
Dues and Memberships	5300	13,100	0	13,100	16,480	16,974
Insurance	5400	238,949	0	238,949	198,796	204,760
Operations and Housekeeping Services	5500	1,019,600	0	1,019,600	1,167,505	1,202,530
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,025,133	1,060,346	2,085,479	2,132,078	2,196,041
Professional/Consulting Services and Operating Expend.	5800	2,577,227	2,633,339	5,210,566	4,848,520	4,993,976
Communications	5900	203,600	0	203,600	207,648	213,877
Total, Services and Other Operating Expenditures		5,170,769	3,739,850	8,910,619	8,703,202	8,964,298
<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	25,000	0	25,000	25,750	26,523
Total, Capital Outlay		25,000	0	25,000	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>		20,604,976	5,948,003	26,552,979	27,876,494	28,712,789
<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: 2021-22

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		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	5,683,834	0	5,683,834	5,733,834	5,783,834
b Adjustments to Beginning Balance	9793, 9795	0	0	0		
c Adjusted Beginning Balance		5,683,834	0	5,683,834	5,733,834	5,783,834
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,733,834	0	5,733,834	5,783,834	5,833,834
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	5,733,834	0	5,733,834	5,783,834	5,833,834

Making Waves Academy  
Budget FY2022

MWA Central Office  
2nd Interim Budget

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
27	8981	John Regina Scully (JRS)	2,488,900	2,486,337	(2,563)	0%	
31	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,210,457	1,210,457	-	0%	
32		<b>Total Income</b>	<b>3,699,357</b>	<b>3,696,794</b>	<b>(2,563)</b>	0%	
33							
37							
38		<b>Expenses</b>					
43	1409	Certificated Special Temporary COLA Bonus	176,000	182,000	6,000	3%	
45	2100	Classified Instructional Aide Salaries	-	-	-		
47	2300	Classified Supervisor & Administrator Salaries	1,781,659	1,821,247	39,588	2%	Added 2 positions: • Associate Director of Talent • HR Employment Manager
48	2400	Classified Clerical and Office Salaries	188,322	174,710	(13,612)	-7%	
50		<b>Total Salaries</b>	<b>2,145,981</b>	<b>2,177,957</b>	<b>31,976</b>	1%	
51	3101	Certificated STRS	62,286	56,287	(5,999)	-10%	
52	3301	Certificated Social Security/Medicare	131,108	135,305	4,197	3%	
53	3401	Certificated Health & Welfare Benefits	247,435	249,425	1,990	1%	
54	3501	Certificated Unemployment Insurance	5,606	5,606	-	0%	
55	3601	Certificated Workers Comp Insurance	27,898	28,313	416	1%	
56	3701	Certificated Retirement Match	68,690	74,848	6,158	9%	
57	3999	Accrued Paid Time Off	98,948	98,948	-	0%	
58		<b>Total Benefits</b>	<b>641,972</b>	<b>648,733</b>	<b>6,761</b>	1%	
59		<b>Total Salaries &amp; Benefits</b>	<b>2,787,953</b>	<b>2,826,690</b>	<b>38,737</b>	1%	
60							

**Making Waves Academy  
Budget FY2022**

**MWA Central Office  
2nd Interim Budget**

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
62	4200	Books and Other Reference Materials	2,050	1,700	(350)	-17%	
65	4330	Office Supplies	9,400	7,400	(2,000)	-21%	
66	4390	Other Food	2,500	2,000	(500)	-20%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	1,500	1,500	-	0%	
68	4420	Computers and IT Supplies (non-capitalized)	20,450	13,450	(7,000)	-34%	
71	4990	Contingency	60,000	40,000	(20,000)	-33%	
72		<b>Total Supplies</b>	<b>95,900</b>	<b>66,050</b>	<b>(29,850)</b>	<b>-31%</b>	
73	5210	Conference Fees	27,500	23,000	(4,500)	-16%	
74	5215	Travel - Mileage, Parking, Tolls	4,150	2,700	(1,450)	-35%	Savings from fewer PD's attended due Travel restrictions of COVID-19
75	5220	Travel - Airfare & Lodging	12,500	5,500	(7,000)	-56%	
76	5225	Travel - Meals & Entertainment	4,700	3,350	(1,350)	-29%	
77	5305	Professional Dues & Memberships	18,000	25,500	7,500	42%	
83	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
89	5803	Accounting Fees	30,000	30,000	-	0%	
90	5804	Legal Fees	70,000	70,000	-	0%	
93	5810	Contracted Services	270,650	268,950	(1,700)	-1%	
95	5810.002	Student Information & Assessment	63,247	63,247	-	0%	
97	5810.004	Intervention & Consultation	20,000	15,000	(5,000)	-25%	
98	5810.005	Psychological Services	5,000	5,000	-	0%	
101	5810.008	Information Technology	99,308	94,308	(5,000)	-5%	
105	5820	Recruiting - Students	-	10,000	10,000		
106	5821	Printing and Reproduction	2,500	2,500	-	0%	
108	5850	Staff Recruitment	102,250	84,750	(17,500)	-17%	
109	5851	Continuing Education Support	25,000	20,000	(5,000)	-20%	
110	5853	Payroll Processing Fees	43,000	54,000	11,000	26%	
113	5905	Company Cell Phones	7,500	15,500	8,000	107%	New cell phone equipment for staff
114	5910	Internet and Wifi	-	-	-		
115	5915	Postage and Delivery	3,000	3,550	550	18%	
117	5992	Bank fees	1,000	1,000	-	0%	
120		<b>Total Contract Services</b>	<b>815,504</b>	<b>804,054</b>	<b>(11,450)</b>	<b>-1%</b>	
121							

Making Waves Academy  
Budget FY2022

MWA Central Office  
2nd Interim Budget

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
122		Total Salaries & Benefits	2,787,953	2,826,690	38,737	1%	
123		Total Supplies	95,900	66,050	(29,850)	-31%	
124		Total Contract Services	815,504	804,054	(11,450)	-1%	
125		<b>Total Expenses</b>	<b>3,699,357</b>	<b>3,696,794</b>	<b>(2,563)</b>	0%	
126							
127		<b>Net Income</b>	<b>0</b>	<b>0</b>			

# Coversheet

## Sage Intacct Renewal

**Section:** IV. Action Items  
**Item:** E. Sage Intacct Renewal  
**Purpose:** Vote  
**Submitted by:** Hung Mai  
**Related Material:** Sage Intacct Agreement.pdf

### BACKGROUND:

Intacct is our accounting system.

Fiscal Impact: \$17,002

### 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:** 08-Feb-2022  
**Offer Expires:** 17-Mar-2022  
**Quote #:** Q-271905

## Renewal Order Schedule

**Prepared For:**

**Name:** Alton Nelson  
**Company:** Making Waves Academy  
**Address:** 4123 Lakeside Drive  
 Richmond, CA 94806  
**Phone:** (510) 262-1511  
**Email:** anelson@mwacademy.org

**Bill To:**

**Name:** Hung Mai  
**Company:** Making Waves Academy  
**Address:** 4123 Lakeside Drive  
 Richmond, CA 94806  
**Phone:** (510) 262-1511  
**Email:** hmai@mwacademy.org

## Terms

**Term Length:** 12 (months)  
**Subscription Period:** 19-Mar-2022 through 18-Mar-2023

**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	5,700.00	2,864.25	2,835.75
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	2,880.00	288.00	12,960.00
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 the Client to perform testing, training, integration modeling, etc. in a non-production copy company environment. The fee is 10% of the current list price of the company's production account and includes 1 Sandbox or Copy Company and up to 4 refreshes a year to that Sandbox. Additional refreshes are charged at the standard hourly Professional Services rate. Each additional Sandbox or Copy Company requires an additional purchase at 10% of the current list price.	1.00	2,010.00	804.00	1,206.00
<b>Sage Intacct Services Total:</b>					USD 17,001.75

**Grand Total:** USD 17,001.75

**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

## 2020-21 990 and 199 Tax Return

**Section:** IV. Action Items  
**Item:** F. 2020-21 990 and 199 Tax Return  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Making Waves Academy 2020 990 Client Draft 4.pdf

CLIFTONLARSONALLEN LLP  
2210 EAST ROUTE 66  
GLENORA, CA 91740

MAKING WAVES ACADEMY  
4123 LAKESIDE DRIVE  
RICHMOND, CA 94806



DRAFT

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

DRAFT



CliftonLarsonAllen LLP  
CLAconnect.com

Making Waves Academy  
4123 Lakeside Drive  
Richmond, CA 94806

Making Waves Academy:

Enclosed is the organization's 2020 Exempt Organization return.

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 16, 2022 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.

### **A few final reminders relating to your tax return filings:**

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP

DRAFT





CliftonLarsonAllen LLP  
CLAconnect.com

**MAKING WAVES ACADEMY**  
**FORM 990 INCOME TAX RETURN**  
**FOR YEAR ENDED JUNE 30, 2021**

DRAFT

\*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\*

**IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-0047

Form **8879-EO**

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021

**2020**

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization or person subject to tax

Taxpayer identification number

**MAKING WAVES ACADEMY**

**20-8967421**

Name and title of officer or person subject to tax

**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, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, 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.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>26,162,120.</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above organization or  I am a person subject to tax with respect to (name of organization) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 94806  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 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 or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 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.

Signature of officer or person subject to tax ▶ \*\*\*\*\* 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 2020 electronically filed return 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 ▶ MEI-LI HUANG Date ▶ 02/16/22

**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** (2020)

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2020**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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.

**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

<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		<b>D</b> Employer identification number <b>20-8967421</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>4123 LAKESIDE DRIVE</b>		<b>E</b> Telephone number <b>510-262-1511</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>RICHMOND, CA 94806</b>		<b>G</b> Gross receipts \$ <b>26,162,120.</b>
	<b>F</b> Name and address of principal officer: <b>ALTON B. NELSON, JR.</b> <b>SAME AS C ABOVE</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>Activities &amp; Governance</b>	1 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>	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) ..... <b>9</b>
	4	Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>9</b>
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) ..... <b>176</b>
	6	Total number of volunteers (estimate if necessary) ..... <b>9</b>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>0.</b>
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>0.</b>
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h) ..... <b>23,020,937.</b> <b>26,162,120.</b>	
	9 Program service revenue (Part VIII, line 2g) ..... <b>0.</b> <b>0.</b>	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>12,862.</b> <b>0.</b>	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>0.</b> <b>0.</b>	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>23,033,799.</b> <b>26,162,120.</b>	
	<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>0.</b> <b>0.</b>
14 Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>0.</b>		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>16,180,662.</b> <b>15,902,539.</b>		
16a Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b> <b>0.</b>		
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>8,218,555.</b> <b>6,838,161.</b>		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>24,399,217.</b> <b>22,740,700.</b>		
19 Revenue less expenses. Subtract line 18 from line 12 ..... <b>-1,365,418.</b> <b>3,421,420.</b>		
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16) ..... <b>6,099,100.</b> <b>7,891,807.</b>	
	21 Total liabilities (Part X, line 26) ..... <b>3,836,684.</b> <b>2,207,971.</b>	
	22 Net assets or fund balances. Subtract line 21 from line 20 ..... <b>2,262,416.</b> <b>5,683,836.</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		Date		
	<b>ALTON B. NELSON, JR., CEO</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>MEI-LI HUANG</b>	<b>MEI-LI HUANG</b>	<b>02/16/22</b>	<input type="checkbox"/>	<b>P02383735</b>
Firm's name ▶ <b>CLIFTONLARSONALLEN LLP</b>			Firm's EIN ▶ <b>41-0746749</b>		
Firm's address ▶ <b>2210 EAST ROUTE 66 GLENORA, 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 AND 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 \$ 20,708,221. 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 20/21.

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 20,708,221.

**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>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>	
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>	
<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>X</b>	
<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>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>X</b>	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<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>X</b>

**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>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</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>d</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
2a	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		176
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)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	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	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).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	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	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
a	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	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<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?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a	
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	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	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? If "Yes," see instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

**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) ALTON B. NELSON, JR. CEO	50.00			X			310,456.	0.	66,258.	
(2) EVANGELIA WARD-JACKSON SENIOR SCHOOL DIRECTOR	50.00					X	180,587.	0.	37,360.	
(3) XIUSHI WEI CHIEF FINANCIAL OFFICER	50.00			X			188,328.	0.	20,645.	
(4) ELIZABETH MARTINEZ CHIEF OF STAFF	50.00					X	157,808.	0.	44,506.	
(5) LISA DODSON MANAGING DIRECTOR OF TALENT	50.00					X	162,752.	0.	23,639.	
(6) DAMON EDWARDS MANAGING DIRECTOR OF IT	50.00					X	150,175.	0.	28,771.	
(7) CAREY ASH MANAGING DIRECTOR OF COMMUNITY ENGAG	50.00					X	161,532.	0.	13,809.	
(8) ALICA KLEIN PRESIDENT	15.00	X		X			0.	0.	0.	
(9) LAYLA NARAJON DIRECTOR	1.00	X					0.	0.	0.	
(10) BURAK GURSEL DIRECTOR	1.00	X					0.	0.	0.	
(11) ESTHER HUGO DIRECTOR	1.00	X					0.	0.	0.	
(12) CARLOS CHAVARRIA DIRECTOR	1.00	X					0.	0.	0.	
(13) MARICELA NAVARRO DIRECTOR	1.00	X					0.	0.	0.	
(14) JESSICA LAUGHLIN DIRECTOR	1.00	X					0.	0.	0.	
(15) MARGARET WATSON DIRECTOR	1.00	X					0.	0.	0.	
(16) JANIS GLOVER DIRECTOR	1.00	X					0.	0.	0.	



**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>	15,525,919.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	10,636,201.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 13,200.				
	<b>h Total.</b> Add lines 1a-1f			26,162,120.			
<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)						
	<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				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
<b>d</b> Net gain or (loss)							
<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			26,162,120.	0.	0.	0.	

**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 .....	536,264.	482,638.	53,626.	
<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 .....	11,611,520.	10,418,803.	1,192,717.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	1,458,972.	1,379,975.	78,997.	
<b>9</b> Other employee benefits .....	1,866,918.	1,684,692.	182,226.	
<b>10</b> Payroll taxes .....	428,865.	366,246.	62,619.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	94,501.	85,051.	9,450.	
<b>c</b> Accounting .....	29,033.	26,130.	2,903.	
<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.) .....	2,228,706.	2,093,986.	134,720.	
<b>12</b> Advertising and promotion .....	10,356.		10,356.	
<b>13</b> Office expenses .....	844,120.	766,370.	77,750.	
<b>14</b> Information technology .....	735,153.	661,638.	73,515.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	2,148,672.	2,020,053.	128,619.	
<b>17</b> Travel .....	177.	159.	18.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
<b>19</b> Conferences, conventions, and meetings .....	55,323.	49,791.	5,532.	
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	18,200.	18,200.		
<b>23</b> Insurance .....	177,505.	159,754.	17,751.	
<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>INSTRUCTIONAL MATERIALS</u> .....	314,482.	314,482.		
<b>b</b> <u>OTHER EXPENSES</u> .....	168,072.	166,392.	1,680.	
<b>c</b> <u>STUDENT TRANSPORTATION</u> .....	13,861.	13,861.		
<b>d</b> _____ .....				
<b>e</b> All other expenses _____ .....				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	22,740,700.	20,708,221.	2,032,479.	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 <input type="checkbox"/> 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 .....	3,112,297.	<b>1</b>	2,876,150.
	<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 .....	2,372,895.	<b>4</b>	4,356,802.
	<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 .....	289,812.	<b>9</b>	352,959.
	<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> 236,177.	324,096.	<b>10c</b> 305,896.
	<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) .....	6,099,100.	<b>16</b>	7,891,807.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,362,249.	<b>17</b>	1,644,814.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	0.	<b>19</b>	563,157.
	<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 .....	2,474,435.	<b>24</b>	0.
	<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 .....	3,836,684.	<b>26</b>	2,207,971.
<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 .....	2,262,416.	<b>27</b>	5,683,836.
	<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 .....	2,262,416.	<b>32</b>	5,683,836.
	<b>33</b> Total liabilities and net assets/fund balances .....	6,099,100.	<b>33</b>	7,891,807.

**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>	26,162,120.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	22,740,700.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	3,421,420.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	2,262,416.
<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>	5,683,836.

**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** (2020)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**

Open to Public Inspection

Name of the organization **MAKING WAVES ACADEMY** Employer identification number **20-8967421**

**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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 6, column (f), divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2020.</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 - 2019.</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 - 2020.</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 - 2019.</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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2020.** 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 - 2019.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 line 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 lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in line 11a above?		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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>		
<b>1</b>		
<b>2</b>		

**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>		
<b>1</b>		

**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 line 2, above, 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>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**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 governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b 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 line 2a, above, 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 lines 3a and 3b 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>If "Yes" or "No" 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>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**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 ( <i>explain in detail in Part VI</i> ):		
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 0.015 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 0.035.	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>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 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).		

Schedule A (Form 990 or 990-EZ) 2020

**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>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2020 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2020</b>	<b>(iii) Distributable Amount for 2020</b>
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015			
<b>b</b> From 2016			
<b>c</b> From 2017			
<b>d</b> From 2018			
<b>e</b> From 2019			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016			
<b>b</b> Excess from 2017			
<b>c</b> Excess from 2018			
<b>d</b> Excess from 2019			
<b>e</b> Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Horizontal lines for supplemental information input.

DRAFT

**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

**2020**

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 (entering "N/A" in column (b) instead of the contributor name and address), 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).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

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.

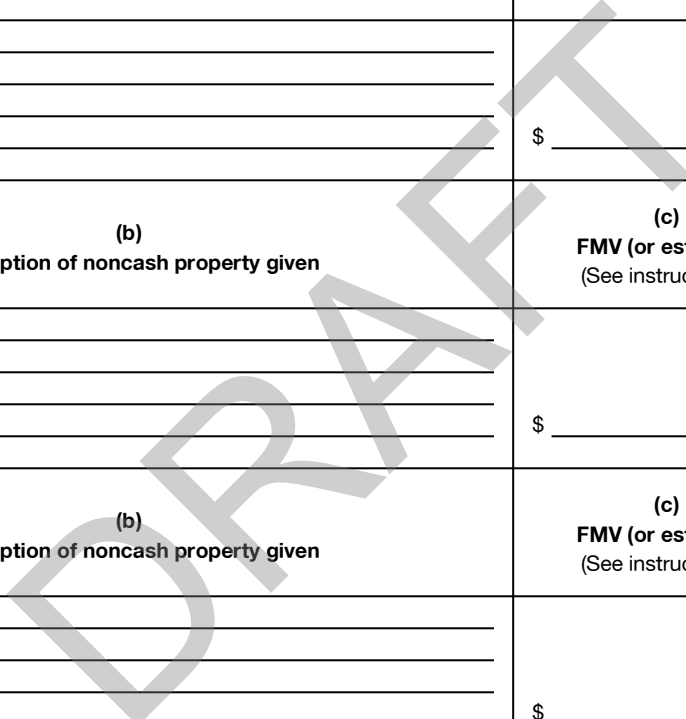
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PETER & SUZANNAH SCULLY  239 ROUND HILL RD  BEL TIBURON, CA 94920	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
2	MARGARET WATSON  863A HAYES ST  SAN FRANCISCO, CA 94117	\$ 7,012.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
3	MARIN COMMUNITY FOUNDATION  5 HAMILTON LANDING, STE 200  NAVATO, CA 94949	\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
4	JOHN H & REGINA K SCULLY FOUNDATION  591 REDWOOD HWY FRONTAGE RD, STE 3250  MILL VALLEY, CA 94941	\$ 9,500,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
5	CHAMBERLIN EDUCATION FOUNDATION  855 MARINA BAY PARKWAY, STE 100  RICHMOND, CA 94804	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
6	MAKING WAVES FOUNDATION  3045 RESEARCH DR  RICHMOND, CA 94806	\$ 13,200.	Person Payroll Noncash <input checked="" 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 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
6	GOLF CART _____ _____ _____	\$ 13,200.	10/31/20
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____



Name of organization  <b>MAKING WAVES ACADEMY</b>	Employer identification number  <b>20-8967421</b>
---	---

**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	
<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

**2020**

**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? .....	Yes	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? .....	Yes	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? .....  Yes  No

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)? .....  Yes  No

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) 2020

**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? _____ | 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.	129,917.	305,896.
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.) 305,896.

**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>	26,172,920.
<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>	10,800.	
<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>	10,800.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	26,162,120.
<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>	26,162,120.

**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>	22,751,500.
<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>	10,800.	
<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>	10,800.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	22,740,700.
<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>	22,740,700.

**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.

**Part XIII** Supplemental Information *(continued)*

DRAFT

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Schools**

- ▶ 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.

OMB No. 1545-0047

**2020**

Open to Public Inspection

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 on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or 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) 2020



**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.**

DRAFT

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2020**

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) 2020

**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)	310,456.	0.	0.	44,553.	21,705.	376,714.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) EVANGELIA WARD-JACKSON SENIOR SCHOOL DIRECTOR	(i)	180,587.	0.	0.	27,941.	9,419.	217,947.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) XIUSHI WEI CHIEF FINANCIAL OFFICER	(i)	188,328.	0.	0.	4,048.	16,597.	208,973.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ELIZABETH MARTINEZ CHIEF OF STAFF	(i)	157,808.	0.	0.	23,227.	21,279.	202,314.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LISA DODSON MANAGING DIRECTOR OF TALENT	(i)	162,752.	0.	0.	4,489.	19,150.	186,391.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DAMON EDWARDS MANAGING DIRECTOR OF IT	(i)	150,175.	0.	0.	9,029.	19,742.	178,946.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CAREY ASH MANAGING DIRECTOR OF COMMUNITY ENGAG	(i)	161,532.	0.	0.	0.	13,809.	175,341.	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

**2020**

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 AND 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) 2020

032211 11-20-20

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:

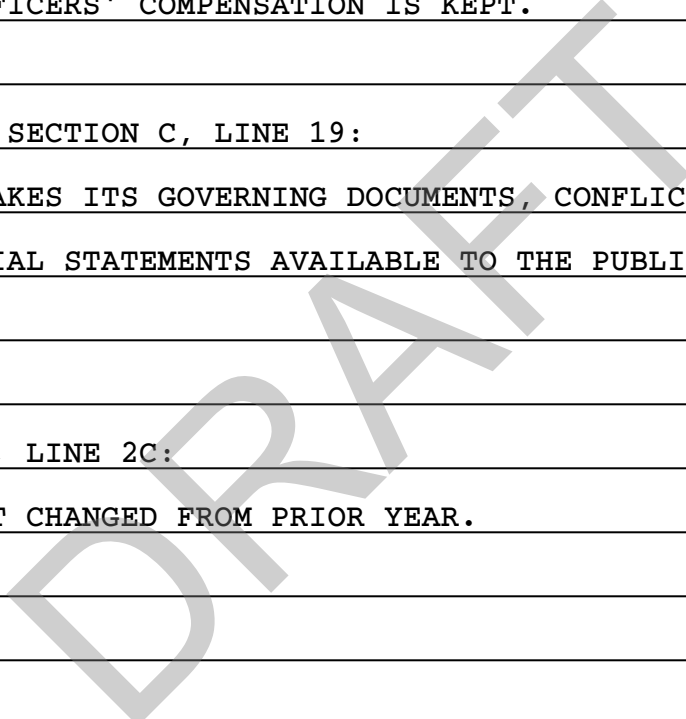
REVIEW BY EXECUTIVE COMMITTEE OF BOARD OF DIRECTORS. REVIEW OF SALARY DATA IN THE ORGANIZATION'S AREA. PROPER DOCUMENTATION REGARDING THE DISCUSSION AND DECISION OF OFFICERS' COMPENSATION IS KEPT.

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:

THE PROCESS HAS NOT CHANGED FROM 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

**2020**

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) 2020

**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.

DRAFT

TAXABLE YEAR  
**2020**

# California Exempt Organization Annual Information Return

028941 12-22-20  
FORM

**199**

Calendar Year 2020 or fiscal year beginning (mm/dd/yyyy) **07/01/2020**, and ending (mm/dd/yyyy) **06/30/2021**

Corporation/Organization name **MAKING WAVES ACADEMY** California corporation number **3019452**

**MAKING WAVES ACADEMY**

Additional information. See instructions.

FEIN  
**20-8967421**

Street address (suite or room)  
**4123 LAKESIDE DRIVE**

PMB no.

City  
**RICHMOND**

State  
**CA**

ZIP code  
**94806**

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return  Yes  No
- B** Amended return  Yes  No
- C** IRC Section 4947(a)(1) trust  Yes  No
- D** Final information return?
  - Dissolved  Surrendered (Withdrawn)  Merged/Reorganized
  - Enter date: (mm/dd/yyyy)
- E** Check accounting method: (1)  Cash (2)  Accrual (3)  Other
- F** Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990) (4)  Other 990 series
- G** Is this a group filing? See instructions  Yes  No
- H** Is this organization in a group exemption  Yes  No  
If "Yes," what is the parent's name?

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions  Yes  No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No
- K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
If "Yes," enter the gross receipts from nonmember sources \$
- L** Is the organization a limited liability company?  Yes  No
- M** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No
- O** Is federal Form 1023/1024 pending?  Yes  No  
Date filed with IRS

**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		00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	26,162,120	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B	4	26,162,120	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	26,162,120	00
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	22,740,700	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	3,421,420	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	Penalties and Interest. See General Information J	15		00
	16	<b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result	16		00
<b>Sign Here</b>	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.				
	Signature of officer	Title <b>CEO</b>	Date	• Telephone	
<b>Paid Preparer's Use Only</b>	Preparer's signature	<b>MEI-LI HUANG</b>	Date	Check if self-employed <input type="checkbox"/>	• PTIN <b>P02383735</b>
	Firm's name (or yours, if self-employed) and address	<b>CLIFTONLARSONALLEN LLP</b> <b>2210 EAST ROUTE 66</b> <b>GLEN DORA, CA 91740</b>			• Firm's FEIN <b>41-0746749</b>
					• Telephone <b>(626) 857-7300</b>
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.**

028951 12-22-20

<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	00	
	4	Gross rents	•	4	00	
	5	Gross royalties	•	5	00	
	6	Gross amount received from sale of assets (See Instructions)	•	6	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	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 <b>SEE STATEMENT 3</b>	•	11	536,264 00	
	12	Other salaries and wages	•	12	11,611,520 00	
	<b>Expenses and Disbursements</b>	13	Interest	•	13	00
		14	Taxes	•	14	428,865 00
		15	Rents	•	15	2,148,672 00
		16	Depreciation and depletion (See instructions)	•	16	18,200 00
		17	Other expenses and disbursements <b>SEE STATEMENT 4</b>	•	17	7,997,179 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	22,740,700 00

<b>Schedule L Balance Sheet</b>	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		3,112,297	•	2,876,150
2 Net accounts receivable		2,372,895	•	4,356,802
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	542,073		542,073	
b Less accumulated depreciation	( 217,977 )	324,096	( 236,177 )	305,896
11 Land			•	
12 Other assets <b>STMT 5</b>		289,812	•	352,959
13 <b>Total assets</b>		6,099,100		7,891,807
<b>Liabilities and net worth</b>				
14 Accounts payable		1,362,249	•	1,644,814
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable			•	
17 Mortgages payable			•	
18 Other liabilities <b>STMT 6</b>		2,474,435		563,157
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		2,262,416	•	5,683,836
22 <b>Total liabilities and net worth</b>		6,099,100		7,891,807

<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	•	3,421,420	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	3,421,420
6 Total. Add line 1 through line 5		3,421,420		

MAKING WAVES ACADEMY

20-8967421

CA 199 CASH CONTRIBUTIONS STATEMENT 1  
 INCLUDED ON PART I, LINE 3

<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>DATE OF GIFT</u>	<u>AMOUNT</u>
PETER & SUZANNAH SCULLY	239 ROUND HILL RD BEL TIBURON, CA 94920	06/30/21	100,000.
MARGARET WATSON	863A HAYES ST SAN FRANCISCO, CA 94117	06/30/21	7,012.
MARIN COMMUNITY FOUNDATION	5 HAMILTON LANDING, STE 200 NAVATO, CA 94949	06/30/21	1,000,000.
JOHN H & REGINA K SCULLY FOUNDATION	591 REDWOOD HWY FRONTAGE RD, STE 3250 MILL VALLEY, CA 94941	06/30/21	9,500,000.
CHAMBERLIN EDUCATION FOUNDATION	855 MARINA BAY PARKWAY, STE 100 RICHMOND, CA 94804	06/30/21	5,000.
TOTAL INCLUDED ON LINE 3			10,612,012.

CA 199 NONCASH CONTRIBUTIONS STATEMENT 2  
 INCLUDED ON PART I, LINE 3

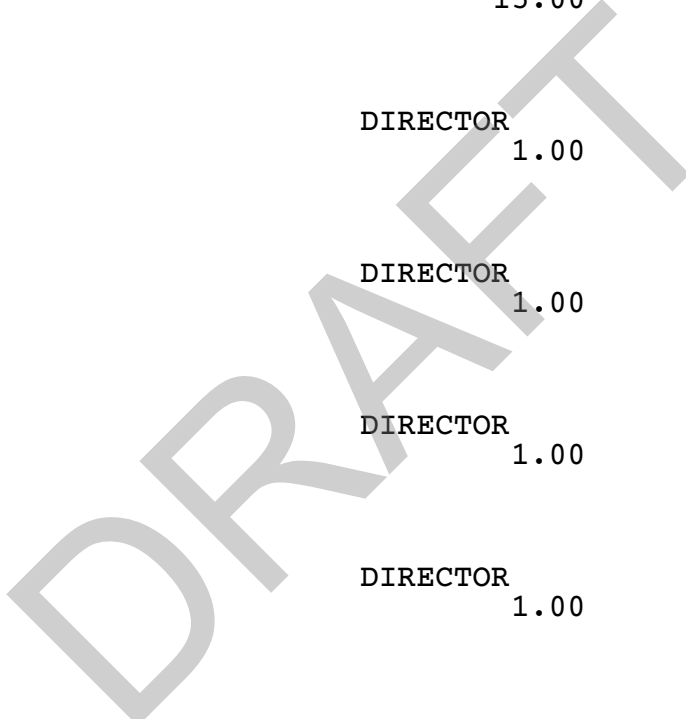
<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>		
MAKING WAVES FOUNDATION	3045 RESEARCH DR RICHMOND, CA 94806		
<u>PROPERTY DESCRIPTION</u>	<u>DATE OF GIFT</u>	<u>FMV OF GIFT</u>	<u>TOTAL AMOUNT</u>
GOLF CART	10/31/20	13,200.	13,200.
TOTAL INCLUDED ON LINE 3		13,200.	13,200.

MAKING WAVES ACADEMY

20-8967421

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 3

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HRS WORKED/WK</u>	<u>COMPENSATION</u>
ALTON B. NELSON, JR. 4123 LAKESIDE DRIVE RICHMOND, CA 94806	CEO 50.00	340,484.
XIUSHI WEI 4123 LAKESIDE DRIVE RICHMOND, CA 94806	CHIEF FINANCIAL OFFICER 50.00	195,780.
ALICA KLEIN 4123 LAKESIDE DRIVE RICHMOND, CA 94806	PRESIDENT 15.00	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.
CARLOS CHAVARRIA 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.
JANIS GLOVER 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.



MAKING WAVES ACADEMY

20-8967421

TOTAL TO FORM 199, PART II, LINE 11

536,264.

CA 199	OTHER EXPENSES	STATEMENT 4
DESCRIPTION		AMOUNT
INSTRUCTIONAL MATERIALS		314,482.
OTHER EXPENSES		168,072.
STUDENT TRANSPORTATION		13,861.
PENSION PLAN CONTRIBUTIONS		1,458,972.
OTHER EMPLOYEE BENEFITS		1,866,918.
LEGAL FEES		94,501.
ACCOUNTING FEES		29,033.
OTHER PROFESSIONAL FEES		2,228,706.
ADVERTISING AND PROMOTION		10,356.
OFFICE EXPENSES		844,120.
INFORMATION TECHNOLOGY		735,153.
TRAVEL		177.
CONFERENCES AND CONVENTIONS		55,323.
INSURANCE		177,505.
TOTAL TO FORM 199, PART II, LINE 17		<u>7,997,179.</u>

CA 199	OTHER ASSETS	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	289,812.	352,959.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	<u>289,812.</u>	<u>352,959.</u>

CA 199	OTHER LIABILITIES	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	0.	563,157.
UNSECURED NOTES AND LOANS PAYABLE	2,474,435.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	<u>2,474,435.</u>	<u>563,157.</u>



MAKING WAVES ACADEMY

20-8967421

CA 199

FUND BALANCES

STATEMENT 7

<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	2,262,416.	5,683,836.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	<u>2,262,416.</u>	<u>5,683,836.</u>

DRAFT

022

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR

**2020**

**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>26,162,120</b>
2 Total gross income (Form 199, line 8)	2	<b>26,162,120</b>
3 Total expenses and disbursements (Form 199, line 9)	3	<b>22,740,700</b>

**Part II Settle Your Account Electronically for Taxable Year 2020**

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
--	-----------	---------------------------------

**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 2020 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**      Signature of officer \_\_\_\_\_      Date \_\_\_\_\_      Title **CEO**

**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, 2020 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>MEI-LI HUANG</b>	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <b>P02383735</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 2020

# Coversheet

## Vendor Invoices January 2022 - February 2022

**Section:** IV. Action Items  
**Item:** G. Vendor Invoices January 2022 - February 2022  
**Purpose:** Vote  
**Submitted by:** Hung Mai  
**Related Material:** Bill Payment List - Jan to Feb 2022.pdf

RECOMMENDATION:

Review and approve January and February 2022 vendor invoices

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2022 to February 2022</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/31/2022		1CARE Medical Diagnostics	\$ 40,406.00	Contract Services
2/7/2022	16426	1CARE Medical Diagnostics	\$ 40,406.00	Contract Services
1/24/2022	16388	Alba's Glass	\$ 1,585.00	Contract Services
2/7/2022	16427	Alder Graduate School of Education	\$ 30,881.00	Teacher Resident Program
2/22/2022	16463	Alert Services, Inc	\$ 120.83	Sport Medical Supplies
1/24/2022		Altirnao Inc.	\$ 4,860.00	IT Contracted Services
2/7/2022	16428	Ameriflex LLC	\$ 601.20	FSA Administrative Fee
1/10/2022	16343	Anchor Counseling & Education Solutions, LLC	\$ 34,478.75	SPED Service
1/18/2022	16370	Anchor Counseling & Education Solutions, LLC	\$ 24,455.00	SPED Service
2/14/2022	16455	Anchor Counseling & Education Solutions, LLC	\$ 19,629.08	SPED Service
2/14/2022	16456	ARC Fertility	\$ 1,250.00	Contract Services
2/22/2022	16464	Armor Locksmith	\$ 285.08	Keys
1/24/2022	16389	AT&T CALNET	\$ 548.90	Utility
2/22/2022	16465	AT&T CALNET	\$ 549.05	Utility
1/3/2022	16337	Bay Area Charters	\$ 5,973.49	Transportation for Field Trip and Sport
2/7/2022	16429	Bay Area Charters	\$ 4,501.00	Transportation for Field Trip and Sport
2/28/2022	16483	Bay Area Charters	\$ 6,007.49	Transportation for Field Trip and Sport
1/10/2022	16344	California Choice Benefit Administrators	\$ 161,682.15	Health Insurance
2/7/2022	16430	California Choice Benefit Administrators	\$ 145,409.04	Health Insurance
1/31/2022	16402	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
1/31/2022	16403	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
1/10/2022	16345	California Janitorial Supply Corp.	\$ 1,532.25	Janitorial Supplies
1/24/2022	16390	California Janitorial Supply Corp.	\$ 1,501.36	Janitorial Supplies
2/7/2022	16431	California Janitorial Supply Corp.	\$ 969.71	Janitorial Supplies
2/28/2022	16484	California Janitorial Supply Corp.	\$ 969.71	Janitorial Supplies
1/10/2022		Canon Financial Services, Inc.	\$ 8,337.96	Copier Lease
2/7/2022		Canon Financial Services, Inc.	\$ 8,337.96	Copier Lease
2/14/2022	16457	Canon Financial Services, Inc.	\$ 418.67	Copier Lease
1/10/2022	16346	CDW Government	\$ 43,330.13	IT Supplies

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2022 to February 2022</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/10/2022	16347	CDW Government	\$ 1,125.00	IT Supplies
1/18/2022	16371	CDW Government	\$ 3,905.31	IT Supplies
1/24/2022	16391	CDW Government	\$ 5,695.58	IT Supplies
1/31/2022	16404	CDW Government	\$ 45,535.70	IT Supplies
2/7/2022	16432	CDW Government	\$ 2,012.55	IT Supplies
1/3/2022	16338	Charter Safe	\$ 34,003.00	Liability and Worker Comp Insurance
2/1/2022	16405	Charter Safe	\$ 34,002.00	Liability and Worker Comp Insurance
1/27/2022		Chase	\$ 17,353.33	Credit Card Payment
1/18/2022		CircleUp Education	\$ 1,200.00	Professional Development
1/31/2022	16406	City of Richmond	\$ 1,494.25	Additional Sport Facilities Use Fees
1/18/2022	16372	CliftonLarsonAllen LLP	\$ 2,100.00	Legal Fees
1/24/2022	16392	Colonial Life	\$ 311.10	Health Insurance
1/10/2022		Comcast	\$ 3,281.87	Internet Provider
2/7/2022		Comcast	\$ 3,284.21	Internet Provider
1/18/2022	16373	Concur Technologies, Inc.	\$ 601.78	IT Contracted Services
2/14/2022	16458	Concur Technologies, Inc.	\$ 601.78	IT Contracted Services
2/22/2022	16466	Contra Costa Co Office of Ed	\$ 31,087.50	Teacher Induction
1/31/2022	16407	Contra Costa Health Services	\$ 1,990.00	Contracted Services
1/10/2022	16348	Corodata	\$ 49.87	Storage Fee
2/7/2022	16433	Corodata	\$ 49.87	Storage Fee
1/10/2022	16349	Cross Country Education	\$ 550.00	SPED Service
2/22/2022	16467	Cross Country Education	\$ 220.00	SPED Service
1/31/2022	16408	Cruz-Reiber, Jeannette	\$ 1,000.00	Contract Services
2/16/2022	16462	CSA-M17	\$ 2,325.00	Facility Rental Fee
2/22/2022	16468	Dell Marketing L.P.	\$ 18,118.14	IT Supplies
1/18/2022	16374	Department of Justice	\$ 83.00	Staff Recruitment
1/18/2022	16375	Dialink Corporation	\$ 2,061.28	IT Contracted Services
2/7/2022	16434	Dialink Corporation	\$ 2,118.26	IT Contracted Services
1/10/2022	16350	Document Tracking Services	\$ 148.91	IT Contracted Services

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2022 to February 2022</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/3/2022	16339	EBMUD	\$ 7,648.54	Utility
2/28/2022	16486	EBMUD	\$ 6,989.22	Utility
1/10/2022	16351	EdClub Inc.	\$ 760.00	
1/10/2022	16352	EdTec Inc	\$ 300.00	School Attendance Service
1/31/2022		Frontline Technologies Group LLC	\$ 8,302.75	IT Contract Services
1/10/2022		Fruge Psychological Assoc Inc	\$ 83,103.00	Psychologist
2/7/2022		Fruge Psychological Assoc Inc	\$ 45,105.00	Psychologist
2/22/2022	16469	G & C Refrigeration Inc	\$ 5,819.31	Repairs and Maintenance - Building
1/24/2022	16393	Hanna Interpreting Services LLC	\$ 6,694.80	Contract Services
1/24/2022	16394	Jostens	\$ 1,648.54	Graduation Supplies
2/22/2022	16470	Kinetics Mechanical Service, Inc	\$ 1,152.28	Repairs and Maintenance - Building
1/18/2022	16376	Kronos	\$ 4,410.90	Payroll system
2/22/2022	16471	Kronos	\$ 4,197.52	Payroll system
1/10/2022	16368	Law Offices of Young, Minney & Corr, LLP	\$ 8,994.62	Legal Fees
2/14/2022	16459	Law Offices of Young, Minney & Corr, LLP	\$ 7,616.62	Legal Fees
1/3/2022	16340	LBM, Business Services Inc.	\$ 1,229.17	E-Rate
2/1/2022	16409	LBM, Business Services Inc.	\$ 1,229.17	E-Rate
1/10/2022	16353	Linde Group	\$ 12,066.40	IT Support
2/7/2022	16435	Linde Group	\$ 20,111.03	IT Support
1/24/2022	16395	Lozoff, Pamela	\$ 371.25	Contract Services
1/3/2022	16341	Making Waves Foundation, Inc.	\$ 146,098.00	School Lease
2/7/2022	16436	Making Waves Foundation, Inc.	\$ 146,098.00	School Lease
2/22/2022	16472	Maria Munoz Services	\$ 1,000.00	Contract Services
2/14/2022	16460	Marin Benefits Administrators	\$ 850.00	Contract Services
1/10/2022	16354	Maxim Healthcare Services Holdings, Inc.	\$ 4,407.60	Contract Services
1/18/2022	16377	Maxim Healthcare Services Holdings, Inc.	\$ 2,608.90	Contract Services
2/7/2022	16437	Maxim Healthcare Services Holdings, Inc.	\$ 8,848.60	Contract Services
2/22/2022	16473	Maxim Healthcare Services Holdings, Inc.	\$ 10,241.00	Contract Services
2/28/2022	16488	Maxim Healthcare Services Holdings, Inc.	\$ 5,051.80	Contract Services

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2022 to February 2022</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/31/2022		Meadowlark Consulting Group	\$ 2,500.00	Contract Services
1/31/2022		Meadowlark Consulting Group	\$ 3,000.00	Contract Services
2/22/2022	16474	Mid-County Officials Network	\$ 4,876.00	Sport Game Fees
1/31/2022	16410	Nearpod Inc	\$ 3,276.04	IT Contracted Services
1/10/2022	16355	Nelson	\$ 620.32	Staff Recruitment
1/18/2022	16378	Nelson	\$ 2,151.75	Staff Recruitment
1/24/2022	16396	Nelson	\$ 290.78	Staff Recruitment
1/31/2022	16411	Nelson	\$ 445.86	Staff Recruitment
2/7/2022	16438	Nelson	\$ 38.77	Staff Recruitment
1/10/2022	16356	Nob Hill Catering Inc	\$ 18,138.20	Student Food
2/7/2022	16439	Nob Hill Catering Inc	\$ 15,404.70	Student Food
1/18/2022	16379	Office Depot	\$ 1,017.44	Office Supplies
1/31/2022	16412	Office Depot	\$ 1,269.38	Office Supplies
2/7/2022	16440	Office Depot	\$ 384.00	Office Supplies
2/22/2022	16475	Office Depot	\$ 786.29	Office Supplies
1/24/2022	16397	Orkin Pest Control	\$ 809.00	Building Repairs/Maintenance
1/10/2022	16357	Orton Entertainment, LLC	\$ 10,530.00	
1/24/2022		Pacheco's Cleaning Service	\$ 45,550.00	Janitorial Services
2/28/2022		Pacheco's Cleaning Service	\$ 45,550.00	Janitorial Services
1/24/2022	16398	Parikh, Sarwang	\$ 371.25	Contract Services
1/3/2022		PG & E - 0911653377-0	\$ 1,594.72	Utility
1/31/2022	16413	PG & E - 0911653377-0	\$ 3,206.25	Utility
1/3/2022		PG & E - 1229161920-8	\$ 5,766.26	Utility
1/31/2022	16414	PG & E - 1229161920-8	\$ 6,617.88	Utility
1/3/2022		PG & E - 2538827590-8	\$ 9,420.42	Utility
1/31/2022	16415	PG & E - 2538827590-8	\$ 14,270.58	Utility
1/3/2022		PG & E - 5344744823-3	\$ 2,105.37	Utility
1/31/2022	16416	PG & E - 5344744823-3	\$ 2,467.52	Utility
1/3/2022		PG & E - 6293019192-9	\$ 7,912.65	Utility

<b>Making Waves Academy</b>				
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<b>January 2022 to February 2022</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/31/2022	16417	PG & E - 6293019192-9	\$ 11,941.65	Utility
1/14/2022		PlanSource Benefits Administration, Inc.	\$ (467.50)	Contract Services
1/14/2022		PlanSource Benefits Administration, Inc.	\$ 467.50	Contract Services
1/10/2022	16358	PLIC - SBD GRAND ISLAND	\$ 21,720.26	Health Insurance
2/7/2022	16441	PLIC - SBD GRAND ISLAND	\$ 20,764.76	Health Insurance
2/7/2022	16442	PSAT/NMSQT	\$ 736.00	College Examination Fee
1/18/2022		Quadient Finance USA, Inc	\$ 1,039.00	Postage
1/31/2022		Quadient Finance USA, Inc	\$ 15.88	Postage
2/14/2022		Quadient Finance USA, Inc	\$ 3,000.00	Postage
1/10/2022	16359	Quick SWPPP Corporation	\$ 600.00	Building Repairs/Maintenance
2/7/2022	16443	Quick SWPPP Corporation	\$ 600.00	Building Repairs/Maintenance
2/22/2022	16476	Radix Tech Inc.	\$ 1,985.75	IT Contract Services
1/18/2022		ReadyRefresh by Nestle	\$ 71.60	Drinking Water Supplies
1/18/2022		ReadyRefresh by Nestle	\$ 56.36	Drinking Water Supplies
2/14/2022		ReadyRefresh by Nestle	\$ 10.42	Drinking Water Supplies
2/14/2022		ReadyRefresh by Nestle	\$ 33.15	Drinking Water Supplies
1/10/2022		Republic Services #851	\$ 4,733.62	Waste Management
2/7/2022		Republic Services #851	\$ 4,733.62	Waste Management
1/18/2022	16380	Richmond False Alarm Reduction Program	\$ 150.00	Building Repairs/Maintenance
1/24/2022	16399	Richmond False Alarm Reduction Program	\$ 750.00	Building Repairs/Maintenance
1/10/2022		Rids Brother Company Inc	\$ 5,128.80	SPED Transportation Service
2/7/2022		Rids Brother Company Inc	\$ 6,552.00	SPED Transportation Service
1/10/2022	16369	Robert Half Technology	\$ 11,427.00	IT Contracted Services
1/18/2022	16381	Robert Half Technology	\$ 3,174.80	IT Contracted Services
1/24/2022	16400	Robert Half Technology	\$ 2,579.53	IT Contracted Services
1/28/2022		Robert Half Technology	\$ 11,427.00	IT Contracted Services
1/28/2022	Voided - 16369	Robert Half Technology	\$ (11,427.00)	IT Contracted Services
1/31/2022		Robert Half Technology	\$ 2,063.62	IT Contracted Services
2/7/2022		Robert Half Technology	\$ 6,720.38	IT Contracted Services



<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2022 to February 2022</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
2/14/2022		Robert Half Technology	\$ 5,157.10	IT Contracted Services
2/28/2022		Robert Half Technology	\$ 8,929.14	IT Contracted Services
1/10/2022	16360	RTF Edu Enterprises, Inc.	\$ 33,348.50	Interventionist
2/7/2022	16444	RTF Edu Enterprises, Inc.	\$ 33,454.50	Interventionist
1/10/2022	16361	Scoot Education Inc	\$ 927.00	Substitutes Fee
1/10/2022	16362	Seneca Family of Agencies	\$ 1,890.00	SPED Service
1/3/2022	16342	Standard Insurance Company	\$ 234.02	Health Insurance
2/7/2022	16445	Starsports	\$ 5,224.87	School Supplies
1/10/2022	16363	Stericycle, Inc.	\$ 74.59	Contract Services
2/7/2022	16446	Stericycle, Inc.	\$ 149.18	Contract Services
1/10/2022	16364	Sterling	\$ 92.75	Background Check
2/7/2022	16453	Sterling	\$ 431.13	Background Check
2/7/2022		Sterling	\$ (147.50)	Background Check
2/7/2022		Sterling	\$ (283.63)	Background Check
2/7/2022		Sterling	\$ 283.63	Background Check
2/7/2022		Sterling	\$ 147.50	Background Check
2/22/2022	16477	Sterling	\$ 25.97	Background Check
1/31/2022	16418	Susan Tamayo-Toler	\$ 1,742.83	Office Supplies
1/10/2022	16365	Swing Education, Inc	\$ 1,192.00	Substitutes Fee
2/7/2022	16447	Swing Education, Inc	\$ 596.00	Substitutes Fee
2/22/2022	16478	Swing Education, Inc	\$ 1,490.00	Substitutes Fee
2/28/2022	16489	Swing Education, Inc	\$ 2,682.00	Substitutes Fee
1/18/2022	16383	Teachers on Reserve	\$ 1,353.26	Substitutes Fee
2/7/2022	16449	Teachers on Reserve	\$ 5,226.38	Substitutes Fee
2/28/2022	16490	Teachers on Reserve	\$ 1,742.13	Substitutes Fee
2/7/2022	16454	The Achievement Network	\$ 59,720.00	IT Contracted Services
2/7/2022		The Achievement Network	\$ (59,720.00)	IT Contracted Services
2/7/2022		The Achievement Network	\$ 59,720.00	IT Contracted Services
1/10/2022		The Education Team	\$ 1,198.51	Substitutes Fee

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2022 to February 2022</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/18/2022	16384	The HR Manager LLC	\$ 547.50	Contracted Services
2/22/2022	16479	The HR Manager LLC	\$ 1,327.50	Contracted Services
1/31/2022	16419	The Office City	\$ 599.54	Supplies
2/22/2022	16480	The Office City	\$ 599.54	Supplies
1/18/2022	16385	The Speech Pathology Group	\$ 775.00	SPED Service
2/7/2022	16450	The Speech Pathology Group	\$ 600.00	SPED Service
1/18/2022	16382	T-Mobile	\$ 5,920.00	Telephone
2/7/2022	16448	T-Mobile	\$ 5,920.00	Telephone
2/7/2022	16451	Treseler, William	\$ 2,799.42	Coach Payment
1/18/2022	16386	Trojan Systems, Inc.	\$ 500.00	Fire Alarm System Monitoring
1/18/2022		Verizon Wireless	\$ 2,971.94	Telephone
2/14/2022		Verizon Wireless	\$ 3,993.96	Telephone
1/10/2022	16366	Vision Service Plan	\$ 1,739.57	Health Insurance
2/7/2022	16452	Vision Service Plan	\$ 1,658.55	Health Insurance
1/31/2022	16420	WestEd	\$ 902.40	School Supplies
		<b>January 2022 to February 2022</b>	<b>\$ 1,877,186.53</b>	
		<b>January 2021 to February 2021</b>	<b>\$ 1,176,516.29</b>	

# Coversheet

## 2021-22 Auditor Engagement Letter

**Section:** IV. Action Items  
**Item:** H. 2021-22 Auditor Engagement Letter  
**Purpose:** Vote  
**Submitted by:** Wallace Wei  
**Related Material:** CliftonLarsonAllen LLP Auditor Engagement.pdf

**BACKGROUND:**

Fiscal Impact: \$27,385



**CliftonLarsonAllen LLP**

2210 East Route 66  
Glendora, CA 91740

**phone** 626.857.7300 **fax** 626.857.7302  
**CLAAconnect.com**

February 9, 2022

Board of Directors and Management  
Making Waves Academy  
4123 Lakeside Drive  
Richmond, CA 94806

Dear Members of the Board 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,” “the entity”, or “the Organization”) for the year ended June 30, 2022.

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 of the audit and the reviewing principal/director have been the same in each of those years. This is the third consecutive year Lili Huang will be the engagement principal.

### **Scope of audit services**

We will audit the financial statements of Making Waves Academy, which comprise the statement of financial position as of June 30, 2022, 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 supplementary information.
- Preparation of adjusting journal entries.
- Prepare the Data Collection Form.
- Preparation of informational tax returns.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details.

## **Audit objectives**

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

Our audit will be conducted in accordance with 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 *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 on 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 *2021-2022 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 results 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 results 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. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, 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 also will 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, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance. Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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 and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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. We will include such matters in the reports required for a single audit.

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 identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; 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 and noncompliance with provisions of laws, regulations, contracts, and grant agreements 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 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, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial 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. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee 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 prepare a draft of your supplementary information. Since the preparation of the supplementary information in accordance with the applicable criteria is your responsibility, you will be required to review, approve, and accept responsibility for the supplementary information prior to its issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on the supplementary information.
- 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 Data Collection Form. Management is responsible to review for completeness and accuracy before submitting to the Federal Audit Clearing House.
- 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**

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the

audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

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 2022.

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.

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 confidential or sensitive 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.

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 ends 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.

### **Estimated Fees**

Our professional fees will be billed based on the time involved and the degree of responsibility 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.

Based on our preliminary estimates, the price for the engagement is as follows:

Professional Service		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 \$5,000 per additional federal program)	\$	22,200
Data Collection Form SF-FAC and single audit reporting package	\$	975
Informational tax return services	\$	2,900
Technology and client support fee	\$	1,310
<b>Total</b>	<b>\$</b>	<b>27,385</b>

Additional state compliance procedures related to changes to the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will be billed as out-of-scope. This includes independent study testing requirements if the threshold for testing is met.

The estimated fees are 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, 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 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 related fees 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.

***Unanticipated services***

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

**Bookkeeping services**

Bookkeeping services are not audit services. Bookkeeping services include the following activities:

- Preparation of a trial balance
- Account reconciliations
- Bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions)
- Calculating accruals
- Analyzing transactions for proper recording
- Converting cash basis accounting records to accrual basis
- Assisting in calculating tax provisions
- Preparation of financial statements and the related notes to the financial statements
- Processing immaterial adjustments through the financial statements
- Adjusting the financial statements for new activities and new disclosures

**Additional work resulting from unanticipated changes in your organization or accounting records**

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Revising documentation of your internal control for changes resulting from your implementation of new information systems
- Deterioration in the quality of the entity’s accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues
- Significant changes in your volume of business
- Mergers, acquisitions, or other business combinations
- New or unusual transactions



- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Evidence of material weaknesses or significant deficiencies in internal control
- Substantial increases in the number or significance of problem loans
- Regulatory examination matters
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements
- New financial statement disclosures

#### **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

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.

***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.

***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 information for benchmarking analysis***

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.

***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.


February 9, 2022  
Making Waves Academy  
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**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, date, and return this letter to us 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

**Response:**

This letter correctly sets forth the understanding of Making Waves Academy.

Authorized management signature: \_\_\_\_\_

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

Date: \_\_\_\_\_

# Coversheet

## E-Rate Priority 1 and 2 Funding

**Section:** IV. Action Items  
**Item:** I. E-Rate Priority 1 and 2 Funding  
**Purpose:** Vote  
**Submitted by:** Damon Edwards

### BACKGROUND:

“eRate,” is a federally mandated program that provides discounts of up to 90 percent to help eligible schools obtain affordable Internet access. This year’s eRate 470 filing window is not aligned with the timing of this Board meeting. We are currently in the bidding window that ends on 3/15. On 3/15, we can select the winning bid and obtain a contract for services or goods. The contracts then have to be signed and turned in by 3/22.

### RECOMMENDATION:

Given the timing of the contracts not being available before March 15, 2022, I recommend that the Board approve the signing of Priority 1 and 2 contracts not to exceed the following amounts:

- Priority 1 service (Internet connectivity) not to exceed \$45,000 in FY 22/23
- Priority 2 service (support subscriptions for network firewalls and switches) not to exceed \$70,000 in FY 22/23

The signed contracts will be made available for review at the Board Meeting on May 5, 2022.