



Making Waves Academy

December Board Meeting

Date and Time

Thu Dec 8, 2022 at 10:30 AM PST

Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGITbVVHb1NFYUd2WWNTaW8wQT09>

Passcode: 073032

Or One tap mobile :

US: +16694449171,,87855022048#,,,,*073032# or +16699006833,,87855022048#,,,,*073032#

Or Telephone:

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

US: +1 669 444 9171 or +1 669 900 6833 or +1 719 359 4580 or +1 253 215 8782 or +1 346 248 7799 or +1 564 217 2000 or +1 646 931 3860 or +1 929 436 2866 or +1 301 715 8592 or +1 309 205 3325 or +1 312 626 6799 or +1 386 347 5053

Webinar ID: 878 5502 2048

Passcode: 073032

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

COMING SOON (to be posted by Wednesday, December 7)

- HAGA CLIC AQUÍ para acceder a la agenda y portadas en español/CLICK HERE to access agenda and cover sheets in Spanish: <https://bit.ly/3HmiHdx>
- HAGA CLIC AQUÍ para acceder el reporte escolar/CLICK HERE to access the school board report in Spanish: <https://bit.ly/3PcLxiC>

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 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 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 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 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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Please note that all agenda times are estimates.

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

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. Remarks by Board President

Board President makes general remarks.

E. Public Comment

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II. Standing Reports

A. Mission Connection: Charter School Informational Video

B. ASB Update

C. Deep Dive: Special Education

Director of Special Education, Karen Snider, provides insight into Special Education challenges and successes.

D. CEO/Interim Principal Report & Discussion

CEO & Interim Principal provides written report and will lead a discussion about enrollment capacity for 2023-2024.

E. Q&A on Written School Reports

Major Student Learner Needs

- ELD/ELAC Progress
- Math Intervention
- Literacy
- African American Achievement
- Overall Intervention Plan Progress

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

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

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

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

H. Break

III. Non-Action Items

A. Advisory Committee Updates

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

- Advisory Committees
 - **Curriculum and Instruction Review**
 - Finance
 - Diversity, Equity and Inclusion
 - **Audit**
 - **Culture and Climate**
 - WASC

IV. Action Items

A. Approve Minutes: October 13, 2022 Board Meeting

B. Approve Minutes: Special Board Meeting

Approve minutes for Special Board Meeting on November 17, 2022

C. Approve Minutes: Finance Advisory Committee Meeting

Approve minutes from the Finance Advisory Meeting on November 16th

Approve minutes for Finance Advisory Meeting on November 16, 2022

D. Approve Minutes: Audit Advisory Committee Meeting

Approve minutes from the Audit Advisory Committee Meeting on November 29th

Approve minutes for Audit Committee Meeting on November 29, 2022

E. Global Office Inc.

This is a 39 month lease agreement for 6 new Canon copiers that will replace 6 existing copiers on an expiring lease in the Upper School buildings.

Fiscal Impact: \$40,896 annually, \$132,912 over the entire lease

F. First Interim Budget (2022-2023)

Making Waves Academy (MWA) must submit the First Interim Budget for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by December 15th, 2022. CCCOE reviews and then submits the report to the CDE.

Fiscal Impact: \$32,385,767

G. 2021-22 Audit Report

Review and approve the 2021-22 Audit Report.

Fiscal Impact: \$

H. Vendor Invoices from September to October 2022

Vendor Invoices from September to October 2022

Fiscal Impact: \$1,843,621.49

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 (Staff please do not link presentations here)

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 2022-2023

- January 26th, 2023, 10:30am-2:00pm
- March 9th, 2023, 10:30am-2:00pm
- May 4th, 2023, 4:00pm-7:30pm
- June 15th, 2023, 10:30am-2:00pm

C. Closed Session

Public Employee Performance Evaluation: CEO

VIII. Closing Items

A. Adjourn Meeting

Coversheet

ASB Update

Section: II. Standing Reports
Item: B. ASB Update
Purpose: FYI
Submitted by:
Related Material: ASB Board Report - Dec 2022 (2).pdf



ASB Board Report - Dec. 8th, 2022

ASB Members
Dec. 8th, 2022



Learn. Graduate. Give Back.

Table of Contents

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

Successes

Successes

- **Achieved Goals**

- Our goal to boost School Spirit has been a success through the opportunities of spirit week, school dance, and pep rallies

- **The school dance was a huge success resulting in over 210+ students attending**

- We made around \$2180
- Many students showed up and expressed themselves through our costume contest
- Students expressed their excitement for more similar school events.

- **Spirit Week**

- Lots of participation

- **Execution/ Working Well Together**

Challenges

Challenges

- **Dress code restrictions directed towards women**
- **Students want variety in lunch options**
- **Fundraising faces issues with bureaucracy**
- **Access to sports facilities after school**
 - Turf + Crossing turf after school
- **Restrictions on travel during finals week**

Priorities

Priorities

- **Making this school year enjoyable for all**
 - Trying to build a sense of community and unity throughout MWA.
 - Winter Semi-Formal Dance
- **Gain more student insight on school activities**
 - Student surveying through Google Forms
- **Exploring new food options**
 - Goal to provide students with more appealing healthy food options - vending machine, etc.

Questions & Conversation



Learn. Graduate. Give Back.

Coversheet

Deep Dive: Special Education

Section: II. Standing Reports
Item: C. Deep Dive: Special Education
Purpose: Discuss
Submitted by:
Related Material: SPED MWA Board Meeting_December 2022 (1).pptx
MWA SPED Board Report 12.8.22_Final Version.docx.pdf



MWA Special Education

Karen Snider, Director of SPED

12.8.22



Learn. Graduate. Give Back.

Table of Contents

- **Warm Up and Student Connection**
- **SPED Program**
- **Academic Achievement**
- **Successes & Challenges**
- **Trends in SPED and Looking Forward**

Our students with individual learning needs are way makers.

Dyslexia

- 1:5 people struggle with dyslexia; 1:20 are diagnosed
- Dyslexia is characterized by difficulty with learning to read fluency, phonological awareness, phonological decoding, processing speed, orthographic coding, auditory short term memory, language/verbal comprehension and rapid naming skills
- Students can read but it takes a lot of concentration
- Impacts fluency which can make comprehension challenging
- Students require targeted, systematic phonological instruction
- Students develop strategies such as guessing or avoidance
- Considered to be a receptive language based learning disability but can also affect expressive language skills

Students with IEPs are...

- Athletes-varsity soccer players, softball, soccer, cross country, and baseball
- Artists
- Photographers
- Chefs
- AP students
- ELD students
- In student clubs
- In yearbook
- General education students

What the students want you to know...

What does having an IEP mean to you?	<p>“That means I just can't learn as fast as everyone else” “It means that you'll get a better understanding of whats being said to you” “it helps with making a goal” “It gives me more time to work. On my stuff and i really need it it helps me so much.” “it means i learn slower and i need more help”</p>
How has being in special education helped you?	<p>“It has helped me by letting me receive the extra help that I need to complete my work to the school's expectations. This class has also helped me keep my grades up.” “i can have more time on my work” “it has gotten me farther than i shouldve” “i feel better mentally knowing someone is there if i need help” “gives me time to work”</p>
What do you wish people understood about special education?	<p>“I wish people understood that because you are in this class/program, it doesn't mean that you are stupid or dumb or any other slur people might use.” “its just extra help.” “That it doesn't mean were dumb or sped or “retarded” were just here for more supportwith our work and more time.” “its not just autism”</p>
How do your special education teachers help you?	<p>“They use things to guide me and they help me.” “They help my by giving me a place to work when i want a quiet spot and talking to my teachers for me when i need something.” “They constantly remind me to do my work, and they will help me. Even when i'm not in there specific period at the time, if I go to there class they will help me with whatever is needed. They are also very positive and motivative for you, they will acknowledge the good work that you do.”</p>

Special Education Program

SPED Population

- Currently 88 students with IEPs at MWA. 8.5% of overall student population.
- Projected to be at 100 students by EOY. MWA will move out of “small schools”.
- Students with specific learning disabilities (SLDs) make up 65% of student primary eligibility category. Followed by other health impairment (OHI) at 15%.
- MWA serves students with: specific learning disabilities, other health impairment, orthopedic impairment, emotional disturbance, autism, speech and language impairments, and intellectual disabilities.
- The department has held over 82 IEP meeting since the start of the school year.
- Absences are negatively impacting student progress.
- Population growth
 - 110% growth in the number of students in SPED program since 2015
- Department staffing growth
 - 5 FT SPED staff in 2015
 - 12 FT SPED staff in 2022 (+ part time contracted staff)

Chronic Absences		
SPED	General Education	ELD
27.3%	20.2%	20.1%

MWA's Special Education Continuum of Services

General Education	GE teacher implement accommodations and modifications per students IEP in the general education classroom.
Direct Push In Services	SPED instructional aides and teachers push directly into the GE classroom to support students with accessing the GE curriculum. MWA offers shared push in support, 1:1 behavioral support services, and intensive push in support services for students on modified curriculums.
Specialized Academic Instruction Pull Out Services	<p>MWA offers student support period as an elective in the US and during Flex Period in the MS. In the US, students have additional opportunities for Flex Period support.</p> <p>Pull out services for speech therapy, occupational therapy, physical therapy, counseling, adaptive PE</p>
Self Contained Classroom on a Comprehensive Classroom	MWA does not currently have a traditional special day class self contained classroom model. However, we do have students who require this level of instructional service so students are pulled out more extensively for reading and math instruction in the special education room.
Non-public./Counseling Enriched schools	MWA has two students currently placed at NPS and counseling enriched programs. School is likely to see an increase in outside Level 3 placements by EOY.

CONTINUUM OF ALTERNATIVE PLACEMENTS



Student Support Period

Middle School Flex Period

- Reading/writing intervention 2x's a week
- Math intervention 2x's a week
- 5th and 6th grade (likely split needed to increased number of students for S2)
- 7th grade Flex
- 8th grade Flex

Additional Pull Out (during advisory and/or core day)

- Small group reading intervention 3-4x's week.
- Pull out support for ELA/core day instruction for students on modified curriculum.

Upper School Support Period

- 9th grade RSP period
- 10th-12th grade RSP period
- Reading, writing, and math intervention
- Remediation and GE curriculum practice

Flex Period Mon-Thurs

- HW/assignment support
- Executive functioning support

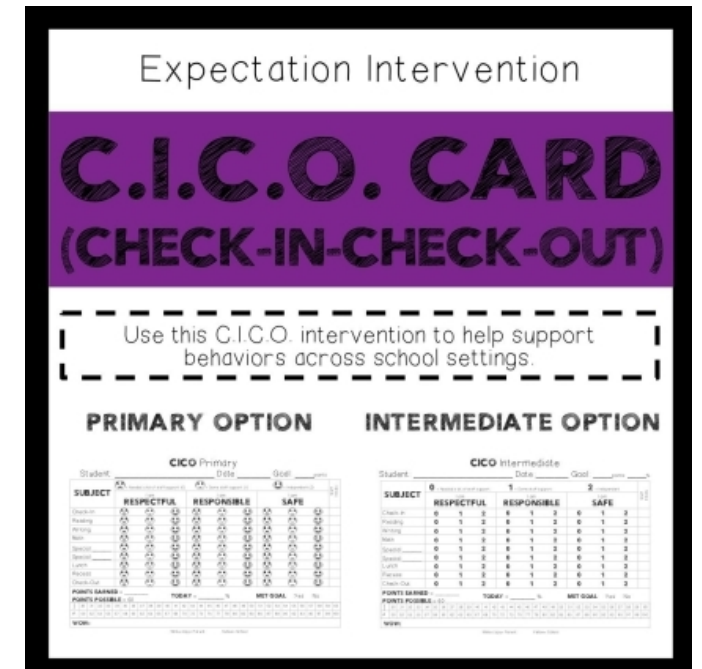
Modified Curriculum Support

- Instructional aide support for students on modified curriculum with accessing GE modified work.
- GE teachers modifying grade level course work.
- Students in US participating in 2 support periods plus flex period ($\frac{1}{3}$ of day spent in special education).



Behavior Specialist Support

- Addition of behavior specialist at MWA.
- Re-establishing Tier 1 behavior systems, supports and protocols for students. Teacher coaching on classroom management and PD.
- Tier 2 supports including training for social groups and skill building groups.
- Tier 3 supports
 - Check In/Check Out
 - Behavior observations
 - Data tracking and collaboration with DOS
- SPED supports
 - Behavior intervention plans (BIPs)
 - Collaboration on Functional Behavior Assessments (FBAs)
 - Direct behavior intervention service minutes



Academic Achievement

Background

- MWA was identified for performance improvement (special education plan or SEP) in 2020.
- Identified due to the gap in academic performance for students with IEPs and their general education peers for ELA and Math (SBAC scores)
- MWA developed SEP plans for improving reading and math outcomes for students with learning disabilities.
- SPED department started implementing reading and math interventions in 2021-22.
- Continuing small group reading and math intervention in support period 2022-23.

SBAC ELA Proficiency 2021-22		
SPED	General Education	ELD
13.5%	41.0%	6.1%

State SBAC ELA Proficiency

Percent of students scoring a level 3 or 4 on the state SBAC ELA exam

CHOOSE TIME PERIOD

2017-2018

2018-2019

2020-2021

2021-2022

CHOOSE CONTENT

Overall

FILTER BY

All My Students

COMPARE BY

Is SPED

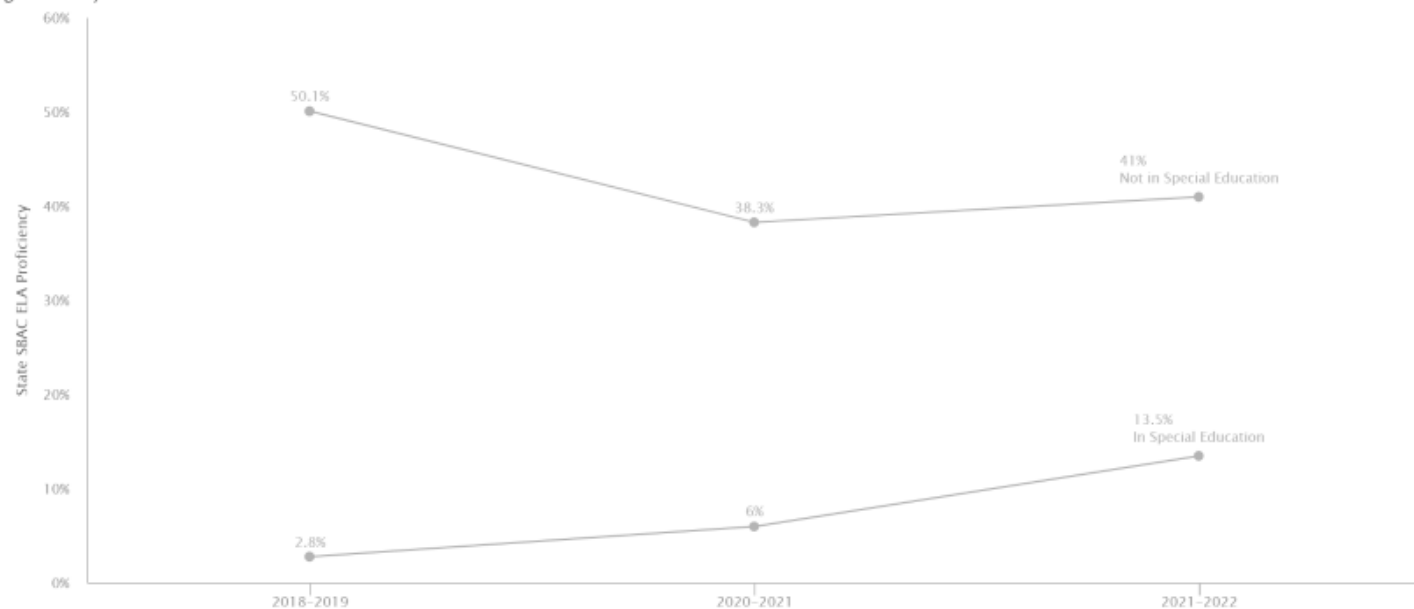
Overall – Compared By: Is SPED – Showing Currently Enrolled Students

ADJUST DISPLAY

Click to hide or hover to highlight

In Special Education

Not in Special Education



SBAC Math Proficiency 2021-22		
SPED	General Education	ELD
1.9%	15.9%	1.0%

State SBAC Math Proficiency

Percent of students scoring a level 3 or 4 on the state SBAC Math exam

CHOOSE TIME PERIOD

CHOOSE CONTENT

Overall

FILTER BY

COMPARE BY

Is SPED

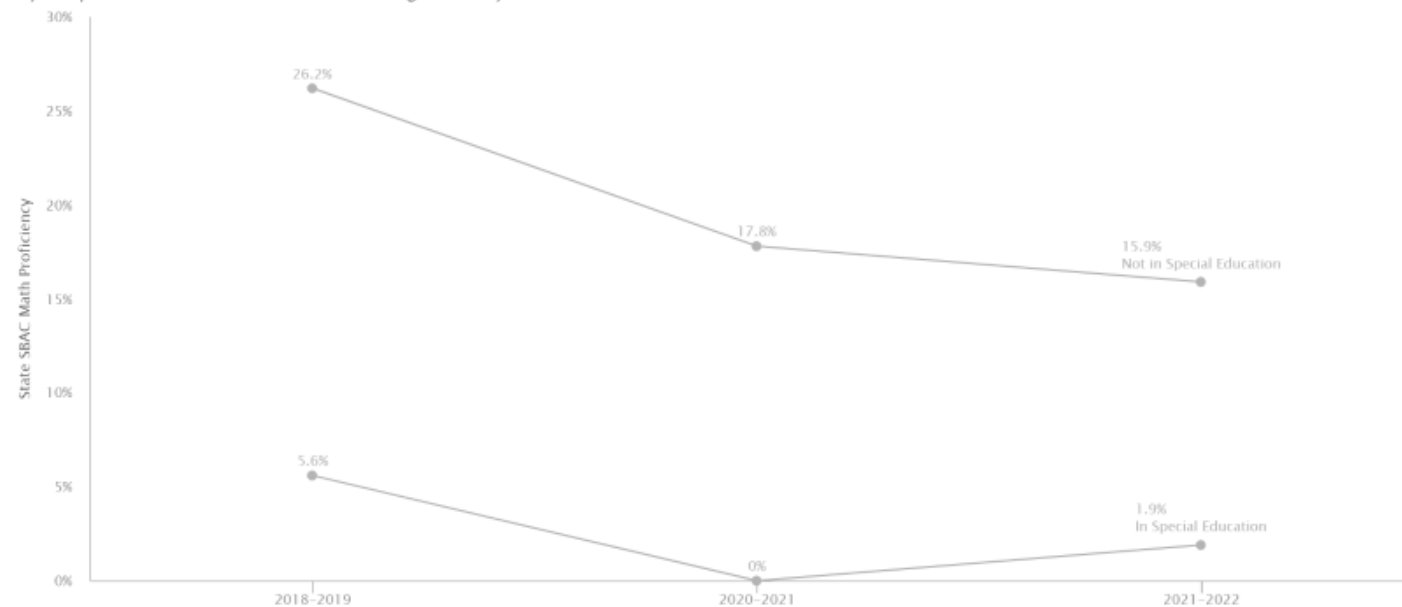
Overall – Compared By: Is SPED – Filtered By: In Special Education and 1 more – Showing Currently Enrolled Students

ADJUST DISPLAY

Click to hide or hover to highlight

In Special Education

Not in Special Education



ELPAC Proficiency 2021-22		
SPED		General Education (ELD)
40.5%		73.1%

ELPAC Proficiency

Percent of students who scored at Level 3 or above on ELPAC

CHOOSE TIME PERIOD

CHOOSE CONTENT

Overall

FILTER BY

COMPARE BY

Is SPED

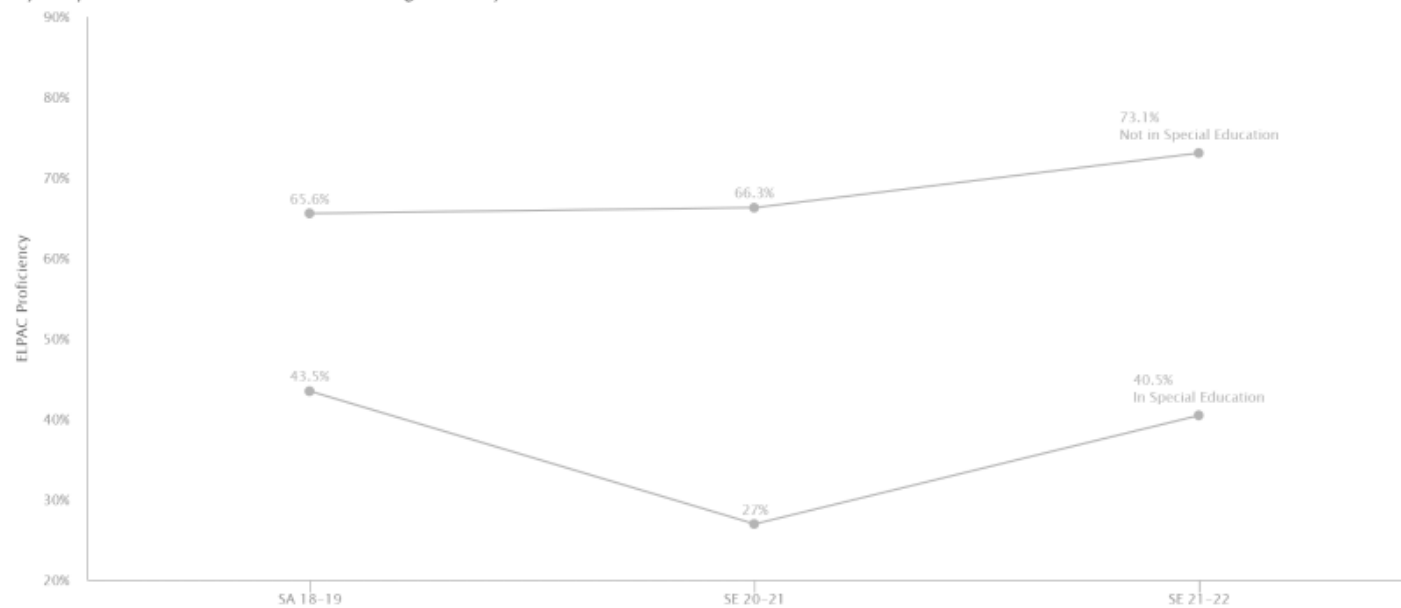
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ADJUST DISPLAY

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Not in Special Education



Special Education Focus Areas 2022-23

- Curriculum and instruction during student support period.
- Targeted reading intervention
- Piloting writing intervention (Rewards Writing)
- Math intervention to address skill gaps and remediation/practice of grade level math concepts.

Successes



Reading Interventions

Sonday

- Orton-Gillingham based program
- Students with significant phonological awareness and reading skill gaps
- 3-4 x's week in small groups

Additional Reading Instruction

- Reading A-Z and Read Naturally in 5th/6th grade
- Novel study in 7th/8th grade

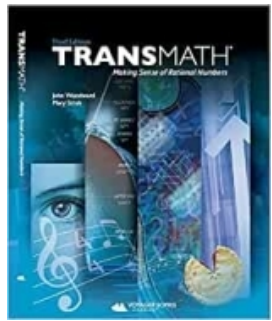
Rewards

- Research based multisensory structured phonics, reading, writing, and spelling program
- Students who are reading around the 3rd grade level who are in grades 4-12 and struggle with reading multisyllabic words, comprehension, and fluency
- 2x's a week in small groups

SBAC Interim Assessment Blocks (IAB) ELA Proficiency Fall 2022		
SPED	General Education	ELD
31.6%	73.8%	48.9%

Successes Continued

- Behavior intervention support
 - Increased support for students with IEPs behavioral needs.
 - MTSS general education behavior interventions and support with Child Find.
- Expanding specialized academic instruction in the Upper School despite staffing challenges.
 - Additional supports and service minutes for students who are struggling with completing assignments.
 - Wider range of individual programs for students based on need.



Successes Continued

- Math interventions and curriculum in SPED.
- Use of Transmath- math intervention curriculum for middle/high school students who lack foundational math skills necessary for entry/success in algebra and who 2+ years below grade level in math
- IXL use during support period

NWEA MAP Math at or above 50th percentile Fall 2022		
SPED	General Education	ELD
6%	24.7%	4.9%



NWEA MAP Math Growth Percentile Fall 2022		
SPED	General Education	ELD
51.6%	59%	59.3%

SBAC Interim Assessment Blocks (IAB) Math Proficiency Fall 2022		
SPED	General Education	ELD
43.1%	62.6%	54.2%

Challenges

SPED Staffing Challenges

- SPED vacancies and staffing challenges
 - 3 SPED teacher vacancies, 1 instructional aide vacancy
 - Increased caseload sizes
 - Outside non-public agency support with some vacancies
- Statewide/National staffing challenges in special education
 - State SELPA association filed letter on behalf of LEAs to Governor and Superintendent suggesting ways in which the CDE can provide immediate relief to address school's significant staffing challenges for students with disabilities



October 18, 2022

The Honorable Gavin Newsom, Governor
1021 O Street, Suite 9000
Sacramento, California 95814

Tony Thurmond, Superintendent of Public Instruction
1430 N Street
Sacramento, California 95814-5901

RE: Immediate Relief for Severe Staffing Crisis Impacting Students with Disabilities

On behalf of the SELPA Administrators of California and the Coalition for Adequate Funding for Special Education, we want to communicate our significant concerns about the current, severe special education staffing crisis coming out of the COVID-19 pandemic. We recommend urgent action to address the realities in the field and remove barriers to the employment of special educators in particular. As we write this letter, more special education classrooms than ever before are without qualified teachers, related services providers, and paraprofessional staff, jeopardizing student safety and access to essential early intervention and high-quality instruction. Additionally, veteran educators are experiencing high levels of stress and burnout as they are serving many more students due to staff vacancies and a lack of substitute staff.

Local educational agencies and SELPAs across California have been forced to find increasingly creative solutions to the current staffing emergency, such as:

- offering hiring incentives in the form of attractive signing and retention bonuses, while continuing to give competitive raises
- paying substitute teachers to serve as paraprofessionals
- giving stipends to incentivize general education teachers to enter special education teaching programs
- partnering with colleges and universities to access every potential candidate
- increasing daily hours for paraprofessionals to compete with full-time employment offered by the fast food industry
- convening strategic planning meetings to address regional recruitment and retention issues
- hiring staff from overseas, incurring additional expenses for travel, relocation costs, and personnel support related to clearing visa status

Challenges continued

- Scheduling limitations
 - Middle School cohorting and pull out services during Flex Period
 - Growing population sizes
- Increased high academic need students
- Increased behavioral challenges and educationally related mental health service (ERHMS) needs.
- Pandemic learning loss
 - Prior to covid students with IEPs were on average entering MWA 3-5 years below grade level.
 - Currently many students are entering 4-5+ years below grade level in reading and math.

Trends in Special Education

- Increase in other health impairment eligibility
 - Attention deficits
 - Depression
 - Anxiety
- Behavioral challenges
 - Increased students with behavior intervention plans
 - Direct behavior intervention services
 - 1:1 behavioral aides
 - Functional behavior assessments
- Emotional disturbance eligibility
- SLD for math calculation
- Increased social emotional and mental health needs

Educationally Related Mental Health Services (ERHMS)

- Increased social emotional needs and high mental health needs.
- CEO Council (SELPA) decided to move forward with direct funding for 2023-24.
- Funding is disbursed to LEA monthly \$50/ADA and adjusted at P1 and P2.
 - No filing of mental health plans and level 2 budget requests
 - No counting services in SEIS for budget reasons
- SELPA will continue to provide mental health support for partners and CPI behavior training/certification.
- SELPA administer a Level 3 ERHMS funding pool.
 - Residential (RTC) room and board covered at 100%
 - NPS mental health services covered at 90%
 - Site-Based therapeutic covered at 80%
 - Note- SELPA fund pool covers ERHMS services but not academic services.

Transition Plan for Students with IEPs

DISNEY COUNTY SELPA INDIVIDUAL TRANSITION PLANNING (ITP)

Student Name: Mouse, Mickey Date of Birth: X/XX/2005 IEP Date: 5/10/2021

Student Invited: Yes No

If Appropriate, and agreed upon, agencies invited:
 Yes No N/A

Describe how the student participated in the process: Present At Meeting Interview Prior Interest Inventories Questionnaire

Age-appropriate transition assessments/instruments were used: Yes No

Describe the results of the assessments:

SOURCES OF DATA REVIEWED:

Existing data related to Mickey's strengths, preferences, interests, and transition skills were collected and reviewed from the following sources: 5/15/2020 IEP, parent input collected from the Parent Transition Questionnaire completed on 4/24/2021, and work samples from his transition class.

Parent Input:

Mrs. Mouse was given a structured questionnaire that asked questions related to her projections, preferences, and concerns for her child's post-secondary future.

Mrs. Mouse anticipates Mickey will earn a high school diploma, potentially attend a community college or trade school, and eventually live independently with no assistance. Parent reports that Mickey has shown an interest in construction related jobs. She feels that careers in this area are aligned to Mickey's strengths and is a realistic employment goal. She has no concerns about his ability to live independently or obtain employment. She notes that Mickey is a hard worker and motivated to earn his own money. During the next year, Mrs. Mouse plans to help prepare Mickey for his future by helping him establish a bank account, learn to budget his money, take him to tour his local community college, and obtain his driver's license.

Work Samples:

Preferences Assessment

The Preferences Assessment is part of the T-Folio Online Transition Portfolio program. The assessment helps the student identify his/her/their preferred work conditions related to where, when, and with whom they would like to work. It also assists the student in identifying how he/she/they prefer working and what general types of work he/she/they prefer.

Based on the Preferences Assessment, Mickey prefers jobs that allow him some independence while being physically active, working outdoors, and working with tools or building things. He does not mind a challenging job, what time of day or what days of the week he works, nor does he mind working in a city or in the country.

NEW ASSESSMENT(S) ADMINISTERED:

The following assessment results are examined in conjunction with the data described above. Materials and procedures were provided in the student's native language/mode of communication and in a form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally. Assessments were selected and administered so as to not be discriminatory on the basis of gender, culture, language, ethnicity or disability. The assessments were used for the purpose for which it was designed and in accordance with the test directions.

- New guidelines from SELPA for students transition plans.
- Schools to provide post secondary transition support and preparation for education, career, and independent living.
- MWA has implemented structured questionnaires and interviews for student AND parent/guardian.
- Updated transition plans in accordance with YMC and SELPA recommendations for compliance.

Transition Plan for Students with IEPs

**DISNEY COUNTY SELPA
ANNUAL GOALS AND OBJECTIVES**

Student Name: Mouse, Mickey

Birthdate: X/XX/2005

IEP Date: 5/10/2021

Area of Need: Self-Determination/Self-Awareness	Measurable Annual Goal #: <u>1</u>
Baseline: While Mickey can identify a few strengths or interests, he cannot describe his needs. He is unfamiliar with the purpose and contents of his IEP, his areas of need in an educational setting, or the supports and accommodations he is entitled to.	Goal: By 5/10/2022, when given a copy of his IEP and instruction on how to read it, Mickey will be able to describe (verbally or in writing) at least three accommodations or modifications relevant to either classroom and/or testing settings with 100% accuracy as measured by interviews and/or classroom work samples.
	<input type="checkbox"/> Enables student to be involved/progress in general curriculum/state standard <input type="checkbox"/> Addresses other educational needs resulting from the disability <input type="checkbox"/> Linguistically appropriate <input checked="" type="checkbox"/> Transition Goal: <input checked="" type="checkbox"/> Education/Training <input checked="" type="checkbox"/> Employment <input type="checkbox"/> Independent Living Person(s) Responsible: SAI Provider and/or Transition Provider

**Progress Report 1:
Summary of Progress:
Comment:**

Area of Need: Career Exploration	Measurable Annual Goal #: <u>3</u>
Baseline: Mickey has an interest in becoming an Electrician or Landscaper, but he is still mostly unsure about his future employment goals. He has not yet conducted career research and cannot identify critical factors of these careers or any other career.	Goal: By 5/10/2022, Mickey will research a career of interest and describe at least four critical factors of that career (i.e., responsibilities, skills required, personality traits, education requirements, average salary, job outlook, job setting) with 90% accuracy as measured by classroom work samples and/or student interviews.
	<input type="checkbox"/> Enables student to be involved/progress in general curriculum/state standard <input type="checkbox"/> Addresses other educational needs resulting from the disability <input type="checkbox"/> Linguistically appropriate <input checked="" type="checkbox"/> Transition Goal: <input checked="" type="checkbox"/> Education/Training <input checked="" type="checkbox"/> Employment <input type="checkbox"/> Independent Living Person(s) Responsible: _____

**Progress Report 1:
Summary of Progress:
Comment:**

- Students must have post secondary transition goals and a transition plan by age 16 (MWA starts with all 9th graders at first IEP in US).
- IEPs must include transition services.
- CCC/SPED is working on expanding relationships with adult transition services such as regional center, CCCOE transition programs, workability.
- Goal to increase community based experiences, career technical education, and vocational options and career exploration.
- Transition IEP goals in the areas of post secondary education, employment, and if appropriate independent living.



Graduation Pathways for Students with IEPs

Table 1.1 High School Graduation Options

High School Subject Area	State-Mandated Requirements for High School Diploma (EC Section 51225.3)	California State University (CSU) Requirements with a High School Diploma	University of California (UC) Requirements with a High School Diploma (A-G subject requirements)	Certificate of Completion (Education Code [EC] Section 56390)
English	Three years	Four years of approved courses	Four years of approved courses	<p>The LEA/district may award a student with a disability a COC if the following requirements, (a), (b), or (c), are met.</p> <p>(a) The individual has satisfactorily completed a prescribed alternative course of study approved by the governing board of the school LEA/district in which the individual attended school or the school LEA/district with jurisdiction over the individual and identified in his or her IEP.</p> <p>(b) The individual has satisfactorily met his or her IEP goals and objectives during high school as determined by the IEP program team.</p> <p>(c) The individual has satisfactorily attended high school, participated in the instruction under his or her IEP, and has met the objectives of the statement of transition services.</p>
Math	Two years, including one year of algebra I (EC Section 51224.5)	Three years, including algebra, intermediate algebra, and geometry	Three years of college-preparatory math, including or integrating the topics covered in elementary and advanced algebra and two- and three-dimensional geometry; four years recommended	
Science	Two years, including biological and physical sciences	Two years, including one year of biological and one year of physical science with a lab	Two years with a lab required, chosen from biology, chemistry, and physics; three years recommended	
History	Three years, including United States history and geography; world history, culture, and geography; a one-semester course in American government and civics, and a one-semester course in economics	Two years, including one year of U.S. history or U.S. history and government and one year of other approved social science	Two years, including one year of world history, cultures and historical geography and one year of U.S. history, or one-half year of U.S. history and one-half year of American government or civics	
Language other than English	One year in visual or performing arts, foreign language, or career technical education	Two years in same language required	Two years in same language required; three years recommended	
Visual and Performing Arts	One year in visual or performing arts, foreign language, or career technical education	One year of visual and performing arts chosen from dance, drama/theater, music, or visual art	One year chosen from dance, music, drama/theater, music, or the visual arts	
Physical Education	Two years, unless the student has been exempted from the requirements based on EC Section 51241	Not Applicable	Health and Wellness I Health and Wellness II	
Electives	Not Applicable	One year*	One year*	

- Currently MWA has the standard diploma A-G and a certificate of completion track for students with IEPs.
 - Need for expanded pathways for students with IEPs
 - Section 51225.31 CDE guidelines for alternate assessments
- Only applies to students with significant cognitive disabilities who are on alternate assessments and participate in modified instruction primarily in the general education.
- CDE workgroup to explore expanding pathways for students with disabilities.
- Explore potential other options for students with IEPs for diploma track in non A-G courses who are not significantly cognitively impaired.
- Update MWA graduation guidelines to include students at nonpublic schools taking non A-G courses.

Continuum of Services and Instruction

- Semester 2 focus
 - Continue reading interventions with fidelity.
 - Push reading programs in Upper School student support with fidelity.
 - Progress monitoring effectiveness of programs.
- Continue/increase efficacy of math curriculum interventions.
- Collaborate with math interventionist.
- Continue pragmatic expansion of continuum of learning environments (LREs).
 - Increase support service minutes in MS 2023-24.

Questions?



Learn. Graduate. Give Back.

Contact Information

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Learn. Graduate. Give Back.

School Wide – Special Education

Karen Snider, Director of Special Education – School Wide

Program Overview and Update

Special Education Population Data

There are currently 88 students with Individualized Education Programs (IEPs) enrolled at MWA, approximately 8.5% of the total MWA student population. There are 7 students currently under a pending initial IEP evaluation, 4 new enrollments for semester 2. Due to initial IEP assessments, Semester 2 to end of year assessments, and new student enrollments, MWA is projected to move out of “small schools” (schools that serve under 100 students with IEPs) by the end of the school year (a projected increase from 8% to approximately 9.5-10% of the overall student population).

MWA serves students with the following Individuals with Disabilities Education Act (IDEA) eligibilities: intellectual disability, speech and language impairment, emotional disturbance, orthopedic impairment, other health impairment, autism spectrum disorder, and specific learning disability (SLD). Students with SLDs make up 65% of student’s primary disability category, followed by other health impairment (OHI) primary eligibility category of 15%.

The SPED department has held 82 IEP meetings since the start of the school year (there have been 76 school days as of the board meeting).

Chronic Absences		
SPED	General Education	ELD
27.3%	20.2%	20.1%

MWA SPED Program

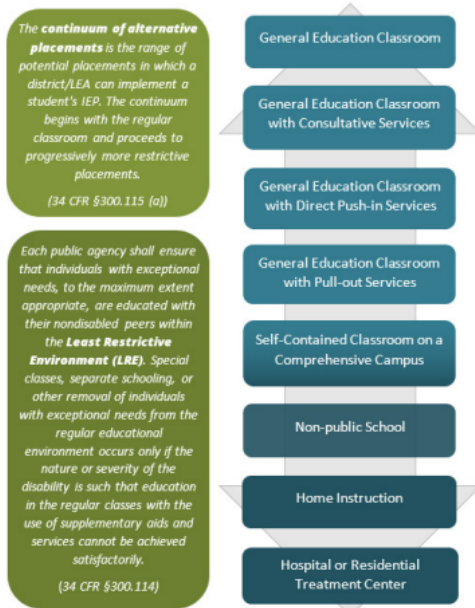
MWA it in its 4th year being a member of the El Dorado Charter SELPA and serving as its own Local Education Agency (LEA) for special education. MWA provides a continuum of special education services including push-in support for general education courses and pull-out specialized academic instruction. Pull-out academic support takes place during an academic elective period in the Upper School and during Flex period in both the Middle School and Upper School. Students are also pulled out of the general education for speech and language therapy, physical therapy, occupational therapy, nursing services, and adaptive physical education. Many students with IEPs also receive counseling and educationally related mental health services through the MWA social workers and our contracted psychological services provider, FPA on site. Some families receive parent counseling services as part of their student’s IEP; this is currently done through a contracted non-public agency.

Least Restrictive Environment (LRE) and Continuum of Placements

The Individuals with Disabilities Education Act (IDEA) ensures that all students with disabilities have access to a Free and Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE). ***The intent of the IEP is to meet the unique needs of a student in order to allow meaningful access to FAPE at MWA and prepare for post-secondary education, employment, and independent living. In some cases, a student may experience significant emotional, behavioral and/or academic challenges that impede access to education benefit in the current program and setting (MWA). When this occurs, an IEP team must consider the full continuum of services and placement to ensure meaningful access to FAPE based***

on the individual needs of the student. The continuum begins with the general education setting and progressively becomes more restrictive with each placement. **Currently, MWA has two students placed at nonpublic schools and counseling enriched placements** based on student’s individual social emotional and behavioral needs that exceeded the learning environment and program at MWA.

CONTINUUM OF ALTERNATIVE PLACEMENTS



Behavior Support

Since becoming its own LEA in 2019-2020, MWA has sought to increase the continuum of special education services in order to serve students with higher academic, behavioral and social emotional needs in the LRE. This year, MWA added a full-time behavior specialist to support special education and the Multi-Tiered System of Supports (MTSS) of behavior supports in the general education (Tier 1, Tier 2, Tier 3 behavioral needs and interventions). A MTSS framework is crucial for ensuring appropriate and timely attention to the range of challenges experienced by students. This approach is critical to supporting students in the LRE.

Behavior Specialist (Ms. Edwards) has focused on introducing and establishing Tier 1 behavior systems, supports and protocols for all students. This has included teacher coaching on classroom management, classroom management professional development trainings for all staff. The behavior specialist has focused on creating Tier 2 supports including the creation of curriculum and training for social groups and skill building groups. Tier 3 supports have included check in/check out systems for individual students, behavior observations, data tracking and collaboration with dean of students and holistic services department. **For special education students, the behavior specialist has focused on behavioral observations, direct behavior intervention service minutes for students with behavioral service IEP minutes, writing and implementing behavior intervention plans (BIP), and collaborating with board certified behavior analyst (BCBA) for functional behavior assessments (FBAs).** Additionally, MWA has had an all faculty and staff SELPA led behavior support training by our program specialist focused on the verbal de-escalation prevention-intervention-postvention cycle.

SPED Academic Instruction

Students are pulled out for specialized academic instruction during resource or support period. In the upper school (US), students with academic deficits are pulled out for a period of the day in lieu of an elective course and work on reading, math, writing, and general education remediation. During flex period, students who only need homework, access to general education support, or executive functioning support are served in a tutorial/homework support period (200 minutes). Students who have academic and HW support needs are enrolled in both Flex Period and Support Period during the core day (425 minutes weekly). This year we have expanded our support for higher needs students in the US to have two support periods (out of 6) and have modified math curriculum instruction based on individual student need for a student whom general education Algebra or modified Algebra instruction was not an offer of FAPE.

In the middle school (MS), students with IEPs are pulled out for Flex Period (180-200 minutes weekly). Many students are pulled out for additional reading intervention services minutes during advisory or another period during the day. Students with significant learning needs and on modified curriculums are supported in the general education environment with a shared instructional aide and pulled out from English and GE courses for reading and phonics instruction.

Special Education Academic Achievement Data and Interventions

In 2020, MWA was identified for a performance improvement plan (PIP) for students with IEPs in math and ELA. Students with IEPs were under performing their general education peers on the SBAC math and ELA assessment. As part of the PIP process, MWA analyzed reading, math and assessment data, determined what interventions were already in place, and identified key root causes. At the end of the 2019-2020 school year (during COVID closure), the SPED PIP team made recommendations based on the findings. Due to the pandemic, the CDE dropped the PIP plans for the 2021-22 school year. However, MWA's special education department continued the work that the PIP team had proposed. In 2021-22, the SPED department shifted its focus from supporting students in the general education and primary goal of access to general education curriculum to addressing academic skill gaps in SPED so that students could access general education curriculum more independently and develop the skills needed to be successful in high school and post-secondary pathways. SPED piloted an online reading program called Mindplay, started reading intervention groups in the middle school using a variety of curriculums and novel study in the upper school. The implementation was inconsistent in large part due to a lack of curriculum and teacher vacancies, but it was important to the SPED department to start to work on the root causes (lack of phonics and targeted research-based reading intervention) to improve reading outcomes for students with IEPs.

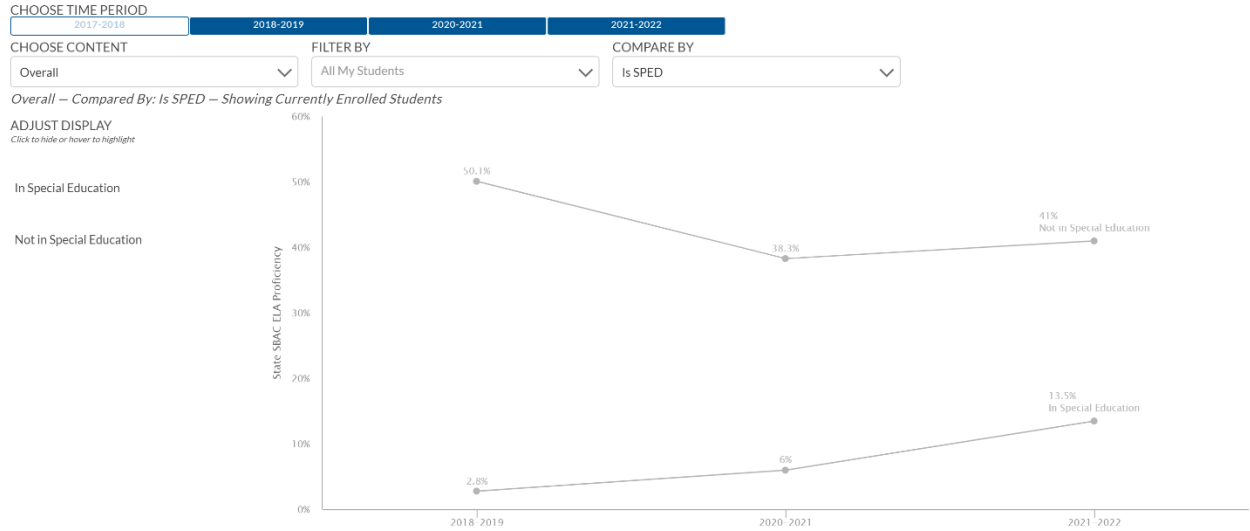
This school year, the SPED department purchased a reading and writing curriculum with a focus on using research-based curriculum and implementing reading intervention with fidelity to continue addressing this gap. While we are no longer under the PIP, we continue to monitor assessment data and put interventions in place that support the success of SPED-designated students.

Statewide Standardized Assessments 2021-22

SBAC ELA Proficiency 2021-22		
SPED	General Education	ELD
13.5%	41.0%	6.1%

State SBAC ELA Proficiency

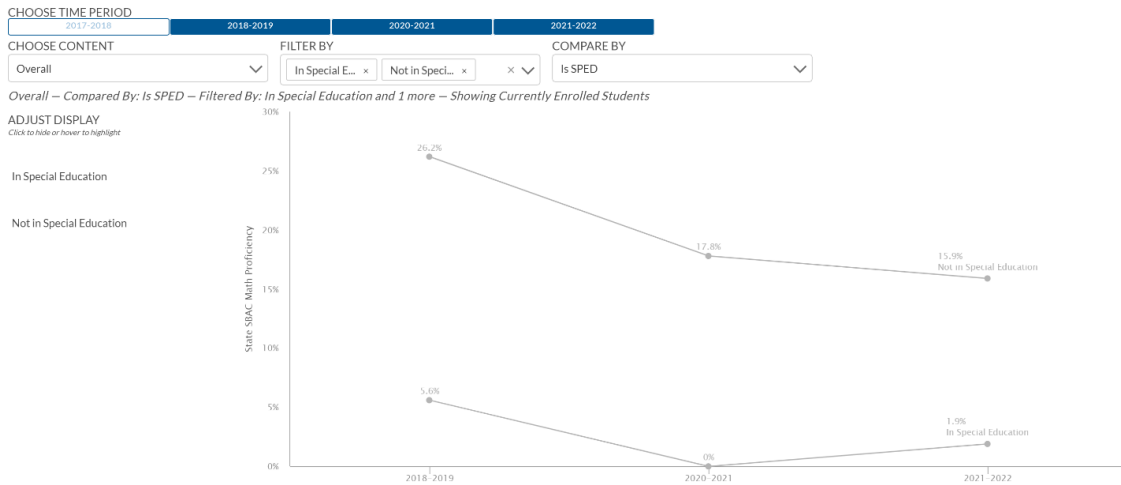
Percent of students scoring a level 3 or 4 on the state SBAC ELA exam



SBAC Math Proficiency 2021-22		
SPED	General Education	ELD
1.9%	15.9%	1.0%

State SBAC Math Proficiency

Percent of students scoring a level 3 or 4 on the state SBAC Math exam



ELPAC Proficiency 2021-22		
SPED		General Education (ELD)
40.5%		73.1%

ELPAC Proficiency

Percent of students who scored at Level 3 or above on ELPAC



Special Education Focus Areas 2022-23

Curriculum and Instruction: Our focus this year in special education has really been on maximizing time spent during resource on addressing academic skill gaps.

Writing: SPED is piloting a writing intervention curriculum called Rewards Writing in 7th grade resource. Rewards Writing provides direction instruction and focused practice to build essential writing skills for students in grade 5-12. It is easy to follow, systematic, explicit instruction with short, approachable lessons. The lessons focus on critical sentence writing skills, sentence writing fluency, word choice and vocabulary, and sentence revising strategies. Since starting Rewards Writing in 7th grade, we have been able to implement this curriculum with good fidelity due to the quick nature of the lessons and the ease of implementation of the curriculum for SPED staff. We will continue to monitor the progress of this writing intervention for its effectiveness with the possibility of expanding to different grade levels.

Math Intervention: The special education department this year started a new curriculum for math intervention called Transmath. Transmath is a math intervention curriculum that targets middle and high school students who lack the foundational skills necessary for entry and/or success in algebra and who are more than two years below grade level in math. Transmath curriculum focused on improving math skills by emphasizing fewer topics in greater depth.

Several SPED staff and teachers have participated in the IXL professional development trainings and are beginning to implement the IXL program and tools with more fidelity in resource. By using IXL in

resource, teachers can assign specific skills for students to work to address individual skill or small group skill gaps.

NWEA MAP Math at or above 50 th percentile Fall 2022		
SPED	General Education	ELD
6%	24.7%	4.9%

NWEA MAP Math Growth Percentile Fall 2022		
SPED	General Education	ELD
51.6%	59%	59.3%

SBAC Interim Assessment Blocks (IAB) Math Proficiency Fall 2022		
SPED	General Education	ELD
43.1%	62.6%	54.2%

Successes

- Reading Intervention:** This year we have implemented reading programs in special education. In the MS we are using two reading programs for students with IEPs. Sonday, an Orton-Gillingham based program, has been introduced for our students in the middle school who have significant phonological awareness and basic reading skill gaps. This is a research based multi-sensory structured phonics, reading, writing, and spelling program for beginning readers who are in need of reading intervention. While our students with IEPs who are reading at around the 3rd grade level, are working on Rewards, a research-based, short-term, and specialized program for adolescent students in grades 4–12 who struggle reading long, multisyllabic words and comprehending content-area text. With explicit, systemic, teacher-led instruction, this intervention gives students new skills to unlock grade-level content-area text. These reading intervention programs are implemented in small groups 3-4 times a week for 30 minutes each. In 5th and 6th grade students are working on reading in small groups with books from Reading A-Z and Read Naturally. In 7th grade and 8th grade, these targeted reading intervention programs are paired with novel study. Student are grouped heterogeneously based on their reading level and reading novels in small groups to focus on reading comprehension, fluency, oral reading, vocabulary and implementation of reading strategies.

SBAC Interim Assessment Blocks (IAB) ELA Proficiency Fall 2022		
SPED	General Education	ELD
31.6%	73.8%	48.9%

- Behavior Support:** With the addition of a behavior specialist there has been an increase in proactive behavior support, observations of classrooms and students and training teachers on student safety plans, behavior intervention plans, and accommodations. Having a behavior specialist on campus lends to real time support and trouble shooting behavioral challenges for students with IEPs. The behavior specialist’s observations and interventions in Tier 1, Tier 2, and Tier 3 have increased MWA’s ability to provide MTSS general education behavior interventions and support and our fidelity to Child Find.

- **Expansion of specialized academic instruction in the upper school.** Last year, SPED piloted offering additional support for students who are struggling with completing assignments, executive functioning during Flex Period. Offering special education support during Flex Period in the high school in addition to our traditional pull out elective support period (resource period) has really enabled the upper school SPED department to offer a wider continuum of services that is more individualized to our Wave Makers needs. This year, we were also able to support one of our highest needs Wave Maker who is on a modified curriculum and schedule with multiple resource periods during the day in addition to Flex Period by offering individualized modified math instruction (online 1:1 tutoring with an education specialist) as student was not able to access modified Algebra curriculum in the general education.
 - Resource Support Period focused on addressing reading, writing, and math skill gaps.
 - Flex Period focuses on addressing student’s access to general education high school curriculum, executive functioning, study habits, and homework support.

Challenges

- **Staffing Challenges and SPED Vacancies:** The SPED department has been significantly impacted by the teacher and staffing challenges. SPED has 3 teacher vacancies currently and one instructional aide vacancy. Teacher staffing challenges make expanding MWA’s special education program offerings and balancing student services, caseload limits, and educational settings extremely difficult.
- **Schedule Limitations**
 - **Intervention times MS:** Because students in the middle school move in cohorts, the MS special education primary instruction block is built into the Flex period time where all students are receiving interventions. The benefit of pulling out students for their specialized academic instruction time during Flex period is that students are able to participate in the general education for the majority of their academic instruction. The downside is not having enough time to support students who have significant reading, math, executive functioning deficits and require more time for targeted instruction. This year, Flex period was reduced for 5th and 6th grade to 180 minutes Monday-Thursday and 200 minutes for 7th and 8th grade.
- **Growing SPED Population Sizes:** As more students are identified throughout their time at Making Waves, the groups of students with IEPs per grade increases. This leads to significantly large size groups of students by 8th grade and high school. This impacts SPED’s ability to maintain fidelity to small group instruction with flex period. This is further compounded by staffing challenges and vacancies.
- **Increase of High-Need Students:** There has been an increase of students with high mental health support needs and significant behavioral challenges. There have been increased rates of suspensions for students with IEPs due to these factors. To date, there have been 10 suspension incidents and 2 recommendations for expulsion this academic year for students designated as SPED. All of the suspension related incidents were violations of MWA school code of conduct, handbook, or educational code violations. There have been challenges with creating and updating school wide systems to reflect the post Covid behavioral challenges, establishing and maintain functional based preventative strategies based on school data.

Office Discipline Referral Rate YTD 2022-23		
SPED	General Education	ELD
8%	5.6%	6.6%

- ***Like their general education peers, students with IEPs suffered significant learning loss and challenges from the pandemic. Students with IEPs who were typically entering MWA 3+ grade levels behind in reading and math in 5th grade, are now entering 5+ grade levels behind.*** There is an increased number of students who missed significant portions of phonics and basic reading and math instruction during the pandemic. This is true too for students who had not been identified prior to the pandemic closure. The need for direct, small group reading intervention and instruction in both special education and general education students in need. There are many struggling general education readers who are not yet identified under SPED who may have a true learning disability OR may have significant learning loss and need targeted instruction so that they do not require special education services.

Trends in Special Education

There has been an increase in other health impairment eligibility for special education due to an increase in mental health and behavioral challenges amongst the student population. These behavior and attention deficits are impacting their educational progress so significantly that they are eligible for special education services under other health impairment. Similarly, there has been a significant increase in mental health diagnosis of students including depression and anxiety that are so severe that it is impacting educational progress (other health impairment or emotional disturbance). Another trend in special education, is the qualification of students for significant math discrepancies due to math learning gaps that were only exacerbated by COVID closures and learning loss. ***Criteria for special education is set by standardized measures that do not consider school-wide trends or learning loss post-pandemic. As a result, many students are scoring in the low to low average range for math calculation and qualifying for special education under specific learning disability.***

MWA is working toward expanding its continuum of learning environments, but being a single school site and staffing challenges make it increasingly difficult to serve all of our Wave-Maker's needs. There has been an increase in change of placements for students whose mental health and behavioral needs are so significant that MWA is no longer able to offer Free Appropriate Public Education (FAPE) at the MWA school site. ***MWA and the board should anticipate this trend going forward for the foreseeable future. Currently there are 2 non-public school placements, but would anticipate that number doubling by 2023-24 AY. These placements can have a significant impact on special education and the school's budget for transportation and academic costs*** (the majority of educational related mental health services is covered by medical or the SELPA's ERHMS pool).

Focus Areas Semester 2

Post-Secondary Transition Plans

The SPED department is focused on expanding transition planning services and plans in collaboration with the College and Career Center (CCC). MWA offers significant post-secondary transition supports and services as part of the Wave Maker transition plan. Students with IEPs participate in the CCC transition and CAP transition. However, there are students with more significant developmental and adult post-secondary transitions. SPED and the CCC hope to establish and develop relationships with the Regional Center and CCCOE to support adult transition programs for our Wave-Makers with adult support needs post MWA. Another area in which SPED and the CCC can continue to collaborate is around our post-secondary transition planning supports for SPED students who are not interested in a four-year university or community college post-secondary plan.

MWA Diploma and Certificate of Completion Graduation Pathways

SPED also seeks to work with the CCC and executive leadership to update and build out the MWA graduation pathways to incorporate new state CA diploma pathways for students with disabilities. Currently MWA has an A-G diploma track and a limited number of students on a certificate of completion.

The CDE established guidelines for a new high school diploma pathway (Section 51225.31) exclusively for students with significant cognitive disabilities in alignment with the federal Every Student Succeeds Act (ESSA). ***It is important to note that this new diploma pathway will only apply to a narrow sub-group of students with significant cognitive disabilities who take the California Alternative Assessment (CAA) and who taken or plan to the statewide coursework minimum requirements for graduation*** (modified to alternative achievement standards). ***This diploma pathway does not constitute a change of placement.*** The CDE is working on identifying and developing alternative coursework and performance tasks for students who are not eligible for the alternate assessment but struggle to complete state and local graduation requirements necessary to receive a regular high school diploma. The 2022 budget earmarked IDEA funds for this research and development and anticipates proposing alternate means in the 2024 legislature.

In the meantime, ***MWA will research the available CA diploma options, the newly proposed CDE special education CA diploma pathway (described above), and examine best practices for students with IEP. We will get input from relevant stakeholders including the SELPA and CDE's updated guidelines.*** MWA currently has students enrolled in non-public school placements that do not offer A-G courses. Those students work toward a MWA diploma but are not UC/CSU-eligible at graduation.

Conclusion

For semester 2 the focus in special education will continue to be on instruction and addressing academic skill gaps during resource support period and Flex period with increased fidelity. SPED will continue to focus on small group reading interventions through Rewards and Soliday reading programs and monitor student reading growth and progress. While there has been some progress in reading and ELA performance outcomes for students with IEPs, there has been limited progress in math interventions.

Despite significant staffing challenges, MWA continues to seek ways to programmatically expand our school's continuum of learning environments (LRE) and special education services to better support our student's individual needs.

Coversheet

CEO/Interim Principal Report & Discussion

Section: II. Standing Reports
Item: D. CEO/Interim Principal Report & Discussion
Purpose: Discuss
Submitted by: Alton B. Nelson Jr.

Related Material:

SBAC 2022 Comparative Results- shorter version for _day of_ presentation.pptx
MWA CEO Report to the MWA Board_DEC 2022_ABN.pdf

BACKGROUND:

The CEO will take questions about his written report, share high-level review of CAASPP data, and discuss enrollment capacity for 2023-24.



CAASPP Results (final/comparative) 2022

Presenter(s): Molly Moloney, Alton Nelson
December 2022

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Comparison Summary

- **From 2019-2022 there were declines in ELA and Math scores statewide, county-wide, and at most schools.**
- *However, MWA's scores declined more than average over this time period and more than most schools/districts in our comparison group.*
- Overall, **MWA's** SBAC results are below **state-wide** proficiency scores (**39%** vs. **47%** proficient for ELA and **14.5%** vs. **33%** for math).
 - These patterns vary considerably by grade level– with 5th grade underperforming, 8th grade getting closer to average, and 11th grade outperforming state, county, and local WCCUSD district and charter schools.
 - Looking at subgroups, we see some strengths when comparing results to the same subgroups statewide or in neighboring district.

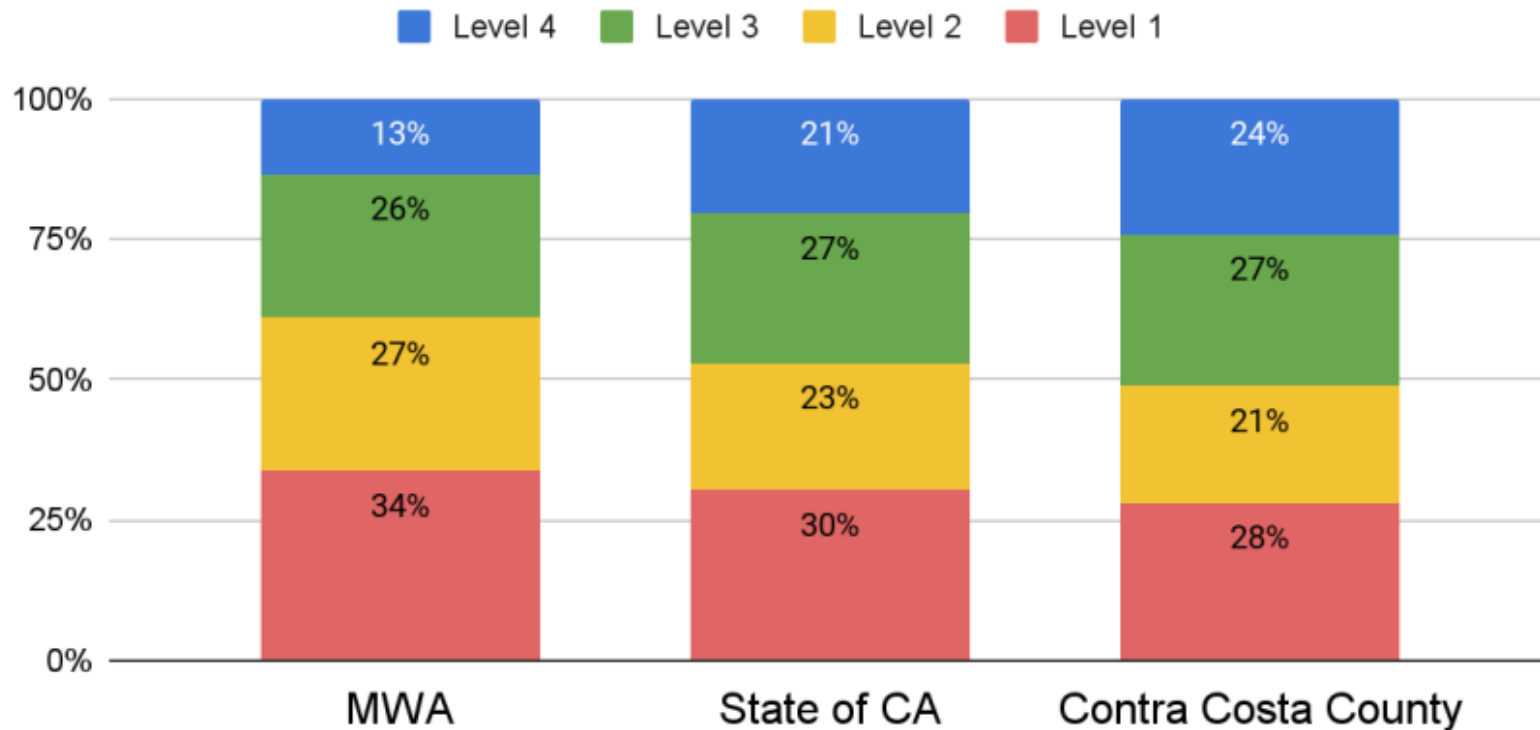
Statewide trends, change over time



Headlines:

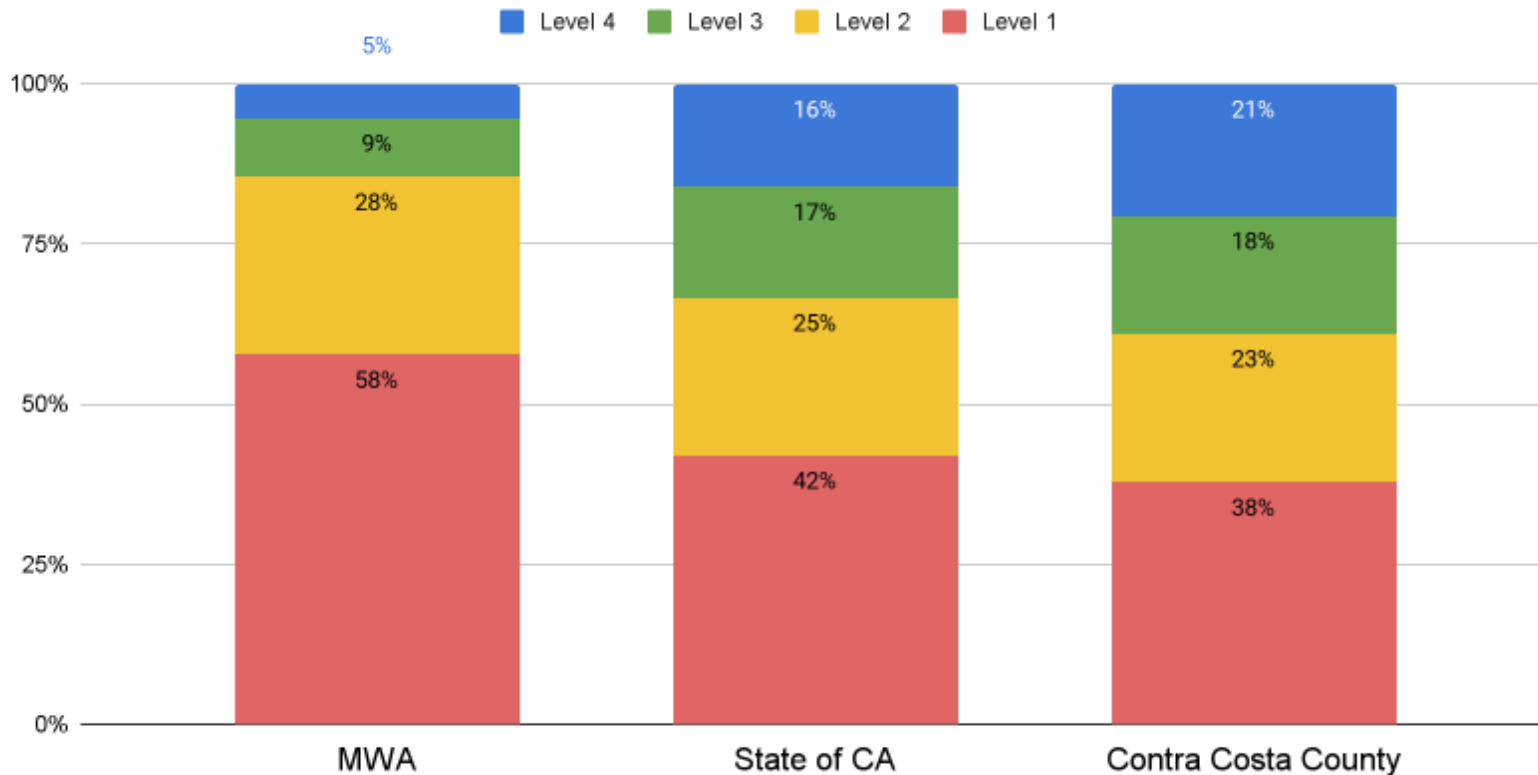
- SBAC results declined across the state.
- MWA aggregate results declined more than average.

ELA SBAC Overall (2021-22)- MWA, State, and County



ELA SBAC: MWA vs. State vs. County

Math SBAC Overall (2021-22)- MWA, State, and County



Math SBAC: MWA vs. State vs. County

Grade-level Comparisons

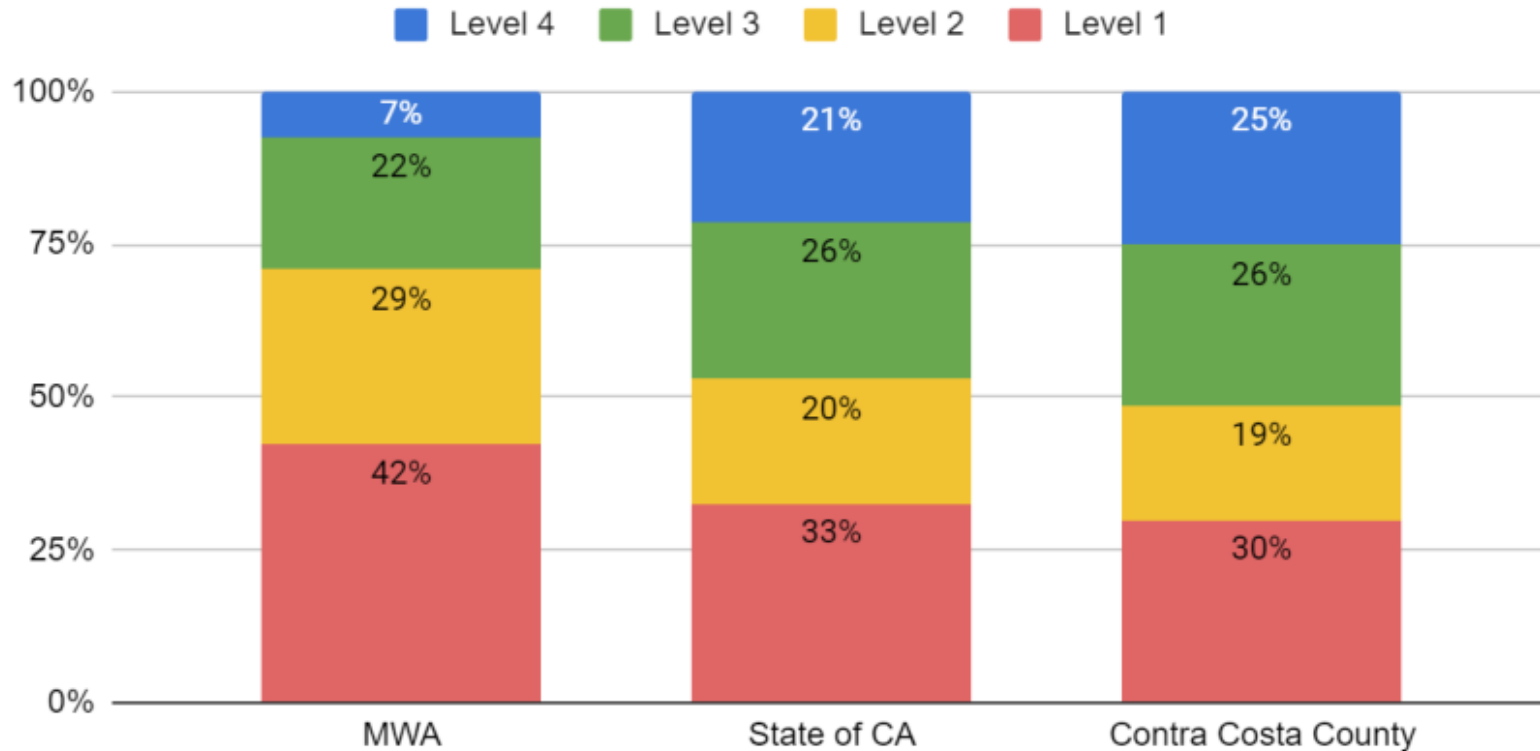
Headlines:

- These results vary significantly when broken down by grade level.
- 11th grade made a big rebound (especially in ELA) and continues to be our strongest grade.

ELA

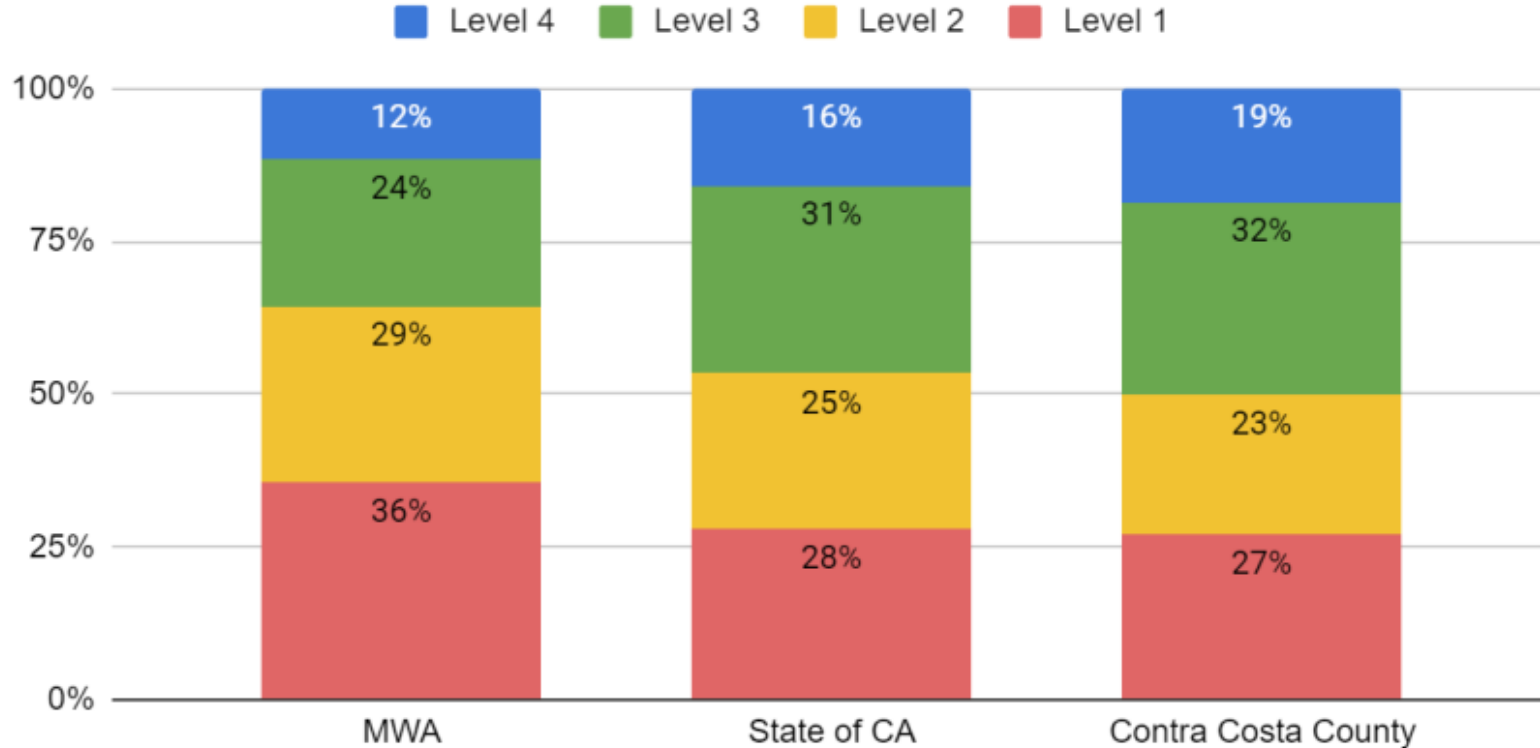


5th grade ELA SBAC (2021-22)- MWA, State, and County



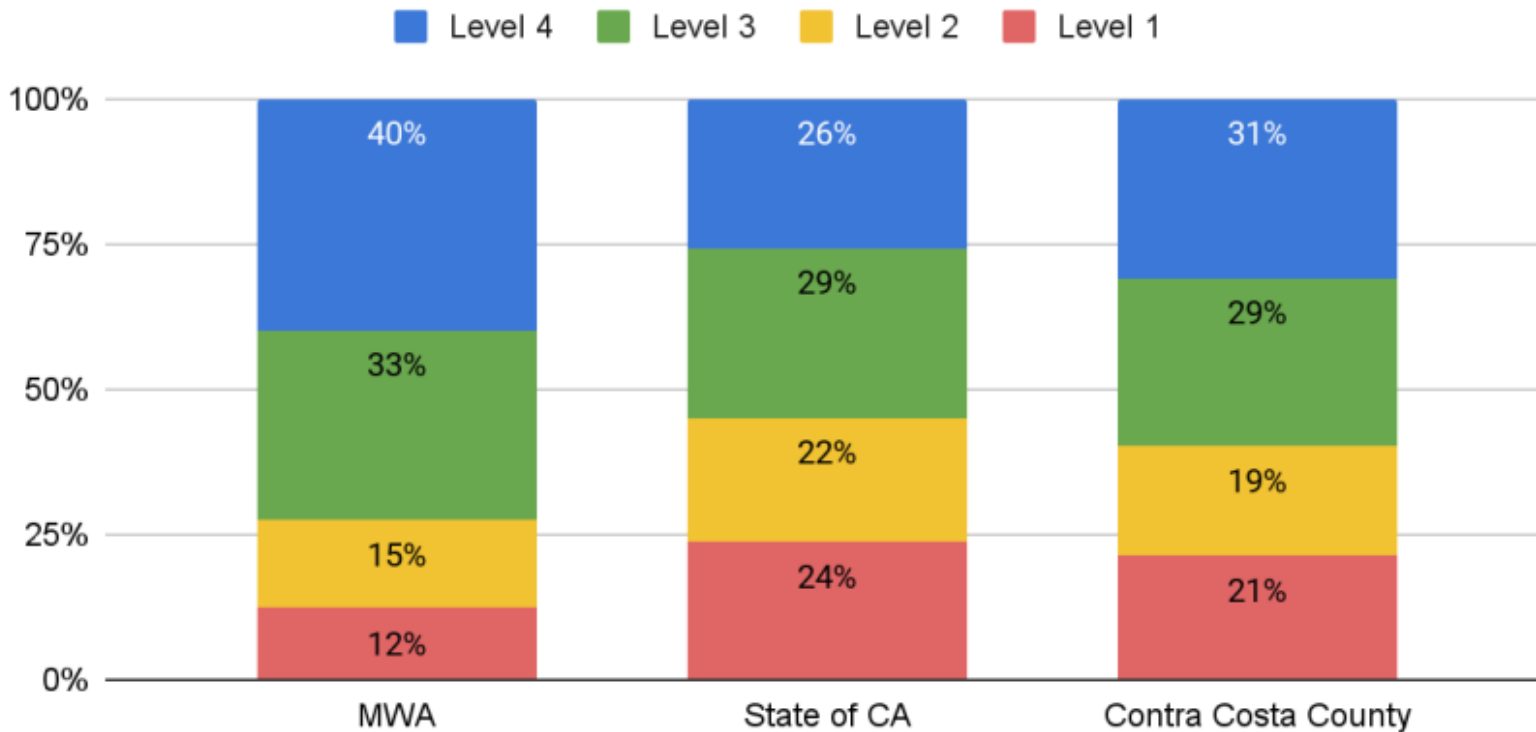
ELA SBAC: MWA vs. State vs. County

8th grade ELA SBAC (2021-22)- MWA, State, and County



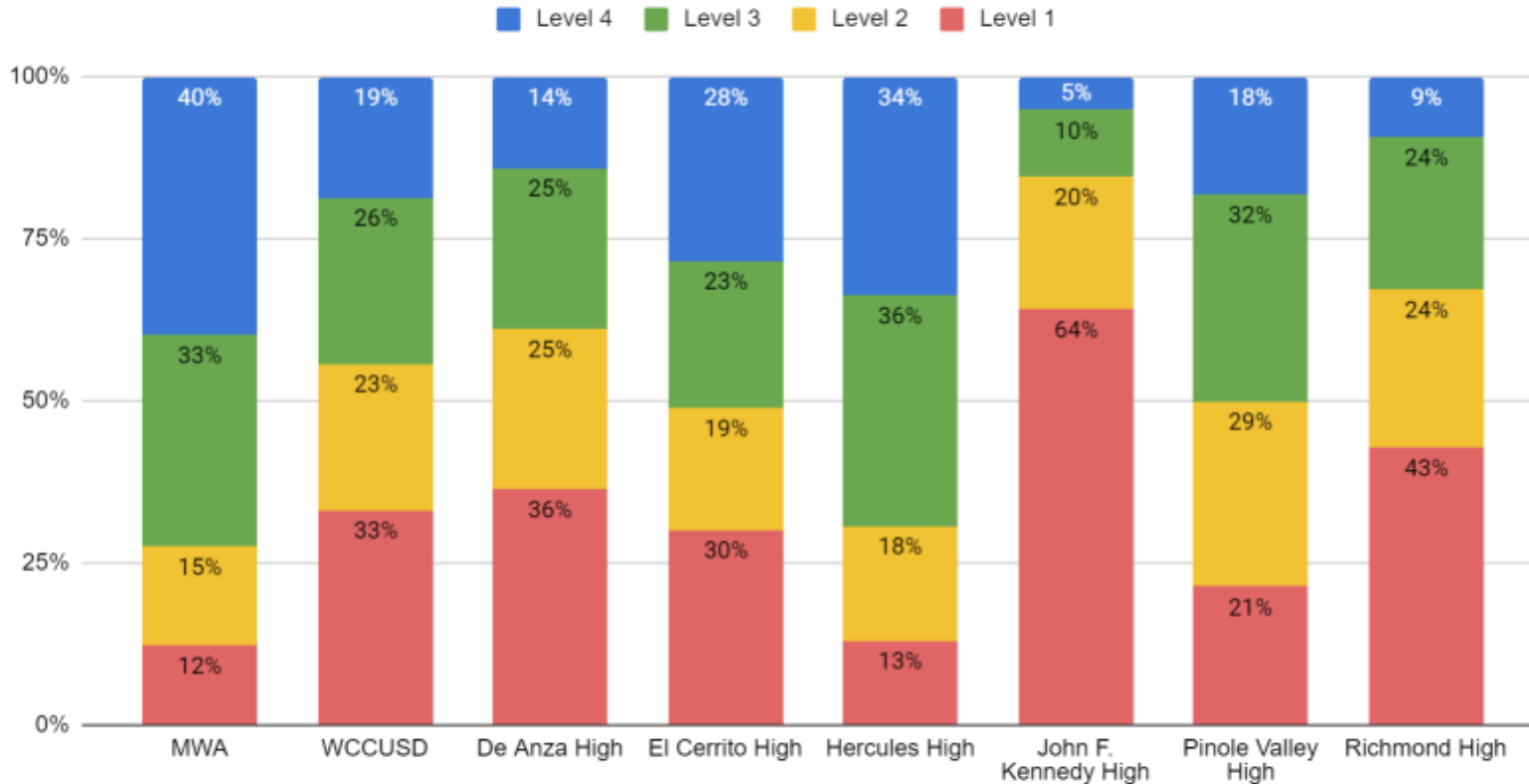
ELA SBAC: MWA vs. State vs. County

11th grade ELA SBAC (2021-22)- MWA, State, and County



ELA SBAC: MWA vs. State vs. County

11th grade ELA SBAC (2021-22)- WCCUSD Comparisons

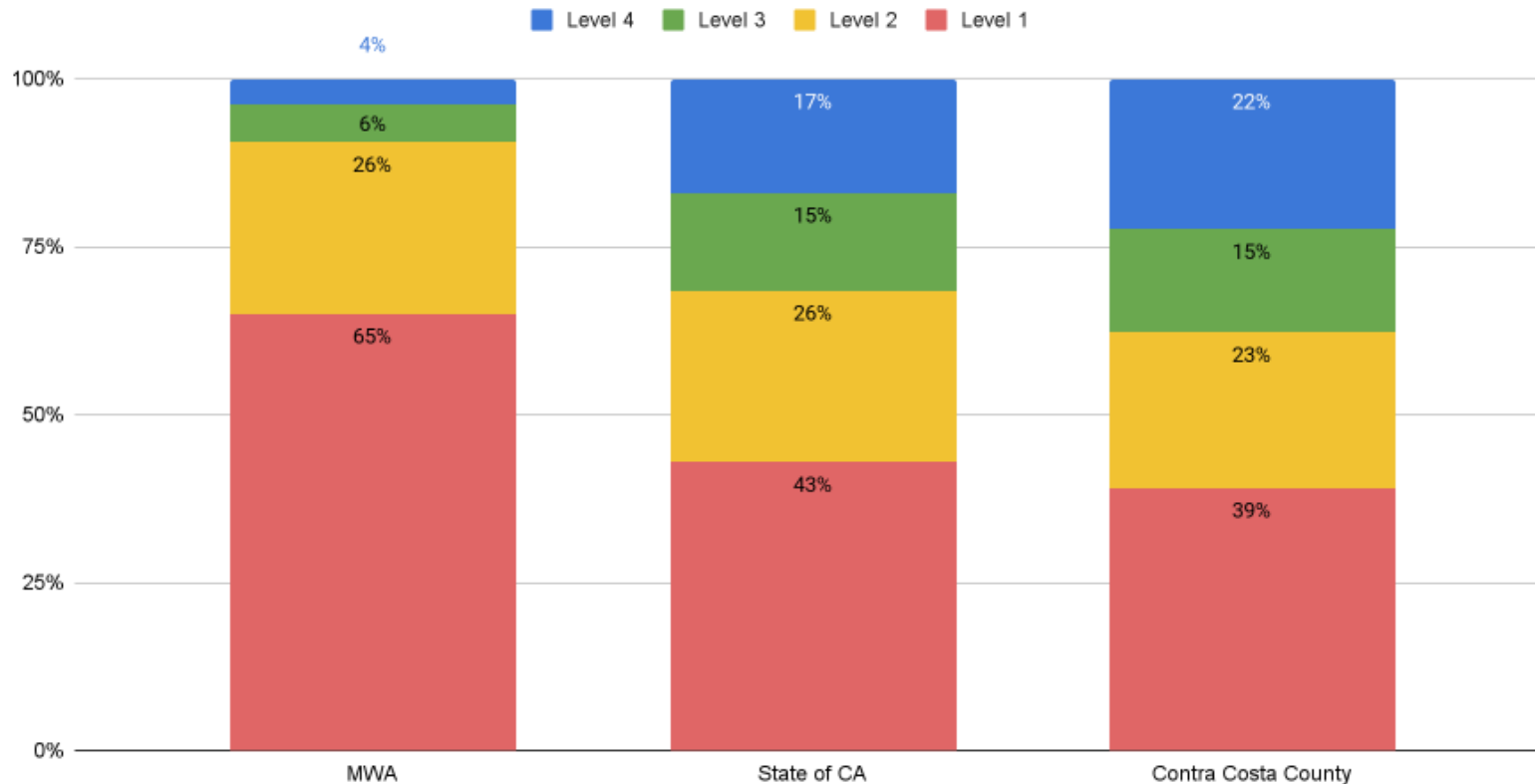


ELA SBAC: MWA vs. WCCUSD

Math

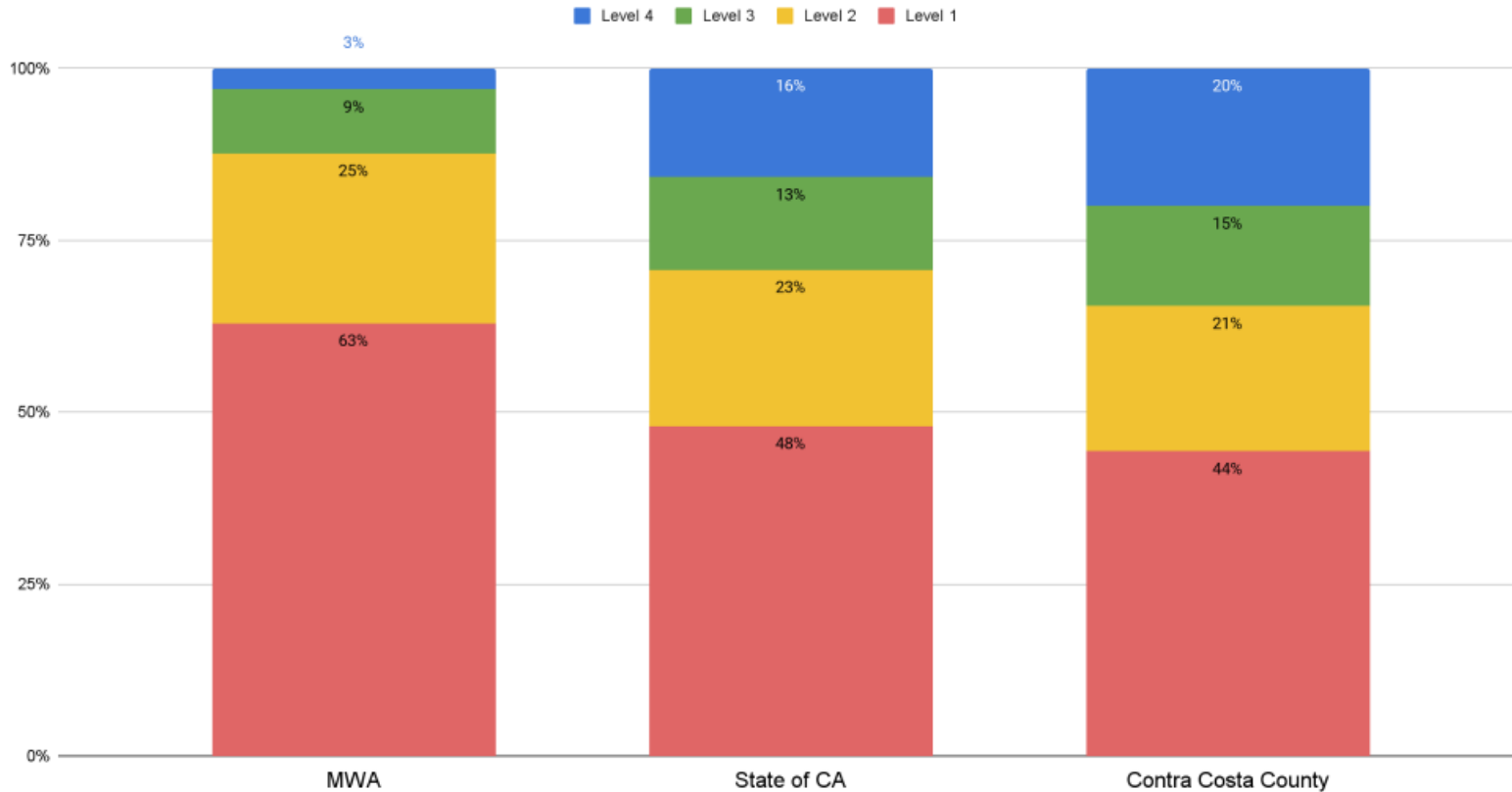


5th grade Math SBAC (2021-22)- MWA, State, and County



5th Math SBAC: MWA vs. State vs. County

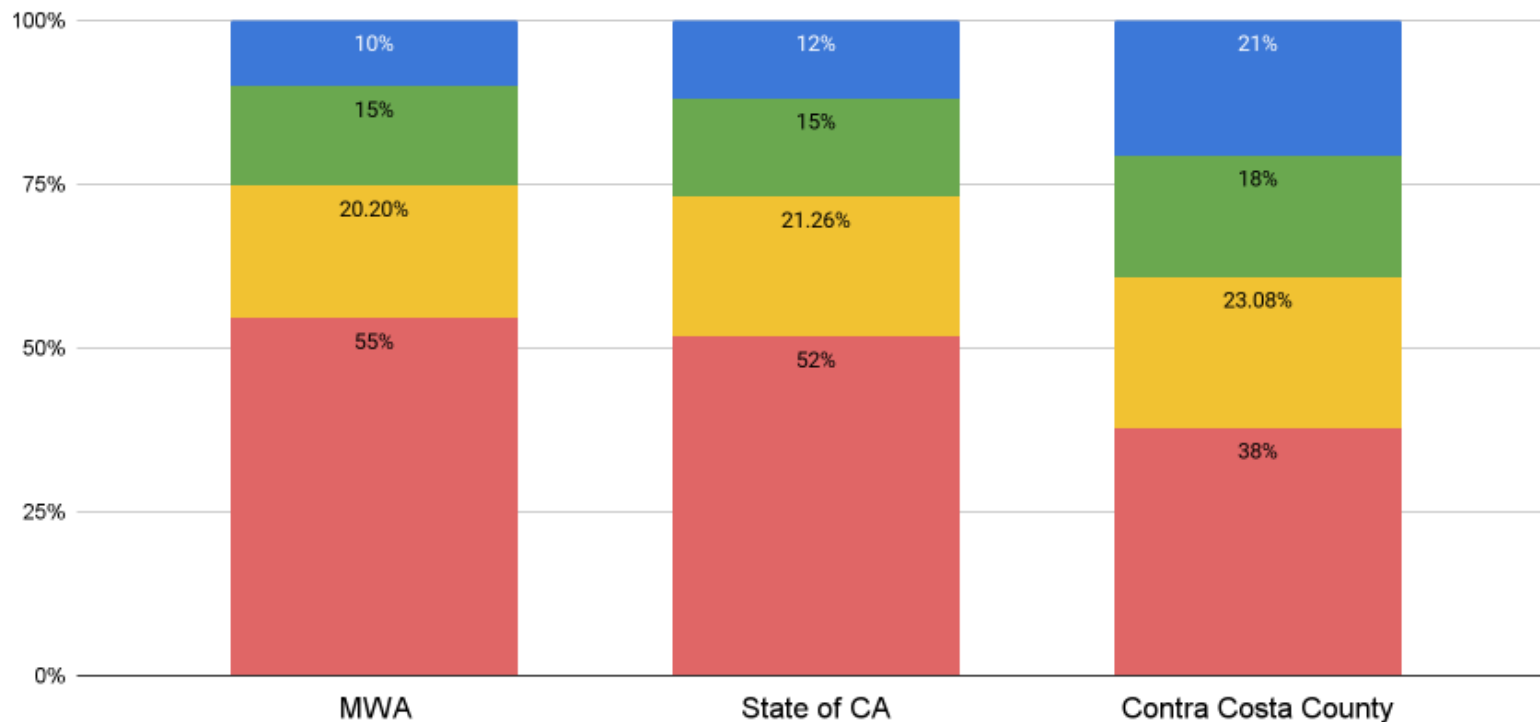
8th grade Math SBAC (2021-22)- MWA, State, and County



8th Math SBAC: MWA vs. State vs. County

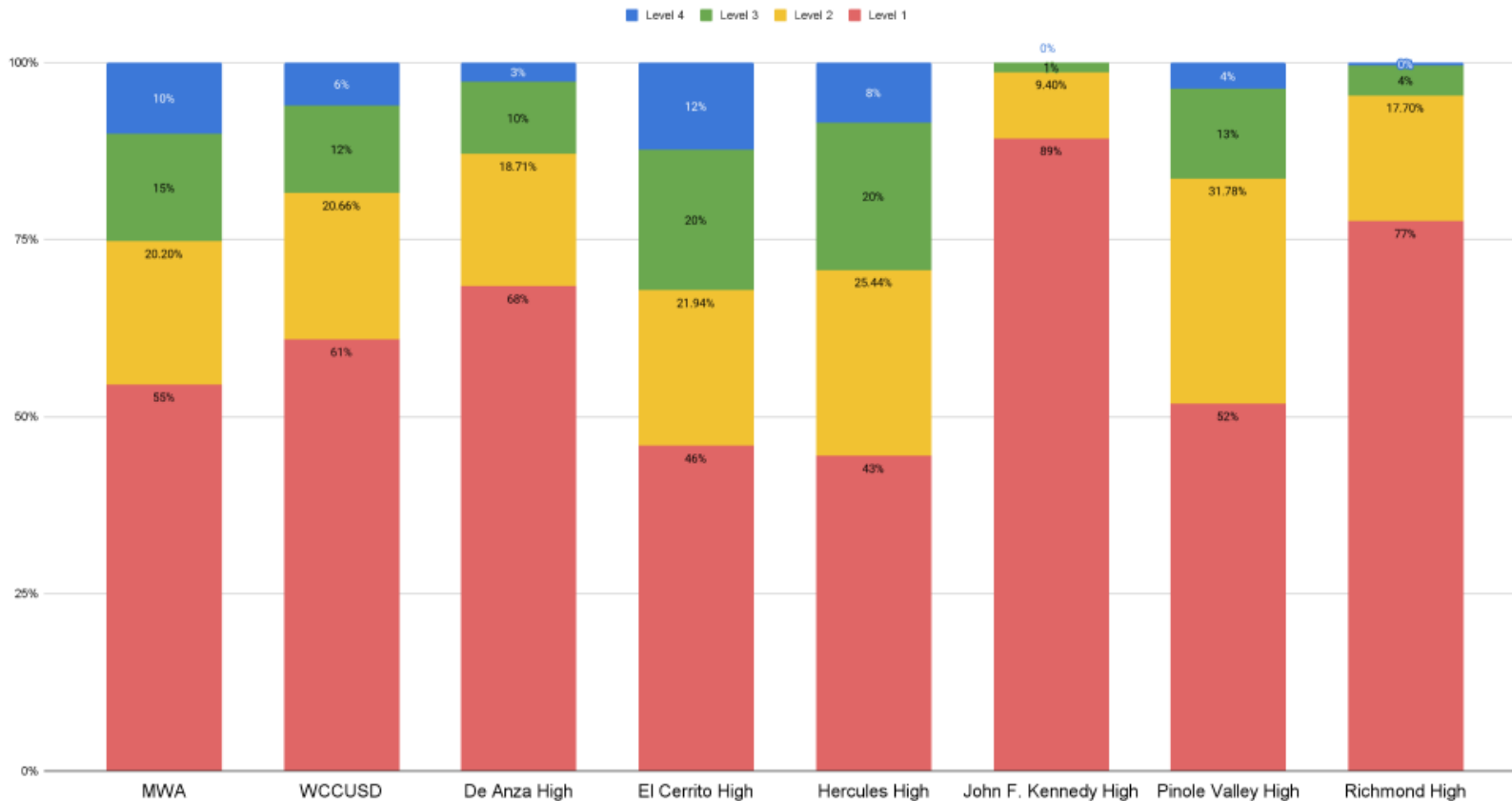
11th grade Math SBAC (2021-22)- MWA, State, and County

■ Level 4 ■ Level 3 ■ Level 2 ■ Level 1



11th Math SBAC: MWA vs. State vs. County

11th grade Math SBAC (2021-22)-Comparisons to WCCUSD



Student Group Comparisons

Headlines:

- We see strengths when comparing results for specific student groups to same groups at state, county, or WCCUSD level, especially for African American students.
- Students with disabilities outperformed SWD peers in ELA, but underperformed in Math

Discussion Questions

- What clarifying questions do you have? What additional data (if any) would you like to see?
- What suggestions do you have for how we should respond to this data?



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MWA CEO Report to the Making Waves Academy Board

December 2022

This will be a very brief report as I will cede more of my time in the meeting reviewing the SBAC data from last school year (2021-22).

Snapshots and Highlights

- The **College and Career Counseling office** hosting several meetings in November in supporting seniors submitting their college applications.
- Athletics – basketball season is underway with pre-season games and tournaments starting.
- School-wide preparation for 1st semester wrap-up and preparation for Final Exams is starting.
- The use of the new online platform (Bloomz) to support communication with parents/families has been mostly a hit. Parents appreciate the timely reminders of upcoming events.
- Hosted a Listening Session with the MWA Board and CEO for both middle and upper school parents with great calling out of things the parents thought were working well and feedback in areas where they would like more attention paid or improvement in some areas.
- We hosted the 2nd LCAP Advisory Group Listening session. Admin shared updates on goals 1, 3, 5, and 6. Parents also proposed various thoughts, ideas, and concerns that could be addressed through the LCAP.
- In the first week back from the fall break, we have had a number of teachers and staff out with COVID and other illnesses. Admin and staff pushed in to support classes.

Remaining Works in Progress and Challenges

- **Supervision (Campus Safety)** – Remains something we are working on, despite not having a full complement of campus supervisors (3 of 7 positions filled). Most duty areas are being staffed with some exceptions. The posts become tricky to support when lots of staff are out.
- **Arrival/Dismissal** – This continues to work well for some parents but is a real concern and sore point for other parents. Having a professional come in and provide some feedback on ways to improve this process is something we are planning on doing.
- **Instances of Student Disruptions** – Common disruptions include a range of issues including not putting cell phones away in class, not taking direction to focus on the task at hand, undermining and not respecting the authority of the teacher in class. This is a material but overall small percentage of students.

Objectives for 2022-23

Areas of Focus	Objectives	Updates
<i>Campus safety and culture</i>	Align and deploy resources to address campus safety, improve the sense of well-being on campus, and see improvements in school culture.	I am not directly supervising the Deans to get a better handle on these issues as well as freeing up the time of the Assistant Principals to focus on supporting teachers and addressing overall school culture.
<i>Routines, Expectations, and Procedures (REPs) & Standardized Operating Procedures (SOPs)</i>	Develop clear routines, expectations, and procedures that are both school-wide and differentiated by grade level and by functional area.	After a pretty strong start to the year, we have taken some steps back. I think the plan is to re-boot these efforts beginning at the start of the 2 nd semester in January.
<i>Instruction</i>	Professional development plans, trainings, and meetings that are aligned with best practices, guaranteed and viable, and that can be implemented with fidelity in both school-wide and differentiated practices.	The Assistant Principals have both embraced a coaching model to observe and discuss professional goals with faculty. They have also introduced the performance evaluation tool that will be used to evaluate and provide formal feedback to teachers this year.
<i>Innovation</i>	Create opportunities and invite staff to pilot and “test and learn” different and new approaches to our instructional and non-instructional practices.	Will not be able to focus on innovation as much this year as we focus on the basics. However, we are piloting two SEL-related programs as well as creatively using the Flex Period in the upper school for piloting elective courses and offering credit recovery courses.

Strategic Plan Updates

No updates here.

Coversheet

Q&A on Written School Reports

Section: II. Standing Reports
Item: E. Q&A on Written School Reports
Purpose: Discuss
Submitted by:
Related Material: December_School Board Report.pdf



Board Report

School-Wide

Board Report - December 2022

Academic Support Services

Aurelio Garcia, Director of Academic Support Services, Danelle Dibble, Math Intervention Specialist, Alina Enoiu, Literacy Coordinator, Brian Jimenez, Middle School Assistant Principal

What?

This is an instrumental year in revamping our Intervention Program. We have rolled out our program this year with a full team. Our Academic Student Support Team (ASST) is fully staffed. We have an amazing set of educators and coordinators that have established a set of structures, professional development opportunities, and processing systems at the beginning of the school year. The ASST team is looking forward to a strong year in partnership with our community, students and staff. The team and positions are below:

- ELD Coordinator- Ms. Swift
- Extended day and Enrichment Coordinator -Mr. Hemelberg
- Intervention Coordinator- Ms. E. Lopez
- Literacy Coordinator- Ms. Enoiu
- Math Interventionist- Ms. Dibble
- Student Success Liaison- Ms. G. Lopez

This year we have revamped some programmatic areas and refined our approach to supporting student academic needs. Beginning in the summer, the team met to build support structures needed for teachers, staff and students. The department's vision is student centered, while focusing on our critical learners. Our focus populations are the 5th and 6th grade, and we work collaboratively with teachers to address the needs of our 7/8 grade and Upper School students.

Our department goals are centered around these key areas:

- Assessment and Data-Based decision making
- Progress Monitoring and Collaboration
- Multi-Level Instructional Support

In alignment with Multi Tiered Systems of Support (MTSS), we have data systems that include universal screeners, diagnostic assessments and tools, implementation data and data analysis. Part of the system includes collaborations with school staff around lesson planning, data collection and review, and progress monitoring. Currently we use the Response to Intervention (RTI) framework to support intervention services. Teachers and support staff are involved in all three tiers of instructional support: prevention (Tier 1), targeted interventions (Tier 2), and intensive interventions (Tier 3). This collaborative approach is necessary to meet the instructional needs of our most critical learners.

To get a measure of our students' academic progress, we will continue to use our Diagnostics tool from last year, STAR reading assessments and the Measures of Academic Process (MAP) Assessment, for ELA and Math, respectively. We also will use teacher recommendations and staff feedback.

Our bell schedule is built to provide specialized intervention support for our 5th and 6th grade students in the morning and our 7th-12th grade students in the afternoon. We rebranded our intervention block to be called FLEX time in the Middle and Upper School. The schedule gives us greater flexibility for our interventionists and support staff to work with students across grade levels. Intervention classes are focused on Tier 2 or 3 support, ELD Designated Instruction, special education RSP time and Content Based Boost Class (CBBC). In the Upper School, Academic Support class, and FLEX time Electives and Health and Wellness classes are offered.

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This is our current offerings and tiered support during our intervention FLEX time in both Divisions:

FLEX Class	Tier 1	Tier 2/3
MS 5th-8th	CBBC Science/Math CBBC ELA/History	ELA Lab Math Lab
US 9th-12th	Academic Support Content Focused Flex Time Elective Marlin Strength and Conditioning	Academic Support ELA Math Lab
SPED 5th-12th	RSP	
ELD 5th-12th	ELD Designated, ELD Math (9th grade only)	

These courses are set up to be centered around academic intervention. In the Upper School, students that have met intervention exit criteria can opt to take FLEX time electives.

All our most critical learners are scheduled to receive these academic intervention courses. Depending on criteria and most current data points, our critical learners will be placed in an appropriate tiered section. Students that have IEPs will have additional FLEX RSP support time. ELD students will have a mandatory designated ELD section and placed in a tiered class depending on their academic screening scores.

Parents, guardians and families will also be key partners in the academic success of our students. As part of the MTSS model, parent involvement and collaboration is important. Families are made aware of students' academic progress during our academic family conference days and throughout the school year.

Mr. Hemelberg and his Extended Day and Enrichment team have also had a strong start to the year. Currently, the DREAM afterschool program has successfully rolled out for the 5th and 6th grade. The DREAM staff participated in this year's August PD and is working with the intervention team to calibrate and collaborate on academic support and best practices for DREAM students. In addition, the Expanded Learning Opportunity (ELO) grant program structure is currently being planned. The team is beginning to plan for the use of this funding source on an academic based program in the 23-24 school year.

So What?

We are still in the process of gathering long term data to further refine our intervention support program. One of our short term goals is to ensure all our students are able to complete our diagnostics successfully. It is crucial to identify the academic needs of our most critical learners and help refine a progressing monitoring system that triangulates relevant data points.

We use the following indicators for establishing our tiered criteria:

- GPA
- Most current CAASPP ELA and Math
- MAP Scores and STAR Score
- Teacher Recommendation

We are planning to refine the criteria as we further look to improve our evaluative measures. The data below show where our students stand in relation to tiered system of support at the start of the school year:

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School	Tier 3 ELA	Tier 3 Math
MS	$226/635 = 35\%$	$206/635 = 32\%$
US	$113/486 = 23\%$	$79/486 = 16\%$

This data is based on our most current formative state assessments and diagnostics taken this school year. This has helped identify students who are tier 3 and monitor the progress of our critical learners academic growth. ELA and Math are areas that are aligned with our state assessments, college and career indicators, and integral in all core subjects. As we gather additional data points this school year and triangulate the data with grades, state testing and other sources, we can begin to get a bigger picture of how our students have advanced academically and use the data to monitor intervention, make adjustments to our support and inform planning strategies.

Case management is also an important component of our services for students. Each department will have targeted support for select students with the highest academic needs. In collaboration with the student success liaison, SPED department, and deans, there will be opportunities to monitor and provide an extra layer of support for our most critical learners.

Now What?

We continue to prioritize the type of support needed for our critical learners during FLEX time and core day. Students needing tier 3 instruction in a math and ELA intervention course will continue to receive services. Students that have met tiered criteria will be able to exit to a higher tier level of support. We will also support students that may have experienced a drop in their academic performance.

We also will continue to improve and recognize areas of growth for our systems and interventions services. We will continue to evaluate our intervention support for our critical learners. Our priority is to focus on our 5th and 6th grade cohorts to ensure that they have a solid academic foundation as they matriculate to the Middle School and Upper School. We will case manage and provide instructional academic support to 7th through 12th grade teams and students. We will continue to monitor intervention staff activity and progress and provide support training and resources where needed.

Collaboration with key partners, leadership work groups and parents and families focused on our team's goals for our staff and our students will be ongoing. This work will continue to center around intervention and targeted lessons for our critical learners. Specifically, we will monitor student progress through quantitative and qualitative data, meet with groups to support implementation of intervention and continue to work using inquiry cycles within the ASST.

In our alignment with MTSS, we are committed to the belief that all students should be educated in the most inclusive learning environment. The intervention team is committed to collaborative opportunities between stakeholders to monitor the needs of the whole child. Along with the school staff, the ASST is committed to continuous academic improvement and collaborative growth of our students.

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Math Intervention

What?

In this inaugural year of MWA having a Math Intervention Specialist as a part of the Academic Student Support Team, I am honored with the task of finding a programmatic way to launch this endeavor. SBAC results show that 85.5% of all MWA students placed below proficiency in math. There is a strong need to streamline common intervention tools and routines, where students can gain agency for individualized support in math, with protected time and facilitation given by teachers during the Flex block.

MWA had adopted IXL during the distance learning pandemic year as the math diagnostic tool, subsequently replacing it with MAP upon return to on-site learning. Open Up Resources and SpringBoard, has IXL skill alignment by unit, and MAP test prep features are available within IXL to match student RIT scores, which is the measurement scale to compare academic achievement and growth on MAP results and create an individualized plan.

Our initial Fall 2022 data in both MAP and IXL supports recent research presented in EdSource that states Middle school math must be made a priority. Fraction, decimal, measurement, and graph analysis knowledge gaps must get addressed first to prepare students to experience success in Algebra. Re-establishing agency and ownership of learning is integral to changing the deficit mentality in our scholars. Creating partnership and celebrating growth can raise morale and motivation. Tutoring is integral.

IXL was added to our LMS system, Canvas, so teachers could easily launch assigned skill codes and retrieve the data for analysis or grading. In collaboration with math and science teachers, we have implemented a plan to give a minimum of 30 minutes of IXL time within Flex per week. Our Math Lab and CBBC teachers recommended this to give students 15 questions per week to show gains.

Another success thus far has been in creating an incentivized way for acknowledging IXL participation and growth achievement in Middle school with launching school-wide IXL Leaderboards. These challenges were announced during morning advisory and spanned 2 weeks within two months and leaders were posted near the office lobby.

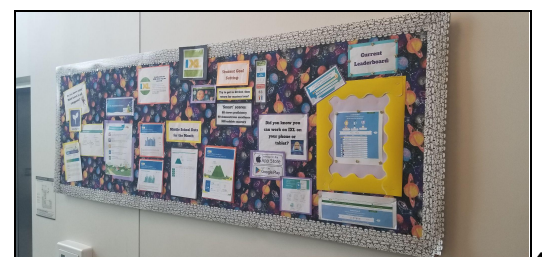
IXL MS	2021-2022	2022-present
<i>Total usage hours</i>	3,680	2,893
<i>Total questions answered</i>	376,095	440,029
<i>Skills Practiced</i>	15,857	17,807
<i>Skills proficient</i>	8,146	9,390
<i>Skills Mastered</i>	5,112	7,710

One of the impacts that Leaderboards have had on student agency is extending the use of IXL at home. As of October 5th, the Middle school had over 32,000 questions answered outside of school. By November 22, after 2 Leaderboard rounds, this figure had almost tripled to over 100,000. This suggests that prior to Leaderboard launching, IXL home use was largely a result of teacher suggested skills for homework assignments connected to core math curriculum. Now, IXL is being applied by students as an individualized tool and motivation for personal achievement! Certificates get delivered to advisory teachers to distribute to students. Hopefully in the future, we can norm this practice within Math Labs and school-wide assemblies.

So What?

Thus far, progress and growth data is promising, with 5th and 6th grade showing the most IXL usage. 5th and 6th grades are reflecting average monthly growth gains of 15 and 18 points respectively schoolwide, with Math Lab classes showing average gains up to 44 points, where 100 points is equivalent to a year. 13 individual students, including 2 with IEP goals have outperformed expectations, gaining over 100 points.

A personal approach to tracking growth involves the students recording their IXL levels periodically within Math Lab or core math



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classes. These are on tracking sheets housed in folders or notebooks. Teachers have access to IXL Analytics, can download pdfs, email reports to families, or discuss data with students for goal setting. Hard copies of middle school statistics for both IXL and MAP were shared with advisory teachers prior to student-led family conferences in October.

In less than one semester, MWA MS students have already surpassed most of the entire last year's IXL totals!

Now What?

A next step is to get intentional about grouping students with similar gaps. As a Tier 3 focus, I will continue to follow up with teachers about their IXL and MAP analytics and how they can implement them within their Math Lab classes for small group targets. I will build a consistent schedule to provide real-time intervention sessions, focusing on alerts from IXL Trouble Spots feature or using the diagnostic data to pull individuals or a small group.

Another opportunity with Tier 2 is targeted, group work using alternative methods to solidify conceptual understanding. This will also be data-driven, using IXL diagnostic levels and MAP RIT-shown gaps. Pull-outs could happen into MS2's new learning lobby area. Manipulatives are available here, with vertical writing surfaces, and space to group students for learning exploration or monitoring of individualized skills assigned and real-time support, using IXL Live.

Meanwhile, the plan is to continue to provide and promote resources for teachers. All math classrooms are equipped with a 30-foot number line with color coded factor pairs under each multiple. This vertically aligned tool is a scaffold for gaining fluency around number relationships and will help launch math discourse opportunities. I am building slide lessons around how to use this tool for scaffolded support across all grades. I will be adding 3 more to SPED spaces next semester.

We need more integration of Math with ELD or science in Flex classes. One innovation being tried includes piloting a Math ELD class at the US level. CBBC teachers in science can take on math standards in data, graphing, and conversions of unit measures. Partnering with content leads, and doing 1:1 check-ins is warranted to accomplish this. A shift from core day lesson reteach to prioritizing whole group math discourse opportunities and individualized differentiated plans is still needed within Math Labs.

We are developing ideas of using US students as math tutors as teacher assistants during the aligned bell schedule with 7-8 Flex block to support MS Math Labs. We must also be intentional about rotating Tier 2 students out of Math Labs, by giving them and their families an exit meeting and a monitoring plan to prevent re-entry.

Finally, promoting some community math nights at the school would help demystify Common Core procedures, integrate measuring skills, and make math more fun and exciting!



Literacy Intervention

What?

ELA Intervention has focused on implementing a blended learning program for students. Our goal is for students to improve their foundational skills by using Lexia in the classroom and receiving phonics and fluency practice through small group instruction. To reach this goal, our team focused on improving Lexia engagement, bolstering our progress monitoring tools, and implementing a phonics program.

Lexia

Lexia PowerUp Literacy is a reading program that MWA has traditionally used to support our ELA students. This year we increased student access so that all of our students can use the program not only in intervention classes but also

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in their ELA class. Teachers are now able to monitor Lexia usage in all classes. They can set goals for students and track their progress.

Additionally, the Academic Support Team has found ways to celebrate students who are using Lexia consistently. Our November Lexia challenge increased the amount of students who met their weekly usage goal. We challenged students to complete 100 minutes of Lexia per week—or 300 minutes in the month of November (shorter month due to fall break). In 5th grade alone, 46 students met this goal.

In addition, we are tracking Lexia using our MyLexia account. Lexia sets usage goals for each student depending on their needs. Most students need to hit about 130 minutes per week to meet this goal.

Weekly Middle School Lexia Usage		
Week	# of Students Who Met Usage Goals	Percentage of Students Who Met Usage Goals
Week of Oct 17	6	2%
Week of Oct 24	10	3%
Week of Oct 31 <i>*first week of Lexia challenge</i>	48	16%
Week of Nov 7	42	13%

Fluency

While STAR is a great tool for monitoring student progress, our team realized that we needed another tool to measure students’ foundational skills. STAR is a reading test but it also tests comprehension and we know that many of our students perform poorly because of gaps in their understanding and vocabulary. Adding a fluency test for our students allowed us to identify students who may also have other gaps—with phonics and word recognition or in their reading accuracy and rate. To assess students, we used the easyCBM fluency assessments, developed by researchers at the University of Oregon. We assessed the majority of students in 5th-8th grade, completing 553 fluency tests. We then used this data to identify students who are reading below the 25th percentile for their grade level.

Student Reading Fluency Percentiles by Grade Level					
Grade	0-9th Percentile	10th-24th Percentile	25-49th Percentile	50th+ Percentile	# of Students Assessed
5th	13	63	43	34	153
6th	1	11	51	87	150
7th	5	28	46	66	145
8th	5	27	25	48	105

Note: Due to teacher vacancies, our 8th grade reading intervention class was not tested. Many of those students would likely also score at the lower end of the reading fluency scale. Also, these numbers do not account for our SPED students. The students assessed are general ed students.

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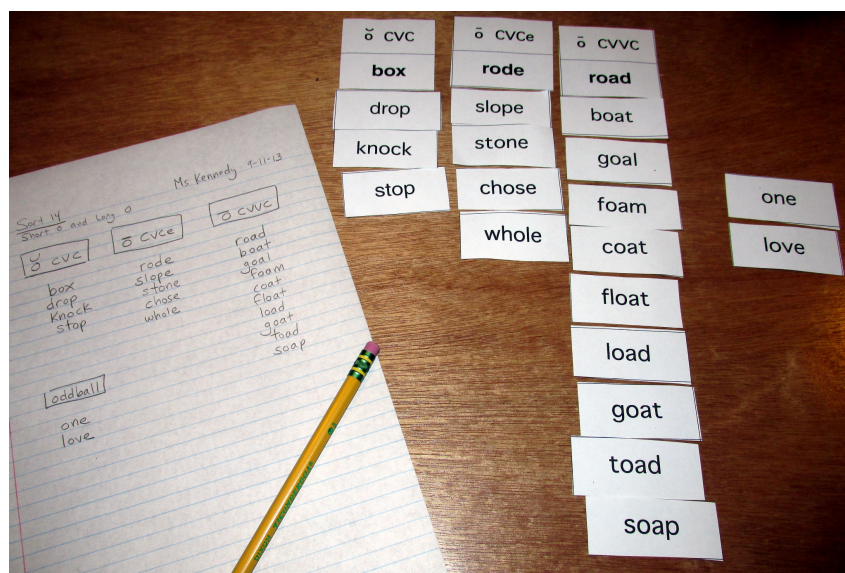
After assessing students, we learned that many of our students come into 5th grade reading at a rate that is not sufficient to support strong comprehension. Only 34 of our 5th graders (22%) are reading at about an average reading rate or at the 50th percentile. 76 students, almost half, are below the 25th percentile and require significant intervention to improve their foundational skills. When our students focus too much of their attention on decoding words, they do not have the energy to focus on meaning. Many of our 7th and 8th graders are also reading at a below average rate. At higher grade levels, text becomes more complex as more challenging language is introduced. To improve their fluency, students also likely need to increase their knowledge and vocabulary.

Phonics

While fluency tests are essential in identifying students who have foundational skill gaps, it is also important to administer a phonics-based assessment to learn about the specific skills students are missing. We focused on students who are reading below the 10th percentile because they often have larger gaps in their phonics and word recognition skills. We used reading assessments created by the California Reading and Literacy Project and focused our testing on 5th and 6th graders below the 10th percentile. We assessed students using two tests—the Basic Phonics Skills Test and Irregular Words Test. Basic skills allowed us to identify sounds and phonics patterns that our students had not yet mastered. The Irregular Words Test assessed our students’ knowledge of sight words. After assessing students, we concluded that students need the most support in reading words with inflections (ed, ing) and decoding multi-syllabic words. We decided on using the *Words Their Way* word study program in ELA Lab classes to support students with these skills. We also partnered with families and classroom teachers to share students’ data. We created family friendly reports and word lists that we shared with families at conferences so students can practice these skills at home.

Words Their Way

Words Their Way: Word Study for Phonics, Vocabulary and Spelling Instruction provides a way to study words with students. The program is divided into 5 key stages and instructional levels: Emergent, Letter Name-Alphabetic, Within Word Pattern, Syllables and Affixes, and Derivational Relations. At the beginning of the program, students are given a placement spelling test to determine which level they should start on. Each lesson, students sort words according to different word patterns and think about differences in spelling and meaning. The teacher facilitates this learning by helping students form generalizations to develop their understanding of spelling and grammar.



Now What?

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We are looking forward to taking action on these initiatives and using our resources to support literacy at MWA. Furthermore, we will continue to collaborate with staff on specific items. We will support My Very Own Library (MVOL) in quarter 3. Progress monitoring of our students and case management of tiered students will continue to happen through the end of the year. We will continue to partner with teachers for co-teaching and professional development opportunities. Classroom walkthroughs will continue to get a sense of the effectiveness of our literacy program. Finally, we will continue to collaborate with teachers and families to discuss best practices to support literacy among our Wave Makers.

English Language Development

Gerri Swift, ELD Coordinator

What?

Making Waves Academy began the year with a total of 343 students in the EL program. Currently, 205 EL students are in middle school, with the highest concentration of students in 5th grade with sixty ELs. There are 113 EL students in upper school. EL students take designated ELD courses with one of twelve ELD teachers, and receive approximately 100 minutes of instruction per week during Flex time. Last year, teachers used a variety of different curricular materials to implement designated ELD lessons.

Making Waves Academy stipulates that in order to reclassify, students must achieve a score of 4 on the ELPAC (as set by the state), achieve a score of 3 or 4 on the ELA SBAC or score within one year of grade level on the STAR reading test, acquire a teacher recommendation and have a grade of C or higher in ELA, and complete a parent consultation. This year, thirty students have been reclassified, with four students currently in progress.

Summative ELPAC data from the 21-22 school year shows that 19% of students achieved a score of 4, which is required to reclassify. Likewise, 50% of EL students achieved a score of three, indicating that students have moderately well developed oral and written skills, and need light-to-minimal linguistic support to engage in familiar social and academic contexts. The remaining 31% of students achieved a score of 2 or lower on the ELPAC.

So What?

A further analysis of summative ELPAC scores from last year show that the majority of students perform well with respect to the listening and speaking domains, but continue to underperform in reading and writing. This analysis, in conjunction with the fact that the majority of students who took the ELPAC last year scored a 3 and are on the cusp of reclassification, highly suggests needs around academic vocabulary acquisition. The need around academic vocabulary acquisition is also reflected in the school-wide ELA SBAC scores, which show 39% of students overall achieving a score of 3 or higher.

With respect to reclassification, of the students eligible for reclassification this year, four students are still currently in progress. These four students have all achieved 4 on the ELPAC, and have either a 3 or 4 on the SBAC, but cannot reclassify due to their current ELA grades. The same situation occurred at the beginning of the academic year with 6 upper school students, whose reclassification was delayed by 3 months, despite achieving scores of 3 and 4 on the ELA SBAC. In total, this policy has affected 10 EL students.

Now What?

In order to address the needs around academic vocabulary acquisition, we began the year by strengthening and re-aligning our current ELD program: Designated ELD teachers have been provided with an online hub of resources and standards-aligned ELD lessons. These lessons focus on topics such as close reading, writing, listening, and speaking, to ensure even development of all requisite skills, and deeper alignment with ELD standards. To facilitate the implementation of these lessons, teachers were provided with binders for each ELD student that align with the materials provided. ELD Teachers are observed every 3-6 weeks, and receive targeted one-on-one coaching sessions with the ELD

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coordinator in addition to targeted, whole group PDs to further their practice and development. Similarly, general education teachers also attend integrated ELD PDs sessions covering topics such as vocabulary instruction and sentence unpacking, and campus-wide walkthroughs are in progress.

The adoption of a singular, school-wide standardized ELD curriculum not only ensures that students receive targeted, rigorous instruction, but also streamlines teacher development opportunities. Therefore, we have begun auditing a state-approved designated ELD curriculum, English 3D, with the intent of full adoption beginning next year. English 3D is a standards-aligned, results-proven curriculum from the California Approved instructional materials list, and has a federal ESSA rating of promising. The curriculum spans grades 5 through 12, and specifically focuses on academic vocabulary development, which is a need for our students. Piloting is set to begin next semester.

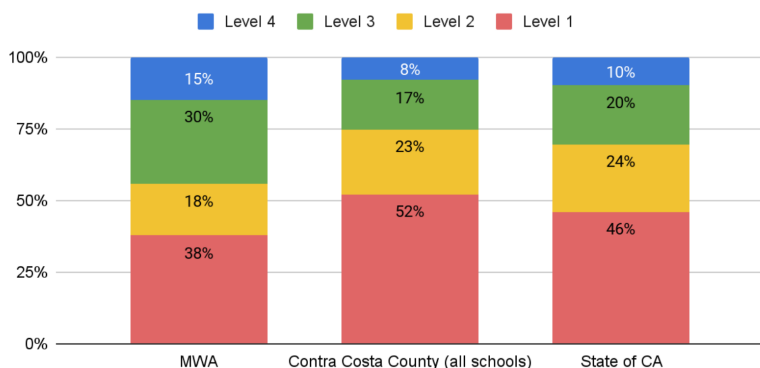
Lastly, in order to remove unnecessary burdens from reclassification, we are moving towards aligning our reclassification materials with the state through the adoption of the Observation Protocol for Teachers of English Learners (OPTEL) form. The OPTEL form is currently being field tested by the state of California (which we can choose to take part in), with full adoption taking place by 2024. The OPTEL shifts from teacher recommendation to teacher evaluation by giving teachers a standards-aligned rubric with which they can assess students' English language proficiency. Early adoption of this form will allow teachers to provide evidence that contributes to reclassification decisions that are aligned with the California English language development standards and the ELPAC performance levels. The OPTEL form also includes a section for parents, which would further streamline the reclassification process. The final step regarding reclassification criteria is to ameliorate existing systems around RFEP monitoring, to ensure that students are progressing appropriately upon exiting the program.

African American Achievement

What?

As indicated in the SBAC 2022 Comparative Results, African American Students at Making Waves perform significantly higher in ELA, and slightly higher in math, than African American students in Contra Costa County and in the state on average. Additionally, a comparison of grade point averages (GPAs) between all students indicates that there is not a substantial difference in the achievement of African American Students in comparison to all students in the upper school, nor between students in the largest subgroup, Hispanic/ Latino. In the middle school, there is a slightly higher percentage of African American students, 13.52% as compared to 9.76% in the upper school and a slightly greater differential in achievement as measured by average GPAs. There is a -0.31 difference between GPAs for African American students and all students in the middle school and a -0.49 difference between GPAs for African American students and Hispanic/ Latino students in the middle school.

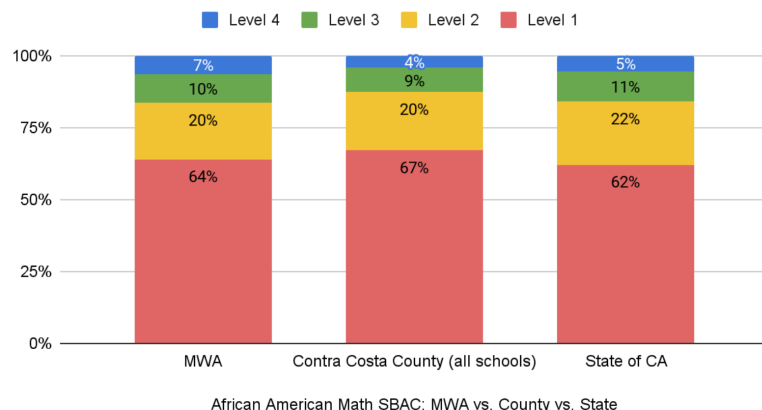
African American Students on ELA SBAC (all tested grades)



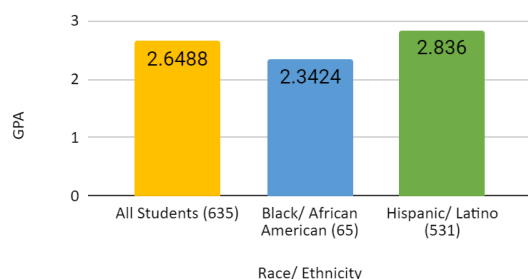
African American ELA SBAC: MWA vs. County vs. State

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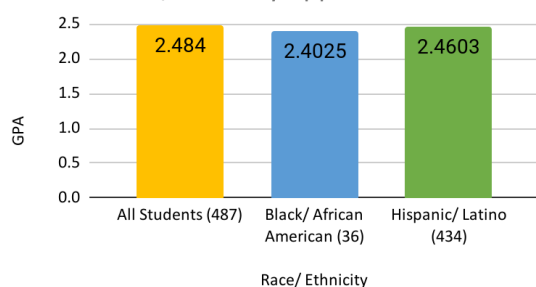
African American Students on Math SBAC (all tested grades)



GPA vs. Race/ Ethnicity middle school



GPA vs. Race/ Ethnicity upper school



So What?

The differences in GPA, while not drastic, do indicate the need for more analysis. More needs to be done to understand the causes for the difference in academic achievement between African American and other students; however, the current data is not sufficient. For example, certain Wave-cohorts of African American students had a higher overall GPA than the divisional averages: 5th grade, 10th grade and 11th grade cohorts all had higher GPA averages for African American students than their divisions' (upper or middle) overall averages. Furthermore, since the GPA differences seem to minimize in the high school, more needs to be done to understand whether this is a positive outcome of improved standards as compared to students' educational experience in K-4 (e.g., patterns in elementary placements), a product of attrition (the movement of students between grades), or the product of other factors entirely.

Now What?

The leadership team will explore other important sources of data for African American student achievement,

Board Report - December 2022

including PSAT/ SAT results, participation and achievement in Advanced Placement classes, attendance data and perception data as part of our preparation for our WASC mid-cycle visit. The whole school will be conducting a shortened version of the Healthy Kids Survey in Semester 2 of this year, which may yield more information about the African American student experience at MWA. Additionally, it may be beneficial to conduct focus groups for African American students by Wave to learn more about experiences first hand.

Although we are still without a BAASAI coordinator for the 2022-23 academic year, upper school staff continue to lead the African-American Students of Honor and Excellence (ASHAE), formerly the Black Student Union (BSU). The ASHAE are still in the planning stages when it comes to Black History Month; however, they plan to do a series of extended lunches where they will have multiple booths to highlight different aspects of Black culture. We are excited to hear what their plans are after the winter break and find more ways to support their efforts, and to celebrate Black History Month schoolwide. Finally, ASHAE will be attending the Black College Expo on February 4th, exposing our Wavemakers to many opportunities, programs, and scholarships.

Board Report - December 2022

Department Name

Name and Title of Author

What?

Insert text here

So What?

Insert Text Here

Now What?

Insert Text Here

Board Report - December 2022

Department Name

Name and Title of Author

What?

Insert text here

So What?

Insert Text Here

Now What?

Insert Text Here

Coversheet

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

Section: II. Standing Reports
Item: F. Q&A on Written Chief Operating Officer Report (COO)
Purpose: Discuss
Submitted by:
Related Material: December 2022_COO Board Report.pdf



Board Report

Chief Operating Officer

December 2022

Elizabeth Martinez

Chief Operating Officer

This will be my last report until the May board meeting but my team is prepared to continue pushing forward some key initiatives and provide critical updates to the Board in my absence. ***My maternity leave is expected to end in mid-April and until then different members of my team and colleagues have taken on portions of my role.*** I planned for coverage ***in four areas: Compliance & Governance, Operations, Student Services & Legal Consults, Team Management & Supervision.*** Over the past couple of months, I spent time reviewing my plan and providing guidance to those who will support the plan. ***Simultaneously, I worked with my team to map out their own priorities for quarter 3 (pp. 2-3).*** The board can expect to receive updates on the lottery/application process as well as the Intent to Return cycle that HR will begin in December.

Key Updates Since October

- ***Attendance rates have remained steady*** (above 90% through the end of November).
- ***Chronic absenteeism rates have remained steady*** (half the rate from last year through the end of November).
 - We anticipate seeing a decline in these rates once the Attendance Officer kicks off her efforts in this area in the new semester.
- ***COVID rates have remained low with the exception of the week after November break*** where we saw a spike for both students and staff.
 - The increased cases in staff members did cause a disruption due to absences but we did not have to consider closing the school at any point.
- ***MWA officially received keys to the newly-completed batting cages***, the Director of School Operations is working with the Athletic Director and Assistant Athletic Director to put use guidelines in place.
- ***Planning for our charter renewal has commenced***, we are tracking towards a renewal submission in the fall of 2023.
- ***Planning for our WASC Mid-Cycle Visit is in progress***, we are expecting the visiting committee (virtually) in mid-March.
- ***The LCAP Advisory Group is going really well***, two meetings have taken place and they have mostly met the objective of capturing feedback from MWA parents on our current LCAP.
- ***Contracted and onboarded a temporary director for the talent team*** that will support the team directly during my leave to support their recruitment efforts during the spring semester.
- ***Onboarded the new Director of Student Support Systems*** - a great addition to the team and she is supporting Mr. Nelson and the deans very well to bolster their responses to student incidents.

As you can see, a lot of work has taken place and a lot of work is still to be done but I am confident that the work will continue in my absence! I will be leaving detailed contact information for people assigned to different portions of my maternity plan in my automatic email responder. However, should any questions arise they can be directed to Fe Campbell, Director of Human Resources at fcampbell@mwacademy.org for support.

December 2022

Quarter 3 Priorities for COO Team

<p>Compliance and Data Systems</p>	<p>School Systems</p> <ul style="list-style-type: none"> ● Semester 2 grades distribution (progress reports) <p>State Reporting</p> <ul style="list-style-type: none"> ● CALPADS Fall 2 ● School Accountability Report Card (SARC) ● Civil Rights Data Collection (CRDC) ● Student-Parent Handbook Annual Review
<p>Compliance and Assessments</p>	<p>Assessments & Diagnostics</p> <ul style="list-style-type: none"> ● Launch ELPAC ● Prepare for CAASPP Administration <p>Compliance Monitoring</p> <ul style="list-style-type: none"> ● Support LCAP Advisory Group ● Support drafting of new LCAP ● Start some 23-24 planning (assessments) ● Continue making progress on Standard Operating Procedures (SOPs)
<p>Registrar</p>	<p>State Reporting</p> <ul style="list-style-type: none"> ● P-1 Attendance Submission <p>Attendance & Enrollment</p> <ul style="list-style-type: none"> ● Daily and weekly attendance monitoring ● Onboarding of Attendance Officer <ul style="list-style-type: none"> ○ Cohesive launch of attendance education & intervention ● Completing enrollment of new students (pulled from waitlist in November/December 2022)
<p>Human Resources</p>	<p>Employment</p> <ul style="list-style-type: none"> ● Intent to Return: Share out survey/follow-up meetings/distribute renewal letters ● Partner with Talent to post non-returning staff postings on job boards after intent to return notification deadline <p>Compliance</p> <ul style="list-style-type: none"> ● Teacher credential plan meetings ● Partner with general counsel on employee handbook revisions, submit for May board approval ● Prepare CTC declaration of need for May board approval <p>Performance</p> <ul style="list-style-type: none"> ● Supervisor Training--Booster sessions to review Q1 & Q2 priorities

December 2022

Operations	<p>Systems</p> <ul style="list-style-type: none"> ● Implement new parent communication tool ● Complete the application and lottery cycle for the 2023-2024 school year ● Conduct a campus safety assessment and update the Comprehensive School Safety Plan for the 2023-2024 school year <p>Staffing</p> <ul style="list-style-type: none"> ● Continue searching for qualified candidates to fill key positions (campus supervisors & nurse) ● Assessing the organization of the team against the needs of the campus <p>2023-2024 Planning</p> <ul style="list-style-type: none"> ● Begin compiling calendar of events planning ● Create standard operating procedures for routine tasks/projects ● Begin Summer and Summer School Planning
Talent	<ul style="list-style-type: none"> ● Implement updated recruitment plan for the 2023-2024 school year ● Strengthen the recruitment life cycle to increase efficiency, consistency and candidate experience ● Begin the search for a Director of Talent ● Evaluate current Applicant Tracking System (ATS)
Special Education	<ul style="list-style-type: none"> ● ELPAC SPED administration (accommodations in TOMS, training for SPED staff, collaboration for administration of exams, alternate ELPAC) ● Collaborate with College and Career Counseling regarding post-secondary pathways for SPED-designated students ● Continue utilizing new tools to close critical skill gaps through resource and flex periods.

Coversheet

Q&A on Written Finance Report (CFO)

Section: II. Standing Reports
Item: G. Q&A on Written Finance Report (CFO)
Purpose: Discuss
Submitted by:
Related Material: Executive Summary - 2022-23 1st Interim_FINAL.pdf



Executive Summary for FY 2022-23 1st Interim Report

November 16th, 2022

Revenues Summary (Compared with the FY'23 Original Budget):

- Government revenues **increased** by **\$428,001** or **3%**.
- Estimated JRSF contribution **decreased** by **\$1,274,004** or **11%**.

Expenses Summary (Compared with the FY'23 Original Budget):

- The total expenses **decreased** by **\$846,004** or **3%**.
 - MWA – “School” expenses **decreased** by **\$768,342** or **3%**.
 - Central Office expenses **decreased** by **\$77,662** or **2%**.

Key Overview for the FY'23 1st Interim Budget

The following items highlight the **key changes** from the **FY'23 Original Budget** to the **FY'23 1st Interim Budget**:

1. Government Revenues

- a. The LCFF Cost of Living Adjustment (COLA) increased from 6.56% to 13.26%
- b. The Special Education funding rate increased from \$715/ADA to \$820/ADA
- c. Recognized \$1.2M arising from 2021-2022 ADA Hold-harmless protection
- d. Pushed some one-time categorial funds to out years
- e. Enrollment decreased from 1185 to 1140

2. Personnel Expenses

- a. We have yet to fill all budgeted positions, especially for faculty
- b. Eliminated/delayed hiring positions due to the difficulty of filling these positions
- c. Added six On-site Substitute Teachers for coverage due to the teacher shortage
- d. Added additional staff to improve campus safety

3. Contract Services

- a. Premiums for general liability insurance came in lower than projected
- b. Higher than expected cost for campus painting and power washing
- c. Added budget for utilities to cover PG&E true-up bill from 2021-22

Detailed Summary of Changes (FY'23 Original Budget to the FY'23 1st Interim Budget)

MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Decreased BY \$768,342 (3%)

- I. Salaries and Benefits – Decreased by \$655,684 (4%)**
 - Saved on salaries and benefits for vacant positions (see Appendix B for details)
 - Saved on the net decrease of two positions (pro-rated salaries) (see Appendix B for details)

- II. Supplies – Increased by \$141,642 (14%)**
 - Added textbooks and instructional materials
 - Added roller shades for campus
 - Moved some IT contract services budget to IT supplies budget

- III. Contracted Services – Decreased by \$254,300 (3%)**
 - Saved on premiums for the general liability insurance
 - Saved on psychological services
 - Saved on tuition for resident teachers
 - Added more conferences and traveling expenses
 - Added campus painting and power washing expenses
 - Added transportation cost for special education students
 - Added PG&E electricity true-up cost from 2021-22
 - Moved some IT contract services budget to IT supplies budget

CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Decreased BY \$77,662 (2%)

- I. Salaries and Benefits – Decreased by \$135,662 (4%)**
 - Saved on salaries and benefits for two vacant positions:
 - HR Generalist
 - Outreach & Marketing Coordinator

- II. Supplies – Decreased by \$19,500 (23%)**
 - Decreased contingency budget

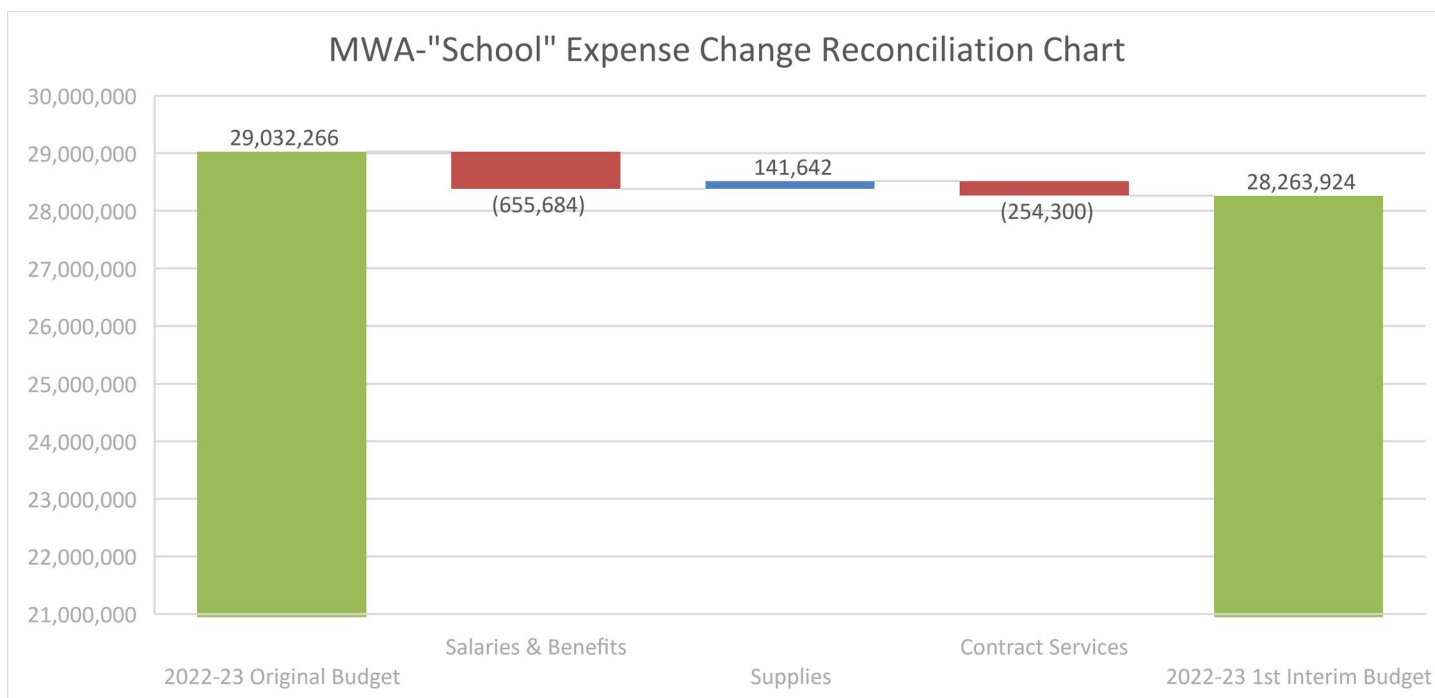
- III. Contracted Services – Increased by \$77,500 (10%)**
 - Added some miscellaneous contract services such as:
 - Mission Picture splainer video
 - Families in Action contribution

Appendix A – Summary Financials

FY'23 1st Interim Budget Summary Financials for MWA – “School”

MWA – “School” – Compare FY'23 Original Budget to FY'23 1st Interim Budget

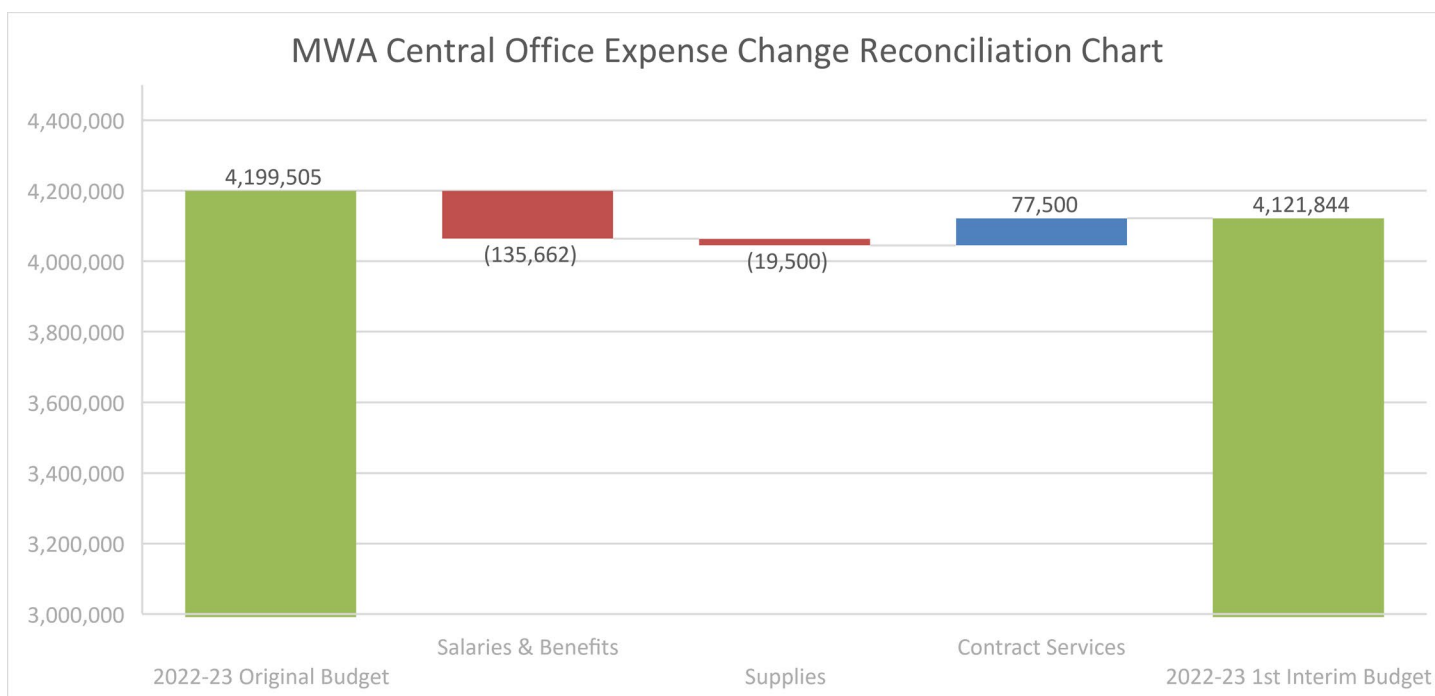
Location	2022-23 Original Budget	2022-23 1 st Interim Budget	\$ Variance	% Variance
Revenues				
Government	\$19,518,938	\$19,946,939	\$428,001	2%
Donation	\$1,315,000	\$1,315,000	\$0	0%
JRSF	\$8,248,328	\$7,051,985	-\$1,196,343	-15%
Total Revenues	\$29,082,266	\$28,313,924	-\$768,342	-3%
Expenses				
Salaries/Benefits	\$18,561,426	\$17,905,742	-\$655,684	-4%
Supplies	\$1,039,851	\$1,181,493	\$141,642	14%
Contracted Services	\$9,430,989	\$9,176,689	-\$254,300	-3%
Total Expenses	\$29,032,266	\$28,263,924	-\$768,342	-3%
Revenues – Government per ADA	\$18,302	\$19,441	\$1,139	6%
Expenses – Cost per Student (Exclude CO Fees)	\$23,395	\$23,644	\$249	1%



FY'23 1st Interim Budget Summary Financials for MWA – “Central Office”

MWA Central Office – Compare FY'23 Original Budget to FY'23 1st Interim Budget

Location	2021-22 Original Budget	2021-22 1 st Interim Budget	\$ Variance	% Variance
Revenues				
JRSF	\$2,889,862	\$2,812,201	-\$77,661	-3%
Central Office (Shared Services Allocation)	\$1,309,643	\$1,309,643	\$0	0%
Total Revenues	\$4,199,505	\$4,121,844	-\$77,661	-2%
Expenses				
Salaries/Benefits	\$3,308,601	\$3,172,940	-\$135,662	-4%
Supplies	\$83,550	\$64,050	-\$19,500	-23%
Contracted Services	\$807,354	\$884,854	\$77,500	10%
Total Expenses	\$4,199,505	\$4,121,844	-\$77,662	-2%



Appendix B – Vacant, Newly Added, and Eliminated Positions

Vacant Positions (Budgeted in the Original Budget):

1. Earth, Space, or Biology Science Teacher
2. History Teacher
3. History Teacher Intern
4. Health & Wellness Teacher
5. Desktop Support/AV Technician
6. Outreach and Marketing Coordinator
7. Director of Student Support Systems
8. Special Education Resource Teacher
9. Special Education Resource Teacher
10. Special Education Resource Teacher
11. Campus Supervisor
12. Campus Supervisor
13. Lead Campus Supervisor
14. Student Support Services Assistant
15. Student Support Services Assistant
16. Teacher Resident
17. HR Generalist
18. US Academic Advising Coordinator
19. Attendance Officer
20. Social Worker
21. Enrichment Instructor

Newly Added Positions (16 in total; 6 of which already filled):

1. On-Site Substitute Teacher (Filled)
2. On-Site Substitute Teacher (Filled)
3. On-Site Substitute Teacher (Not-filled)
4. On-Site Substitute Teacher (Not-filled)
5. On-Site Substitute Teacher (Not-filled)
6. On-Site Substitute Teacher (Not-filled)
7. Humanities Teacher (Filled)
8. Health & Wellness Teacher (Not-filled)
9. Humanities Lead Teacher (Filled)
10. Lead Enrichment Instructor (Filled)
11. Facilities and Safety Coordinator (Filled)
12. MS ELA Teacher (Not-filled)
13. MS ELA Teacher (Not-filled)
14. SPED Instructional Aide (Not-filled)
15. Campus Supervisor (Not-filled)
16. Math Teacher (Not-filled)

Eliminated Positions (18):

1. Science Teacher
2. Science Teacher Intern
3. Enrichment Instructor
4. Enrichment Instructor
5. Enrichment Instructor
6. CTE-Science Teacher
7. Teacher Resident
8. Teacher Resident
9. Teacher Resident
10. Director of Categorical Programs
11. Vice (Assistant) Principal
12. Social Science Teacher Intern
13. Art Teacher
14. Art Teacher
15. US ELA Teacher
16. US ELA Teacher
17. Spanish Teacher
18. History Teacher

Summary of Vacant Positions by Position Type and Department*

Position Type	MS	US	School-wide - Operations	School-wide - IT	School-wide - SPED	School-wide Support	Central Office	Total
<i>Teacher</i>	5	3	0	0	3	0	0	11
<i>Substitute Teacher</i>	0	0	0	0	0	4	0	4
<i>Certificated Pupil Support</i>	1	0	0	0	0	0	0	1
<i>Certificated Supervisor & Administrator</i>	0	1	0	0	0	1	0	2
<i>Classified Instructional Aide</i>	1	0	0	0	1	1	0	3
<i>Classified Support Staff</i>	0	0	4	0	0	2	0	6
<i>Classified Supervisor & Administrator</i>	0	0	0	0	0	0	1	1
<i>Classified Clerical and Office</i>	0	0	0	1	0	1	1	3
<i>Classified Other</i>	0	0	0	0	0	0	0	0
Total	7	4	4	1	4	9	2	31

* Including newly added positions that are not filled.

Coversheet

Approve Minutes: October 13, 2022 Board Meeting

Section: IV. Action Items
Item: A. Approve Minutes: October 13, 2022 Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for October Board Meeting on October 13, 2022

APPROVED



Making Waves Academy

Minutes

October Board Meeting

Date and Time

Thu Oct 13, 2022 at 4:00 PM

Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGITbVVHb1NFYUd2WWNTaW8wQT09>

Passcode: 073032

Or One tap mobile :

US: +16694449171,,87855022048#,,,,*073032# or +16699006833,,87855022048#,,,,*073032#

Or Telephone:

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

US: +1 669 444 9171 or +1 669 900 6833 or +1 719 359 4580 or +1 253 215 8782 or +1 346 248 7799 or +1 564 217 2000 or +1 646 931 3860 or +1 929 436 2866 or +1 301 715 8592 or +1 309 205 3325 or +1 312 626 6799 or +1 386 347 5053

Webinar ID: 878 5502 2048

Passcode: 073032

International numbers available: <https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGITbVVHb1NFYUd2WWNTaW8wQT09>

COMING SOON (to be posted by Wednesday, October 12)

- HAGA CLIC AQUÍ para acceder a la agenda y portadas en español/CLICK HERE to access agenda and cover sheets in Spanish: <https://bit.ly/3Tfv7So>
- HAGA CLIC AQUÍ para acceder el reporte escolar/CLICK HERE to access the school board report in Spanish: <https://bit.ly/3EFHYhF>

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 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 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 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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Ashley Yarbrough at 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.

Directors Present

Alicia Klein (remote), Esther Hugo (remote), Janis Glover (remote), Layla Naranjo (remote), Margaret Watson (remote)

Directors Absent

Ana Barron, Jessica Laughlin

Guests Present

Alton B. Nelson Jr. (remote), Ashley Yarbrough (remote), Elizabeth Martinez (remote)

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 Oct 13, 2022 at 4:03 PM.

B. Record Attendance

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

Janis Glover made a motion to approve the board findings pursuant to Government Code Section 54953(e).

Esther Hugo seconded the motion.

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

Roll Call

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

D. Remarks by Board President

Board President made remarks on the following:

- Teacher voice in school reports
- Adaptations to COVID
- Board Listening Sessions
 - Staff - November 9th 4pm-5:30pm & 15th 5pm-6:30pm
 - Parents - November 30th 5:00pm-6:00pm & 6:00pm-7:00pm

E. Public Comment

No public comment was made.

II. Standing Reports

A. Mission Connection: Overview of 5th and 9th Grade Onboarding Activities

Assistant Principals (Brian Jimenez and Eric Becker) provided an overview of the orientation and onboarding activities for 5th and 9th graders on August 10th, 2022. Orientation focused on:

- community building
- connection
- overview of services
- getting comfortable with physical spaces

B. ASB Update

Jamauri Thomas, Student Activities Coordinator and ASB Wave Representatives provided an update to the board.

C. Deep Dive: Launch of the School Year

CEO provided an overview of the launch of the school year as informed by the recent staff pulse checks and other data. Board members asked questions about the start of the year.

D. CEO/Interim Principal Report

Board asked questions about the CEO and Interim Principal Report by Alton B. Nelson Jr.

E. Q&A on Written School Reports

Board asked questions about the Written School Reports which covered:

- Better supporting teachers through a focus on safety, instruction and innovation

- Upper school report

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

Board asked questions about the Written Chief Operating Officer Report (COO) which covered:

- COVID-19 updates
- student attendance to date

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

Board had no questions regarding the Written Finance Report by the Chief Financial Officer (CFO).

H. Break

Board adjourned to a short break.

III. Action Items

A. Board Minutes: September 8, 2022 Board Meeting

Margaret Watson made a motion to approve the minutes from September Board Meeting on 09-08-22.

Janis Glover seconded the motion.

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

Roll Call

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

B. Vendor Invoices for August 2022

Janis Glover made a motion to approve Vendor Invoices for August 2022.

Layla Naranjo seconded the motion.

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

Roll Call

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

C. Unemployment Insurance

Esther Hugo made a motion to approve Unemployment Insurance.

Layla Naranjo seconded the motion.

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

Roll Call

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

D. Making Waves Academy Safety Plan: Public Hearing and Adoption

Esther Hugo made a motion to adopt Making Waves Academy's Safety Plan.
Margaret Watson seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

IV. Non-Action Items

A. Advisory Committee Updates

No committee updates were provided.

V. Discussion Items

A. Appreciations by the Board of Directors

Board members shared appreciations.

B. Schedule of Remaining Board of Directors Meetings 2022-2023

- December 8th, 2022, 10:30am-2:00pm
- January 26th, 2023, 10:30am-2:00pm
- March 9th, 2023, 10:30am-2:00pm
- May 4th, 2023, 4:00pm-7:30pm
- June 15th, 2023, 10:30am-2:00pm

C. Closed Session

Board adjourned to closed session, no action was taken.

VI. 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 6:16 PM.

Respectfully Submitted,

Elizabeth Martinez

Coversheet

Approve Minutes: Special Board Meeting

Section: IV. Action Items
Item: B. Approve Minutes: Special Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Special Board Meeting on November 17, 2022

APPROVED



Making Waves Academy

Minutes

Special Board Meeting

Date and Time

Thu Nov 17, 2022 at 5:00 PM

Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGITbVVHb1NFYUd2WWNTaW8wQT09>

Passcode: 073032

Or One tap mobile :

US: +16694449171,,87855022048#,,,,*073032# or +16699006833,,87855022048#,,,,*073032#

Or Telephone:

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

US: +1 669 444 9171 or +1 669 900 6833 or +1 719 359 4580 or +1 253 215 8782 or +1 346 248 7799 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 931 3860 or +1 689 278 1000 or +1 929 436 2866 or +1 301 715 8592 or +1 309 205 3325

Webinar ID: 878 5502 2048

Passcode: 073032

International numbers available: <https://mwacademy.zoom.us/j/87855022048>

Directors Present

Alicia Klein (remote), Janis Glover (remote), Jessica Laughlin (remote), Layla Naranjo (remote), Margaret Watson (remote)

Directors Absent

Ana Barron, Esther Hugo

Directors who arrived after the meeting opened

Janis Glover

Guests Present

Ashley Yarbrough (remote), Elizabeth Martinez (remote)

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 Nov 17, 2022 at 5:00 PM.

B. Record Attendance and Guests

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

Jessica Laughlin made a motion to approve the board findings pursuant to Government Code Section 54953(e).

Margaret Watson seconded the motion.

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

Roll Call

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

Janis Glover arrived at 5:10 PM.

D. Closed Session

Motion to approve the recommendation for expulsion regarding Confidential Student Discipline Matter Case No: 2022006.

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

Roll Call

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

E. Public Comment

No public comment was made.

II. Closing Items

A. Schedule of Board of Directors Meetings 2022-2023

- 12/8/2022 10:30 AM 2:00 PM
- 1/26/2023 10:30 AM 2:00 PM
- 3/16/2023 10:30 AM 2:00 PM
- 5/4/2023 4:00 PM 7:30 PM

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:18 PM.

Respectfully Submitted,
Elizabeth Martinez

Coversheet

Approve Minutes: Finance Advisory Committee Meeting

Section: IV. Action Items
Item: C. Approve Minutes: Finance Advisory Committee Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Finance Advisory Meeting on November 16, 2022

APPROVED



Making Waves Academy

Minutes

Finance Advisory Meeting

Date and Time

Wed Nov 16, 2022 at 11:00 AM

Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/82344244988?pwd=NXJQc0lvNDhZVjlEaGVaOEZBaDg1QT09>

Passcode: 933369

Or One tap mobile :

US: +16694449171,,82344244988#,,,,*933369# or +16699006833,,82344244988#,,,,*933369#

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Webinar ID: 823 4424 4988

Passcode: 933369

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

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Ashley Yarbrough at 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 6 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 in English or Spanish.**
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 - *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 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 diez 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 emartinez@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).*
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Please note that all agenda times are estimates.

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

Committee Members Present

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

Committee Members Absent

None

Guests Present

Ashley Yarbrough, Ken Blum, Committee Member (remote), Lori Crawford, Committee Member (remote), Patrick O'Donnell (remote), Sid Landman, Committee Member (remote)

I. Opening Items

A. Call the Meeting to Order

Alicia Klein called a meeting of the Finance Committee of Making Waves Academy to order on Wednesday Nov 16, 2022 at 11:00 AM.

Alicia Klein called a meeting of the Finance Committee of Making Waves Academy to order on Wednesday Nov 16, 2022 at 11:00 AM.

B. Record Attendance and Guests

II. MWA Finance

A. FY23 1st Interim Budget

The CFO shared the government revenues outlook and highlighted the major changes from the FY'23 Original Budget to the FY'23 1st Interim Budget. Government revenues increased by \$428K, while the total expenditures decreased by \$846K in the 1st interim budget. The committee recommended the 2022-23 First Interim Budget to the MWA Board for approval.

B. Categorical Programs Update

The CFO informed the committee that MWA will return \$795K to the state due to a lack of eligible expenses.

C. CalSTRS Internal Audit Update

The CFO shared the results of the CalSTRS internal audit completed in October. No exceptions were found in the audit.

D. FY22 Financial Audit Update

The CFO and the Director of Finance updated the committee on the 2021-22 financial audit. MWA has a clean audit without findings or adjustments. The CDE has not yet approved MWA's Form J-13A attendance waiver, though approval is expected.

III. Closing Items

A. Public Comment

No public comment taken.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:00 PM.

Respectfully Submitted,
Alicia Klein

Coversheet

Approve Minutes: Audit Advisory Committee Meeting

Section: IV. Action Items
Item: D. Approve Minutes: Audit Advisory Committee Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Audit Committee Meeting on November 29, 2022

APPROVED



Making Waves Academy

Minutes

Audit Committee Meeting

Date and Time

Tue Nov 29, 2022 at 2:00 PM

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Ashley Yarbrough at 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.

Committee Members Present

Hung Mai (remote), Wallace Wei (remote)

Committee Members Absent

Alton B. Nelson Jr.

Guests Present

Janis Glover (remote), Lili Huang (remote), Lori Kulvin (remote), Phil Gordon, Committee Member (remote)

I. Opening Items

A. Call the Meeting to Order

Wallace Wei called a meeting of the Audit Committee Committee of Making Waves Academy to order on Tuesday Nov 29, 2022 at 2:00 PM.

B. Record Attendance

II. Audit Committee

A. Proposed Scope of Audit

Ms. Huang reviewed the draft Independent Auditor's Report and MWA financial statements with the Committee, noting that (i) she and her team had encountered no difficulties or disagreements in dealing with MWA management while performing and completing the audit of MWA financial statements; that (ii) no deficiencies were found, i.e., there were no findings or questioned costs; and that (iii) the financial statements, in all material respects, fairly present the financial position of MW A.

B. Executive Session with Lili Huang

There was no Executive Session this year.

III. Closing Items

A. Public Comment

No public comment was taken.

B. Adjourn Meeting

The Committee affirmed plans to meet twice yearly with the independent auditors with further, internal meetings of the Committee to be scheduled as needed.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:26 PM.

Respectfully Submitted,

Wallace Wei

C. Audit Committee Documents

Coversheet

Global Office Inc.

Section: IV. Action Items
Item: E. Global Office Inc.
Purpose: Vote
Submitted by: Damon Edwards
Related Material: Making Waves Academy 10-19-22.pdf
Making Waves Academy Maintenance.pdf
Making Waves Addendum 10-19-22.pdf

BACKGROUND:

This is a 39 month lease agreement with Global Office Inc. for 6 new Canon copiers that will replace 6 existing copiers on an expiring lease in the 4 Upper School buildings.

RECOMMENDATION:

Please approve the lease agreement, addendum and maintenance agreement that has a fiscal impact of \$40,896 annually, and \$132,912 over the entire lease.

Lease Agreement

APPLICATION NO.

AGREEMENT NO.

1451 Danville Blvd., Suite 203 • Alamo, CA 94507 • Phone: 925.412.3515

 The words **Lessee, you** and **your** refer to **Customer**. The words **Lessor, we, us** and **our** refer to **GLOBAL OFFICE, INC.**

CUSTOMER INFORMATION

FULL LEGAL NAME Making Waves Academy			EQUIPMENT LOCATION (IF DIFFERENT)		
STREET ADDRESS 4123 Lakeside Drive		PHONE 510-964-2424	CITY	STATE	ZIP
CITY Richmond	STATE CA	ZIP 94806	FAX	FEDERAL TAX I.D. # 20-8967421	

EQUIPMENT DESCRIPTION

MAKE/MODEL/ACCESSORIES (4) Canon imagePRESS C170 w/external saddle-stitch finisher, 2/3 hole punching, and fax board	SERIAL NO.
(1) Canon imageRUNNER DX 8705i w/external saddle stitch finisher, 2/3 hole punching, and fax board	
(1) Canon imageRUNNER DX 8786i w/external saddle-stitch finisher, 2/3 hole punching, and fax board	
<input type="checkbox"/> CHECK HERE FOR MULTIPLE PLACEMENTS - SEE ATTACHED SCHEDULE "A"	

TERM AND PAYMENT SCHEDULE

Months 39	Monthly Payment* \$ 3,408.00	<i>(The lease contract payment ("Payment") period is monthly unless otherwise stated.) *plus applicable taxes</i>
INSURANCE & TAXES	You are required to provide and maintain insurance related to the Equipment, and to pay any property, use, and other taxes related to this Agreement or the Equipment (see paragraphs 2 and 4 on page 2 of this Agreement). If you are tax-exempt, you agree to furnish us with satisfactory evidence of your exemption.	
UCC & MISCELLANEOUS	You agree that we will file Uniform Commercial Code ("UCC") documents and obtain credit bureau reports. You authorize us to sign any documents in connection with the Uniform Commercial Code on your behalf. You agree to pay a one-time fee, not to exceed \$159.00 for the purpose of filing the UCC documents.	

END OF LEASE OPTIONS

You will have the following option at the end of the original term, provided that no event of default under the Agreement has occurred and is continuing. To the extent that any purchase option indicates that the purchase price will be the "Fair Market Value" (or "FMV"), such term means the value of the Equipment in continued use. 1) Purchase all but not less than all the Equipment for the Fair Market Value per paragraph 1, 2) Renew the Agreement per paragraph 1, or 3) Return the Equipment per paragraph 3.

THIS IS A NONCANCELABLE / IRREVOCABLE AGREEMENT; THIS AGREEMENT CANNOT BE CANCELED OR TERMINATED.

CUSTOMER ACCEPTANCE

By signing below, you certify that you have reviewed and do agree to all terms and conditions of this Agreement on this page and on page 2 attached hereto.

Making Waves Academy	X	X	X
CUSTOMER (as referenced above)	SIGNATURE	TITLE	DATED
PRINT NAME			

ACCEPTANCE OF DELIVERY

The undersigned hereby certifies that: (i) all of the above-described equipment (the "Equipment") has been delivered to the above-named customer (the "Customer") at the address indicated above, (ii) the Equipment has been installed, is fully operational and in good condition, and is unconditionally accepted.

Making Waves Academy	X		
CUSTOMER (as referenced above)	SIGNATURE	TITLE	DATE OF DELIVERY

LESSOR ACCEPTANCE

GLOBAL OFFICE, INC.			
LESSOR	SIGNATURE	TITLE	DATED

1. AGREEMENT: For business purposes only, you agree to lease from us the goods, together with all replacements, parts, repairs, additions, and accessions incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries (the "Equipment") and/or to finance certain licensed software and services ("Financed Items", which are included in the word "Equipment" unless separately stated), all as described on page 1 of this Agreement, excluding equipment marked as not financed under this Agreement, as it may be supplemented from time to time. You agree to all of the terms and conditions contained in this Agreement and any supplement, which (with the acceptance certification) is the entire agreement regarding the Equipment ("Agreement") and which supersedes any purchase order or invoice. You authorize us to correct or insert missing Equipment identification information and to make corrections to your proper legal name and address. This Agreement becomes valid upon execution by us and will start on the date we pay the supplier. Interim rent/due date adjustments will be in an amount equal to 1/30th of the Payment, multiplied by the number of days between the Agreement start date and the first Payment due date. Unless otherwise stated in an addendum hereto, this Agreement will renew for 3-month term(s) unless you send us written notice at least 90 days (before the end of any term) that you want to purchase or return the Equipment. All of the provisions of this Agreement shall continue to apply, including, without limitation, your obligations to remit Payments and other charges, until all of the Equipment is either returned to us or purchased by you. If any provision of this Agreement is declared unenforceable in any jurisdiction, the other provisions herein shall remain in full force and effect in that jurisdiction and all others. You understand and agree that we have no right, title or interest in intangible property or associated services such as periodic software licenses and prepaid database subscription rights (such intangible property "Software") and you will comply throughout the term of this Agreement with any license and/or other agreement entered into with the supplier of the Software.

- 2. RENT, TAXES AND FEES:** You will pay the monthly Payment (as adjusted) when due, plus any applicable sales, use and property taxes. The base Payment will be adjusted proportionately upward or downward: (1) by up to 10% to accommodate changes in the actual Equipment cost; (2) if the shipping charges or taxes differ from the estimate given to you; and (3) to comply with the tax laws of the state in which the Equipment is located. If we pay any taxes, insurance or other expenses that you owe hereunder, you agree to reimburse us when we request and to pay us a processing fee for each expense or charge we pay on your behalf. We may charge you for any filing fees required by the Uniform Commercial Code (UCC) or other laws, which fees vary state-to-state. By the date the first Payment is due, you agree to pay us an origination fee of \$150, as shown on our invoice or addendum, to cover us for all closing costs. We will have the right to apply all sums, received from you, to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for nonpayment, you will pay us a bad check charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.
- 3. MAINTENANCE AND LOCATION OF EQUIPMENT; SECURITY INTEREST:** You agree to keep the Equipment: (1) in good repair, condition and working order, in compliance with applicable manufacturers' and regulatory standards; (2) free and clear of all liens and claims; and (3) only at your address shown on page 1, and you agree not to move it unless we agree. As long as you have given us the written notice as required in paragraph 1 prior to the expiration or termination of this Agreement's term, if you do not purchase the Equipment, you will return all but not less than all of the Equipment and all related manuals and use and maintenance records to a location we specify, at your expense, in retail re-saleable condition, full working order and complete repair. You are solely responsible for removing any data that may reside in the Equipment you return, including but not limited to hard drives, disk drives or any other form of memory. You grant us a security interest in the Equipment to secure all amounts you owe us under any agreement with us, and you authorize us to file a financing statement (UCC-1). You will not change your state of organization, headquarters or residence without providing prior written notice to us so that we may amend or file a new UCC-1. You will notify us within 30 days if your state of organization revokes or terminates your existence.
- 4. COLLATERAL PROTECTION; INSURANCE; INDEMNITY; LOSS OR DAMAGE:** You agree to keep the Equipment fully insured against risk and loss, with us as lender's loss payee, in an amount not less than the original cost until this Agreement is terminated. You also agree to obtain a general public liability insurance policy with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. Your insurance policy(s) will provide for 10 days advance written notice to us of any modification or cancellation. You agree to provide us certificates or other evidence of insurance acceptable to us. If you fail to comply with this requirement within 30 days after the start of this Agreement, you agree to one of the following options, the selection of which is at our sole discretion: (1) we may obtain insurance covering our interest (and only our interest) in the Equipment for the Agreement term and renewals. Any insurance we obtain will not insure you against third party or liability claims and may be cancelled by us at any time. You may be required to pay us an additional amount each month for the insurance premium and an administrative fee. The cost may be more than the cost of obtaining your own insurance; or (2) we may charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. **NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT.** We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, use, condition, inspection, removal, return or storage of the Equipment, although we reserve the right to participate in the defense and to select or approve defense counsel. You are responsible for the risk of loss or for any destruction of or damage to the Equipment. You agree to promptly notify us in writing of any loss or damage. If the Equipment is destroyed and we have not otherwise agreed in writing, you will pay to us the unpaid balance of this Agreement, including any future rent to the end of the term plus the anticipated purchase price of the Equipment (both discounted at 3%). Any proceeds of insurance will be paid to us and credited, at our option, against any loss or damage. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to loss or damage to the Equipment. All indemnities will survive the expiration or termination of this Agreement.
- 5. ASSIGNMENT: WE ARE THE OWNER OF THE EQUIPMENT. YOU HAVE NO RIGHT TO SELL, TRANSFER, ASSIGN OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent.** Without our prior written consent, you shall not reorganize or merge with any other entity or transfer all or a substantial part of your ownership interests or assets. You agree that we may sell or assign the Agreement without notice and the new Lessor will have the same rights that we have now and will not have to perform any of our obligations. You agree that the new Lessor will not be subject to any claims, defenses, or offsets that you may have against us.
- 6. DEFAULT AND REMEDIES:** You will be in default if: (a) you do not pay any Payment or other sum due to us or any other person when due or if you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or any material agreement with any other lender, (b) you make or have made any false statement or misrepresentation to us, (c) you or any guarantor dies, dissolves or terminates existence, (d) there has been a material adverse change in your or any guarantor's financial, business or operating condition, or (e) any guarantor defaults under any guaranty for this Agreement. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or if less, the maximum charge allowed by law. If you are ever in default, at our option, we can terminate this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated purchase price of the Equipment (both discounted at 3%). We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any or all of the remedies available to us under Articles 2A and 9 of the UCC and any other law, including requiring that you: (1) return the Equipment to us to a location we specify; and (2) immediately stop using any Financed Items. In addition, we will have the right, immediately and without notice or other action, to set-off against any of your liabilities to us any money, including depository account balances, owed by us to you, whether or not due. In the event of any dispute or enforcement of rights under this Agreement or any related agreement, you agree to pay our reasonable attorney's fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. If we have to take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement. **YOU AGREE THAT WE WILL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will not be subject to any penalties.
- 7. FAXED OR SCANNED DOCUMENTS, OR E-SIGNATURE, MISC.:** This Agreement may be executed in counterparts. The executed counterpart which has our original signature and/or is in our possession shall constitute chattel paper as that term is defined in the UCC and shall constitute the original agreement for all purposes, including, without limitation: (i) any hearing, trial or proceeding with respect to this Lease; and (ii) any determination as to which version of this Agreement constitutes the single true original item of chattel paper under the UCC. If you manually or electronically sign and transmit this Agreement to us by facsimile or other electronic transmission, the transmitted copy shall be binding upon the parties. You agree that the facsimile or other similar electronic transmission of this Agreement manually signed by us, when attached to the facsimile or other electronic copy signed by you (manually or electronically), shall constitute the original agreement for all purposes. The parties further agree that, for purposes of executing this Agreement, and subject to our prior approval and at our sole discretion: (a) a document signed and transmitted by facsimile or other electronic transmission shall be treated as an original document; (b) the manual or electronic signature of any party on such document shall be considered as an original signature; (c) the document transmitted shall have the same effect as a counterpart thereof containing original signature; and (d) at our request, you, who executed this Lease and transmitted its signature by facsimile or other electronic transmission shall provide the counterpart of this Lease containing your original manual signature to us. No party may raise as a defense to the enforcement of this Agreement that a facsimile or other electronic transmission was used to transmit any signature of a party to this Lease. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing any telephone number, now or in the future, for a cell phone or other wireless device, you are expressly consenting to receiving communications, regardless of their purpose, at that number, including, but not limited to, prerecorded or artificial voice message calls, text messages, and calls made by an automatic dialing system from us and our affiliates and agents. These calls and messages may incur access fees from your provider. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. What this means to you: when you open an account, we will ask for your name, address and other information that will allow us to identify you. We may also ask to see identifying documents. You authorize us to furnish your information, including credit application, payment history and account information, to credit reporting agencies and our assignees, purchasers or investors.
- 8. WARRANTY DISCLAIMERS:** **YOU AGREE THAT YOU HAVE SELECTED THE SUPPLIER AND EACH ITEM OF EQUIPMENT BASED UPON YOUR OWN JUDGMENT AND YOU DISCLAIM ANY RELIANCE UPON ANY STATEMENTS OR REPRESENTATIONS MADE BY US. WE DO NOT TAKE RESPONSIBILITY FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. THE SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF THE SUPPLIER, AND NOTHING THE SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATION UNDER THIS AGREEMENT. YOU WILL CONTINUE TO MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. THIS AGREEMENT IS A NET AGREEMENT, YOU HAVE AN UNCONDITIONAL OBLIGATION TO MAKE ALL PAYMENTS AND YOU CANNOT WITHHOLD, SET OFF OR REDUCE SUCH PAYMENTS FOR ANY REASON. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS.**
- 9. LAW, JURY WAIVER:** **Agreements, promises and commitments made by Lessor, concerning loans and other credit extensions must be in writing, express consideration and be signed by Lessor to be enforceable.** This Agreement may be modified only by written agreement and not by course of performance. This Agreement will be governed by and construed in accordance with the law of the state of the principal place of business of Lessor or its assignee. You consent to jurisdiction and venue of any state or federal court in the state the Lessor or its assignee has its principal place of business and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, **YOU AND WE WAIVE ALL RIGHTS TO A TRIAL BY JURY.**



2070 Commerce Ave., Concord, CA 94520

10/17/2022

Equipment Maintenance Agreement

Customer

BILL TO:

Company Name:	Making Waves Academy		
Department:			
Address:	4123 Lakeside Dr.		
City:	Richmond	County:	
State:	CA	Zip:	94806
Contact:	Vi Cung	FAX:	
Phone:	510-964-2424		
Email:	vcung@mwacademy.org		

SHIP TO:

Company Name:	Making Waves Academy		
Department:			
Address:			
City:		County:	
State:		Zip:	
Contact:	Damon Edwards	FAX:	
Phone:	510-964-2424		
Email:	dedwards@mwacademy.org		

Meter Contact Information

Contact Name:	Damon Edwards
Phone Number:	510-964-2424
Email Address:	dedwards@mwacademy.org
Primary Service Tech:	

START DATE: ~12-19-22

END DATE: ~3-19-26

Equipment

N	Location	Make & Model	Serial	Equip ID	BW Images Incl	CLR Images Incl	BW Rate	CLR Rate	BW Overage	CLR Overage	CPC Base Charge	Charge
1	TBD	Canon C270			30,000	22,000	0.0038	0.0350	0.0038	0.0350		\$884.00
2	TBD	Canon C270			Included	Included	0.0038	0.0350	0.0038	0.0350		
3	TBD	Canon C270			Included	Included	0.0038	0.0350	0.0038	0.0350		
4	TBD	Canon C270			Included	Included	0.0038	0.0350	0.0038	0.0350		
5	TBD	Canon iR8705i			Included	N/A	0.0038	N/A	0.0038	N/A		
6	TBD	Canon iR8786i			Included	N/A	0.0038	N/A	0.0038	N/A		
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
Total Images Included					30,000	22,000						

Special EMA Instructions:

The monthly freight charge is a flat \$15.00/mo. There will be no charge/penalty if MWA terminates this agreement. There will be no charge if MWA is 30-days late in paying...only if MWA is 60-days late. There is no automatic renewal of this agreement and there will be no annual increases. Upon request, Global Office will pause billing during the summer months where there is no usage.

Fees / Misc	\$0.00
Total	\$884.00 (plus tax)

Base Frequency: Monthly

Overage Frequency: Quarterly

Acceptance

Print Name _____ Signature _____ Date _____

Global Office Inc _____ Signature **Mark Hipperson** Date **11/22/22**
 2070 Commerce Ave., Concord CA 94520

Equipment Maintenance Agreement- Terms and Conditions

During the term of the Equipment Maintenance Agreement (EMA), Global Office Inc. (Global) will provide on-site service and repair (including parts and labor) when required, preventative maintenance as required and all supplies excluding paper (for supply inclusive contracts) for the equipment listed on the front of this document or subsequent amendment or equipment schedule. Global will provide all such services, maintenance, and repairs on the Equipment in a good and workmanlike manner.

If Global cannot maintain the equipment to its performance specifications, Global will replace the equipment with a comparable model at no additional charge to the Customer.

For the term following the date of original installation, or purchase of EMA, Global guarantees the copier to operate at 98% uptime. The uptime is calculated per quarter on 600 working hours (8:00 AM - 5:00 PM). Customer will be reimbursed for the time the copier is out of service in excess of 2% of normal working hours per quarter (12 hours). The reimbursement will be determined in increments of 9 working hours and to be settled quarterly.

Meters to be collected at a regular interval for billing purposes. Client agrees to allow Global to install a software tool to automatically collect meters.

Annual plans are for a 12-month period or the specified number of copies, whichever occurs first. All plans are subject to a minimum 3% annual increase.

1. Items NOT Covered by Global EMA

- a) \$15.00 per month flat fee charge to cover shipping.
- b) Maintenance and parts required due to customer neglect, excluding reasonable wear and tear, and not due in whole or in part to Globals, its employees or agents negligence willful misconduct or violation of law or any term of this EMA.
- c) Damage caused by the relocation of equipment without prior notification to Global.
- d) Service performed by NON-Global employees.
- e) Any damage caused by natural disasters or other than normal equipment wear and tear excluding damage caused by Global or any of its employees or agents. Damage caused in whole or in part by Global or its agents or employees is covered within this EMA.

2. On Site Response Time

- a) Global guarantees a 4 hour average response time during normal business hours.
- b) Normal Business hours are Monday through Friday 8:00AM to 5:00 PM (Excluding Holidays)

3. Termination of Contract

- a) EMA's may be cancelled by either the customer or Global upon 30 days written notice. The monthly minimum coverage will continue through the end of the month in which the termination becomes effective. There will be a charge according to Per-Call equipment service rates and Terms for any parts and service labor provided on or after the expiration date of the EMA.

4. Reduction in Images Included

- a) At any time during the term of the EMA, Customer may request in writing that the images included be reduced and the Monthly Payment be proportionately reduced. No later than thirty (30) days following such request, Global will execute an amended invoice and/or amendment to the EMA reflecting the requested reduction in the images included and the proportional reduction of the Monthly Payment.

5. After hours or non-contract charges

- a) An hourly rate for non-contract customers is \$150.00 an hour with a two-hour minimum.
- b) After hours service (after 5PM) can be provided at 1.5 times the regular hourly rate, plus \$50.00 travel time.
- c) Global will provide service to non-EMA customers on a time and material basis.

6. Limitations

- a) Neither party will not be responsible for any consequential or incidental damages resulting from the use or service of the equipment. Such damages include loss of revenue, downtime cost and loss of use of equipment.

7. Breach

- a) If the customer fails to pay in a timely manner for services within 60 days of the due date, Global can withhold service and supplies for the equipment covered under this agreement until outstanding past due charges are paid in full.
- b) Invoices are payable upon receipt, terms are net.
- c) All accounts, which go beyond 30 days, will be charged 1% per month.
- d) Customer shall be responsible for all reasonable costs incurred as a result of any collection activity required to satisfy all outstanding balances that are more than 60 days past due.

8. Automatic Renewal of EMA

- a) Unless the customer notifies Global 30 days prior the end of the EMA period, the EMA will be renewed automatically for the succeeding EMA period with a minimum 3% increase.

9. Additional Changes

- a) Global will reduce the images included and the Minimum Monthly Charge proportionately upon MWA's request. Global will provide all services, maintenance, and repairs on the Equipment in a good and workmanlike manner. Damage caused in whole or in part by Global or any of its agents or employees or reasonable wear and tear is covered within this EMA. When the EMA requires replacement of any of the Equipment, the installation of the comparable model and the removal of the dysfunctional/old model will be completed by Global at no charge to MWA. Customer's responsibility for costs incurred due to collection activity required to satisfy outstanding balances is limited to reasonable costs for balances that are more than 60-days past due. Global can withhold service and supplies for the Equipment only if MW fails to pay for services within 60-days of the due date and only until all outstanding past due charges are fully paid.

Making Waves Academy

Global Office, Inc.

By: _____ **By:** _____

Print: _____ **Print:** _____

Title: _____ **Title:** _____

Date: _____ **Date:** _____



925.412.3515
2070 Commerce Ave.
Concord, CA 94520
www.globalofficeinc.com

Addendum To Total Image Management Agreement/Lease

Global Office, Inc. agrees to the following addendums to the 39-month Lease Agreement between Global Office, Inc. and Making Waves Academy dated (11-20-22) ("Agreement").

*During the 39-month timeframe of the Agreement, Global Office, Inc. will not increase or escalate the cost-per-image charges or add any other charges not explicitly identified on the Agreement.

*At least 60-days before the expiration of the Agreement, Global Office, Inc. will notify Making Waves Academy of the deadline for cancellation or renewal of the Agreement in writing and prepare a cancellation letter/letter of intent to Wells Fargo. If Global Office, Inc. fails to provide Making Waves Academy with written notice at least 60-days before the expiration of the Agreement, or if Making Waves Academy notifies Global Office, Inc. that it has elected to cancel/non-renew the Agreement at least 60-days before the expiration of the Agreement and Global Office, Inc. fails to timely provide Wells Fargo with notice of such cancellation/non-renewal, Global Office, Inc. will pay any renewal payments. In no event will Making Waves Academy be responsible for any renewal payments or charges related to renewal if it provides written notice of cancellation to Global Office, Inc. at least 30-days before the expiration of the Agreement. The automatic renewal with Wells Fargo is month-to-month.

*Global Office, Inc. will pay the freight to return the six (6) current Canon copiers to a Canon Financial Services, Inc. warehouse after the new Canon copiers are delivered and installed at Making Waves Academy. At no charge to Making Waves Academy, the six (6) current Canon copiers will be removed from Making Waves Academy facilities by Global Office, Inc. upon the delivery of the new Canon copiers and stored in Global Office, Inc.'s Concord warehouse until Global Office, Inc. ships the copiers to Canon Financial Services, Inc.

*Global Office, Inc. will pay the one-time \$75.00 documentation fee charged by Wells Fargo for the Lease Agreement.

*The Fourth sentence in Section 1 of the Agreement is revised to read:

This Agreement becomes valis upon execution by both parties and commences upon delivery of Equipment to you. The Equipment is accepted by you under this Agreement unless you notify us within three (3) days of delivery that you do not accept the Equipment and specify the defect or malfunction. In that event, we will replace the defective item of Equipment or cancel this Agreement. If you timely notify us that you do not accept the Equipment and we elect to cancel this Agreement, you will not be responsible for any charges under this Agreement.

*The last sentence of Section 2 of the Agreement is deleted and the third sentence of Section 2 of the Agreement is revised to read:



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If we pay any taxes, insurance or other expenses that you owe hereunder, you agree to reimburse us when we request and to pay us a processing fee for each expense or charge we pay on your behalf under this Agreement.

*The first sentence of Section 3 of the Agreement is revised to read:

You agree to keep the Equipment: (1) in good repair, condition and working order excluding reasonable wear and tear, in compliance with applicable manufacturer's and regulatory standards; (2) free and clear of all liens and claims; (3) only at your address shown on page 1, and you agree not to move it unless we agree.

*The ninth sentence of Section 4 is deleted and the third sentence of Section 4 is revised to read:

You will provide 10-days advance written notice to us of any modification or cancellation.

*The Indemnification provisions in Section 4 are revised to read:

We are not responsible for, and you agree to hold us harmless and reimburse us for and defend on our behalf against, any claims for any loss, expense, liability or injury ("Claim") caused by or in any way related to your use or possession of the Equipment, excluding any Claim arising in whole or in part due to Lessor's or any of its employee's or agents's negligence, willful misconduct or violation of law or any term of this Agreement, although we reserve the right to participate in the defense and to select or approve defense counsel. You are responsible for the risk of loss or for any destruction of our damage to the Equipment, excluding to any damage or loss caused by Lessor, its employees, or agents.

*Section 5 of the Agreement is revised to read:

ASSIGNMENT: WE ARE THE OWNER OF THE EQUIPMENT. YOU HAVE NO RIGHT TO SELL, TRANSFER, ASSIGN OR SULEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent.

Without our prior written consent, you shall not reorganize or merge with any other entity or transfer all or a substantial part of your ownership interests or assets. You agree that we may sell or assign the Agreement without notice.

*Section 6 of the Agreement is revised to read:

DEFAULT AND REMEDIES: You will be in default if: (a) you do not pay any Payment or other sum due to us within sixty (60) days of the due date or if you materially breach any of the covenants, terms and conditions of the Agreement or any other agreement with us or any of our affiliates and failed to cure such breach within thirty (30) days of our written notice of the breach to you, (b) you make or have made any false statement or misrepresentation to us, (c) you or any guarantor dies, dissolves or terminates existence, (d) there has been a material adverse change in your or any guarantor's financial business or operating condition, or € any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can terminate this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of the term plus the Fair Market Value of the Equipment (both discounted at 3%). Rather than requiring you to pay Fair Market Value for the Equipment, we may instead require you to: (1) return the Equipment to us to a location we specify at your expense; and (2) immediately stop using any Financed items. In addition, we will have the right, immediately and without notice or other action, to set-off against any of your liabilities



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to us any money, including depository account balances owed by us to you, whether or not due. If you are in default under this Agreement and fail to cure the default within thirty (30) days of our written notice of the default to you, we may charge you for reasonable expenses incurred in connection with the enforcement of our remedies under this Agreement including, without limitation, repossession, repair and collection costs, reasonable attorneys’ fees and court costs. The net sale of any Equipment will be credited against what you owe us under this Agreement. **NEITHER PARTY WILL BE RESPONSIBLE FOR ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce a party’s rights under this Agreement will not prevent the party from enforcing any rights at a later time. You agree that this Agreement IS A “Finance Lease” as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. In the even that we materially breach this Agreement or any other agreement with you and do not cure such breach within thirty (30) days after you provide us with written notice of such breach, you may terminate this Agreement, and upon your return of the Equipment to us, you will no longer be responsible for any remaining future payments or charges under this Agreement.

*Section 9 of the Agreement is revised to read:

LAW, JURY WAIVER: Agreements, promises and commitments made by Lessor, concerning loans and other credit extensions must be in writing, express consideration and be signed by Lessor to be enforceable. This Agreement may be modified only by written agreement that is signed by an authorized representative from each party and not by course of performance. This Agreement will be governed by and construed in accordance with the law of the state of California. Both parties consent to jurisdiction and venue in Contra Costa County in the state of California. For any action arising out of or relating to this Agreement or the Equipment, **YOU AND WE WAIVE ALL RIGHTS TO A TRIAL BY JURY.**

The terms and conditions of the Agreement remain in full force and effect except as amended herein. Should any term or provision in this Addendum conflict with a term or provision in the Agreement, the terms and provisions of this Addendum shall control. This Addendum cannot be modified except by another written document signed by each party’s authorized representative. By signing below, each party represents that it has the authority to enter into this Addendum.

Making Waves Academy

Global Office, Inc.

By: _____

By: _____

Print: _____

Print: _____

Title: _____

Title: _____

Date: _____

Date: _____

Coversheet

First Interim Budget (2022-2023)

Section: IV. Action Items
Item: F. First Interim Budget (2022-2023)
Purpose: Vote
Submitted by: Wallace Wei
Related Material: School 2022-23 1st Interim Budget Alternative Form.pdf
Central Office 2022-23 1st Interim Budget.pdf

BACKGROUND:

Making Waves Academy (MWA) must submit the First Interim Budget for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by December 15th, 2022. CCCOE reviews and then submits the report to the CDE.

RECOMMENDATION:

To review and approve MWA's 2022-23 1st Interim Budget.

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2022-23

To the entity that approved the charter school:

x) 2022-23 CHARTER SCHOOL FIRST 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) 2022-23 CHARTER SCHOOL FIRST 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 First Interim Report, please contact:

For Approving Entity:

Denise Porterfield
 Name
Deputy Superintendent, Business & Admin
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925-942-3418
 Phone
dporterfield@cccoe.k12.us
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For Charter School:

Hung T. Mai
 Name
Director of Finance
 Title
510-779-1401
 Phone
hmai@mwacademy.org
 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
First 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: 2022-23

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A REVENUES										
1. Revenue Limit Sources										
State Aid - Current Year	8011	7,185,043	0	7,185,043	1,261,740		1,261,740	7,109,318		7,109,318
Education Protection Account State Aid - Current Year	8012	2,205,796	0	2,205,796	701,262		701,262	2,960,608		2,960,608
State Aid - Prior Years	8019	0	0	-			-			-
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0	-			-			-
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0	-			-			-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	-			-			-
Revenue Limit Transfers (for rev. limit funded schools):										
PERS Reduction Transfer	8092	-	-	-			-			-
Charter Schools Funding in lieu of Property Taxes	8096	3,705,590	-	3,705,590			-	3,176,496		3,176,496
Other Revenue Limit Transfers	8091, 8097	-	-	-			-			-
Total, Revenue Limit Sources		13,096,429	-	13,096,429	1,963,002	-	1,963,002	13,246,422	-	13,246,422
2. Federal Revenues										
No Child Left Behind	8290	0	378,856	378,856			-		364,657	364,657
Special Education - Federal	8181, 8182	0	133,264	133,264			-		128,250	128,250
Child Nutrition - Federal	8220	0	410,421	410,421			20,854	20,854	297,361	297,361
Other Federal Revenues	8110, 8260-8299	-	702,161	702,161			199,804	199,804	873,833	873,833
Total, Federal Revenues		-	1,624,702	1,624,702	-	-	220,658	220,658	1,664,101	1,664,101
3. Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4)	N/A thru 14/15			-			-			-
StateRevSE		-	762,272	762,272			239,388	239,388	908,320	908,320
All Other State Revenues	StateRevAO	1,633,135	2,079,602	3,712,737	2,728	1,495,479	1,498,207	1,447,597	2,357,701	3,805,298
Total, Other State Revenues		1,633,135	2,841,874	4,475,009	2,728	1,734,867	1,737,595	1,447,597	3,266,021	4,713,618
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	9,463,328	422,798	9,886,126	2,508,462		2,508,462	8,266,985	422,798	8,689,783
Total, Local Revenues		9,463,328	422,798	9,886,126	2,508,462	-	2,508,462	8,266,985	422,798	8,689,783
5. TOTAL REVENUES										
		24,192,892	4,889,374	29,082,266	4,474,192	1,955,525	6,429,717	22,961,004	5,352,920	28,313,924
B EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	4,493,944	1,374,392	5,868,336	511,088	902,597	1,413,685	3,994,460	1,826,227	5,820,687
Certificated Pupil Support Salaries	1200	831,404	0	831,404	173,683		173,683	678,477		678,477
Certificated Supervisors' and Administrators' Salaries	1300	1,260,666	96,154	1,356,820	2,302	279,377	281,679	1,066,419	96,154	1,162,573
Other Certificated Salaries	1900	422,285	41,046	463,331	124,803	-	124,803	368,757	42,908	411,665
Total, Certificated Salaries		7,008,299	1,511,592	8,519,891	811,876	1,181,974	1,993,850	6,108,113	1,965,289	8,073,402
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	602,321	332,310	934,631	8,112	226,062	234,174	580,372	332,310	912,682
Non-certificated Support Salaries	2200	908,426	0	908,426	222,784		222,784	855,614	46,000	901,614
Non-certificated Supervisors' and Administrators' Sal.	2300	201,378	322,798	524,176	167,290		167,290	242,208	322,798	565,006
Clerical and Office Salaries	2400	864,563	0	864,563	208,406		208,406	813,871		813,871
Other Non-certificated Salaries	2900	153,087	0	153,087	55,080		55,080	272,049		272,049
Total, Non-certificated Salaries		2,729,775	655,108	3,384,883	661,672	226,062	887,734	2,764,114	701,108	3,465,222
3. Employee Benefits										
STRS	3101-3102	1,734,316	-	1,734,316	347,074		347,074	1,652,166		1,652,166
PERS	3201-3202	0	-	-			-			-
OASDI / Medicare / Alternative	3301-3302	451,856	-	451,856	105,322		105,322	444,351		444,351
Health and Welfare Benefits	3401-3402	2,034,296	-	2,034,296	498,128		498,128	2,023,209		2,023,209
Unemployment Insurance	3501-3502	69,684	-	69,684	-		-	69,683		69,683
Workers' Compensation Insurance	3601-3602	181,178	-	181,178	53,814		53,814	174,397		174,397
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	2,185,322	-	2,185,322	555,106	12,000	567,106	2,003,312		2,003,312
Total, Employee Benefits		6,656,652	-	6,656,652	1,559,444	12,000	1,571,444	6,367,118	-	6,367,118
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	123,000	0	123,000	86,418		86,418	133,000		133,000
Books and Other Reference Materials	4200	2,000	0	2,000	384		384	11,000		11,000
Materials and Supplies	4300	339,194	24,307	363,501	186,885	303	187,188	347,985	24,316	372,301
Noncapitalized Equipment	4400	113,616	0	113,616	68,419		68,419	233,192		233,192
Food and Others	4700	0	437,734	437,734	84,421	42,725	127,146	235	431,765	432,000
Total, Books and Supplies		577,810	462,041	1,039,851	426,527	43,028	469,555	725,412	456,081	1,181,493
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-			-			-
Travel and Conferences	5200	5,633	137,192	142,825	1,147	23,468	24,615	48,626	131,099	179,725
Dues and Memberships	5300	21,100	0	21,100	4,707		4,707	23,600		23,600
Insurance	5400	786,739	0	786,739	171,744		171,744	476,925		476,925
Operations and Housekeeping Services	5500	1,204,362	0	1,204,362	443,866		443,866	1,304,362		1,304,362
Rentals, Leases, Repairs, and Noncap. Improvements	5600	902,541	1,311,597	2,214,138	863,719		863,719	982,541	1,311,597	2,294,138
Professional/Consulting Services and Operating Expend.	5800	4,021,381	811,844	4,833,225	1,089,094	468,993	1,558,087	3,881,593	787,746	4,669,339
Communications	5900	203,600	0	203,600	57,186		57,186	203,600		203,600
Total, Services and Other Operating Expenditures		7,145,356	2,260,633	9,405,989	2,631,463	492,461	3,123,924	6,921,247	2,230,442	9,151,689

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2022-23

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual)										
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	6,067		6,067	25,000		25,000
Total, Capital Outlay		25,000	-	25,000	6,067	-	6,067	25,000	-	25,000
7. Other Outgo										
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		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		24,142,892	4,889,374	29,032,266	6,097,049	1,955,525	8,052,574	22,911,004	5,352,920	28,263,924
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	-	50,000	(1,622,857)	-	(1,622,857)	50,000	-	50,000
D OTHER FINANCING SOURCES / USES										
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		-	-	-	-	-	-	-	-	-
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	-	50,000	(1,622,857)	-	(1,622,857)	50,000	-	50,000
F FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a As of July 1	9791	6,990,804		6,990,804	6,990,804	-	6,990,804	6,990,804	-	6,990,804
b Adjustments to Beginning Balance	9793, 9795			-			-			-
c Adjusted Beginning Balance		6,990,804	-	6,990,804	6,990,804	-	6,990,804	6,990,804	-	6,990,804
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	-	7,040,804	5,367,947	-	5,367,947	7,040,804	-	7,040,804
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	7,040,804	-	7,040,804	5,367,947	-	5,367,947	7,040,804	-	7,040,804

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First 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: 2022-23

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 FY2022-23			Totals for FY2023-24	Totals for FY2024-25
		Unrestricted	Restricted	Total		
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	7,109,318	0	7,109,318	7,400,594	7,622,612
Education Protection Account State Aid - Current Year	8012	2,960,608	0	2,960,608	2,271,970	2,340,129
State Aid - Prior Years	8019	0	0	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	3,176,496	0	3,176,496	3,816,758	3,931,261
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		13,246,422	0	13,246,422	13,489,322	13,894,002
2. Federal Revenues						
No Child Left Behind	8290	0	364,657	364,657	390,221	401,928
Special Education - Federal	8181, 8182	0	128,250	128,250	137,262	141,380
Child Nutrition - Federal	8220	0	297,361	297,361	422,733	435,415
Other Federal Revenues	8110, 8260-8299	0	873,833	873,833	723,226	744,922
Total, Federal Revenues		0	1,664,101	1,664,101	1,673,442	1,723,645
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	908,320	908,320	785,141	808,695
All Other State Revenues	StateRevAO	1,447,597	2,357,701	3,805,298	3,824,119	3,938,842
Total, Other State Revenues		1,447,597	3,266,021	4,713,618	4,609,260	4,747,537
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8,266,985	422,798	8,689,783	10,182,710	10,488,191
Total, Local Revenues		8,266,985	422,798	8,689,783	10,182,710	10,488,191
5. TOTAL REVENUES						
		22,961,004	5,352,920	28,313,924	29,954,734	30,853,375
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,994,460	1,826,227	5,820,687	6,044,386	6,225,718
Certificated Pupil Support Salaries	1200	678,477	0	678,477	856,346	882,037
Certificated Supervisors' and Administrators' Salaries	1300	1,066,419	96,154	1,162,573	1,397,525	1,439,450
Other Certificated Salaries	1900	368,757	42,908	411,665	477,231	491,548
Total, Certificated Salaries		6,108,113	1,965,289	8,073,402	8,775,488	9,038,753
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	580,372	332,310	912,682	962,670	991,550
Non-certificated Support Salaries	2200	855,614	46,000	901,614	935,679	963,749
Non-certificated Supervisors' and Administrators' Sal.	2300	242,208	322,798	565,006	539,901	556,098
Clerical and Office Salaries	2400	813,871	0	813,871	890,500	917,215
Other Non-certificated Salaries	2900	272,049	0	272,049	157,680	162,410
Total, Non-certificated Salaries		2,764,114	701,108	3,465,222	3,486,430	3,591,022

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First 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: 2022-23

Description	Object Code	1st Interim FY2022-23			Totals for FY2023-24	Totals for FY2024-25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	1,652,166	0	1,652,166	1,786,345	1,839,936
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	444,351	0	444,351	465,411	479,374
Health and Welfare Benefits	3401-3402	2,023,209	0	2,023,209	2,095,325	2,158,185
Unemployment Insurance	3501-3502	69,683	0	69,683	71,774	73,928
Workers' Compensation Insurance	3601-3602	174,397	0	174,397	186,613	192,212
OPEB, Allocated	3701-3702	0	0	0	0	0
OPEB, Active Employees	3751-3752	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	2,003,312	0	2,003,312	2,250,882	2,318,409
Total, Employee Benefits		6,367,118	0	6,367,118	6,856,350	7,062,044
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	133,000	0	133,000	126,690	130,491
Books and Other Reference Materials	4200	11,000	0	11,000	2,060	2,122
Materials and Supplies	4300	347,985	24,316	372,301	374,406	385,638
Noncapitalized Equipment	4400	233,192	0	233,192	122,931	126,618
Food and Others	4700	235	431,765	432,000	444,960	458,309
Total, Books and Supplies		725,412	456,081	1,181,493	1,071,047	1,103,178
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	0
Travel and Conferences	5200	48,626	131,099	179,725	147,110	151,523
Dues and Memberships	5300	23,600	0	23,600	21,733	22,385
Insurance	5400	476,925	0	476,925	810,341	834,651
Operations and Housekeeping Services	5500	1,304,362	0	1,304,362	1,240,493	1,277,708
Rentals, Leases, Repairs, and Noncap. Improvements	5600	982,541	1,311,597	2,294,138	2,280,562	2,348,979
Professional/Consulting Services and Operating Expend.	5800	3,881,593	787,746	4,669,339	4,979,722	5,130,613
Communications	5900	203,600	0	203,600	209,708	215,999
Total, Services and Other Operating Expenditures		6,921,247	2,230,442	9,151,689	9,689,669	9,981,858
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis or)						
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	26,520
Total, Capital Outlay		25,000	0	25,000	25,750	26,520
7. Other Outgo						
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
8. TOTAL EXPENDITURES		22,911,004	5,352,920	28,263,924	29,904,734	30,803,375
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	0	50,000	50,000	50,000

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First 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: 2022-23

Description	Object Code	1st Interim FY2022-23			Totals for FY2023-24	Totals for FY2024-25
		Unrestricted	Restricted	Total		
D OTHER FINANCING SOURCES / USES						
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
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	0	50,000	50,000	50,000
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a As of July 1	9791	6,990,804	0	6,990,804	7,040,804	7,090,804
b Adjustments to Beginning Balance	9793, 9795	0	0	0		
c Adjusted Beginning Balance		6,990,804	0	6,990,804	7,040,804	7,090,804
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	0	7,040,804	7,090,804	7,140,804
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	7,040,804	0	7,040,804	7,090,804	7,140,804

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2022-23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	7,185,043	1,261,740	7,109,318	(75,725)	-1.05%
Education Protection Account State Aid - Current Year	8012	2,205,796	701,262	2,960,608	754,812	34.22%
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	3,705,590	-	3,176,496	(529,094)	-14.28%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		13,096,429	1,963,002	13,246,422	149,993	1.15%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	378,856	-	364,657	(14,199)	-3.75%
Special Education - Federal	8181, 8182	133,264	-	128,250	(5,014)	-3.76%
Child Nutrition - Federal	8220	410,421	20,854	297,361	(113,060)	-27.55%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	702,161	199,804	873,833	171,672	24.45%
Total, Federal Revenues		1,624,702	220,658	1,664,101	39,399	2.42%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	-
Special Education - State	StateRevSE	762,272	239,388	908,320	146,048	19.16%
All Other State Revenues	StateRevAO	3,712,737	1,498,207	3,805,298	92,561	2.49%
Total, Other State Revenues		4,475,009	1,737,595	4,713,618	238,609	5.33%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	9,886,126	2,508,462	8,689,783	(1,196,343)	-12.10%
Total, Local Revenues		9,886,126	2,508,462	8,689,783	(1,196,343)	-12.10%
5. TOTAL REVENUES		29,082,266	6,429,717	28,313,924	(768,342)	-2.64%
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,868,336	1,413,685	5,820,687	(47,649)	-0.81%
Certificated Pupil Support Salaries	1200	831,404	173,683	678,477	(152,927)	-18.39%
Certificated Supervisors' and Administrators' Salaries	1300	1,356,820	281,679	1,162,573	(194,247)	-14.32%
Other Certificated Salaries	1900	463,331	124,803	411,665	(51,666)	-11.15%
Total, Certificated Salaries		8,519,891	1,993,850	8,073,402	(446,489)	-5.24%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	934,631	234,174	912,682	(21,949)	-2.35%
Non-certificated Support Salaries	2200	908,426	222,784	901,614	(6,812)	-0.75%
Non-certificated Supervisors' and Administrators' Sal.	2300	524,176	167,290	565,006	40,830	7.79%
Clerical and Office Salaries	2400	864,563	208,406	813,871	(50,692)	-5.86%
Other Non-certificated Salaries	2900	153,087	55,080	272,049	118,962	77.71%
Total, Non-certificated Salaries		3,384,883	887,734	3,465,222	80,339	2.37%
3. Employee Benefits						
STRS	3101-3102	1,734,316	347,074	1,652,166	(82,150)	-4.74%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	451,856	105,322	444,351	(7,505)	-1.66%
Health and Welfare Benefits	3401-3402	2,034,296	498,128	2,023,209	(11,087)	-0.55%
Unemployment Insurance	3501-3502	69,684	-	69,683	(1)	0.00%
Workers' Compensation Insurance	3601-3602	181,178	53,814	174,397	(6,781)	-3.74%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-
Other Employee Benefits	3901-3902	2,185,322	567,106	2,003,312	(182,010)	-8.33%
Total, Employee Benefits		6,656,652	1,571,444	6,367,118	(289,534)	-4.35%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	123,000	86,418	133,000	10,000	8.13%
Books and Other Reference Materials	4200	2,000	384	11,000	9,000	450.00%
Materials and Supplies	4300	363,501	187,188	372,301	8,800	2.42%
Noncapitalized Equipment	4400	113,616	68,419	233,192	119,576	105.25%
Food and Others	4700	437,734	127,146	432,000	(5,734)	-1.31%
Total, Books and Supplies		1,039,851	469,555	1,181,493	141,642	13.62%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2022-23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Travel and Conferences	5200	142,825	24,615	179,725	36,900	25.84%
Dues and Memberships	5300	21,100	4,707	23,600	2,500	11.85%
Insurance	5400	786,739	171,744	476,925	(309,814)	-39.38%
Operations and Housekeeping Services	5500	1,204,362	443,866	1,304,362	100,000	8.30%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,214,138	863,719	2,294,138	80,000	3.61%
Professional/Consulting Services and Operating Expend.	5800	4,833,225	1,558,087	4,669,339	(163,886)	-3.39%
Communications	5900	203,600	57,186	203,600	-	0.00%
Total, Services and Other Operating Expenditures		9,405,989	3,123,924	9,151,689	(254,300)	-2.70%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis of accounting)						
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	6,067	25,000	-	0.00%
Total, Capital Outlay		25,000	6,067	25,000	-	0.00%
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		29,032,266	8,052,574	28,263,924	(768,342)	-2.65%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	(1,622,857)	50,000	-	0.00%
D OTHER FINANCING SOURCES / USES						
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		-	-	-	-	
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	(1,622,857)	50,000	-	0.00%
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	6,990,804	6,990,804	6,990,804	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		6,990,804	6,990,804	6,990,804		
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	5,367,947	7,040,804		
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	7,040,804	5,367,947	7,040,804	-	0.00%

Making Waves Academy
Budget FY2023

MWA Central Office
1st Interim Budget

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 Original Budget v2 (A)	FY2023 1st Interim Budget (C)	Variance FY23 1st Interim vs. FY23 Original v2 (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
36	8981	John Regina Scully (JRS)	2,889,862	2,812,201	(77,661)	-3%	
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,309,643	-	0%	
41		Total Income	4,199,505	4,121,844	(77,661)	-2%	
42							
46							
47		Expenses					
48	1100	Teacher Salaries	-	-	-		
49	1103	Substitute Teacher Salaries	-	-	-		
50	1200	Certificated Pupil Support	-	-	-		
51	1300	Certificated Supervisor & Administrator Salaries	-	-	-		
52	1409	Certificated Special Temporary COLA Bonus	216,000	205,000	(11,000)	-5%	Savings from vacant positions projected to start from Dec 2021
53	1900	Certificated Other Salaries	-	-	-		
54	2100	Classified Instructional Aide Salaries	-	-	-		
55	2200	Classified Support Staff Salaries	-	-	-		
56	2300	Classified Supervisor & Administrator Salaries	2,080,851	2,029,524	(51,327)	-2%	Savings from HR Generalist projected to start from Dec 2021
57	2400	Classified Clerical and Office Salaries	236,562	202,908	(33,654)	-14%	Savings from Outreach & Marketing Coordinator projected to start from Dec 2021
58	2900	Classified Other Salaries	-	-	-		
59		Total Salaries	2,533,413	2,437,432	(95,981)	-4%	

Making Waves Academy
Budget FY2023

MWA Central Office
1st Interim Budget

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 Original Budget v2 (A)	FY2023 1st Interim Budget (C)	Variance FY23 1st Interim vs. FY23 Original v2 (C-A)	% Variance (C) vs. (A)	Notes
60	3101	Certificated STRS	66,789	69,177	2,388	4%	
61	3301	Certificated Social Security/Medicare	165,289	155,382	(9,907)	-6%	
62	3401	Certificated Health & Welfare Benefits	310,013	292,837	(17,176)	-6%	
63	3501	Certificated Unemployment Insurance	12,667	12,668	1	0%	
64	3601	Certificated Workers Comp Insurance	32,934	31,687	(1,248)	-4%	
65	3701	Certificated Retirement Match	88,548	74,810	(13,738)	-16%	
66	3999	Accrued Paid Time Off	98,948	98,948	-	0%	
67		Total Benefits	775,188	735,508	(39,680)	-5%	
68		Total Salaries & Benefits	3,308,601	3,172,940	(135,662)	-4%	
69							

Making Waves Academy
Budget FY2023

MWA Central Office
1st Interim Budget

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 Original Budget v2 (A)	FY2023 1st Interim Budget (C)	Variance FY23 1st Interim vs. FY23 Original v2 (C-A)	% Variance (C) vs. (A)	Notes
70	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
71	4200	Books and Other Reference Materials	1,700	1,700	-	0%	
72	4315	Custodial Supplies	-	-	-		
73	4325	Instructional Materials & Supplies	-	-	-		
74	4330	Office Supplies	8,900	9,900	1,000	11%	
75	4390	Other Food	2,000	2,000	-	0%	
76	4410	Furniture, Equipment & Supplies (non-capitalized)	1,500	1,000	(500)	-33%	
77	4420	Computers and IT Supplies (non-capitalized)	19,450	19,450	-	0%	
78	4710	Student Food Services	-	-	-		
79	4910	Emergency Supplies	-	-	-		
80	4990	Contingency	50,000	30,000	(20,000)	-40%	
81		Total Supplies	83,550	64,050	(19,500)	-23%	
82	5210	Conference Fees	26,000	26,000	-	0%	
83	5215	Travel - Mileage, Parking, Tolls	4,200	4,200	-	0%	
84	5220	Travel - Airfare & Lodging	11,000	11,500	500	5%	
85	5225	Travel - Meals & Entertainment	4,700	4,700	-	0%	
86	5305	Professional Dues & Memberships	25,500	28,500	3,000	12%	
87	5421	General Liability Insurance	-	-	-		
88	5510	Utilities - Gas and Electric	-	-	-		
89	5515	Janitorial, Gardening Services & Supplies	-	-	-		
90	5525	Utilities - Waste	-	-	-		
91	5530	Utilities - Water	-	-	-		
92	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
93	5610	Occupancy Rent	-	-	-		
94	5612	Additional Facilities Use Fees	-	-	-		
95	5615	Repairs and Maintenance - Building	-	-	-		
96	5617	Repairs and Maintenance - Non-computer Equipment	-	-	-		
97	5618	Repairs & Maintenance - Auto	-	-	-		
98	5803	Accounting Fees	30,000	30,000	-	0%	
99	5804	Legal Fees	70,000	70,000	-	0%	
100	5805	External Management and Administrative Fees	-	-	-		
101	5806	County Oversight Fees	-	-	-		
102	5810	Contracted Services	241,950	315,950	74,000	31%	Variance from: • Mission Picture splainer video: \$10K • Former employee severance payment: \$24K • Families In Action contribution: \$25K • PDP renewal and training: \$10K • Fertility program admin fee: \$5K
103	5810.001	Food Service Administration	-	-	-		
104	5810.002	Student Information & Assessment	66,800	66,800	-	0%	
105	5810.003	Student Transportation	-	-	-		

**Making Waves Academy
Budget FY2023**

**MWA Central Office
1st Interim Budget**

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 Original Budget v2 (A)	FY2023 1st Interim Budget (C)	Variance FY23 1st Interim vs. FY23 Original v2 (C-A)	% Variance (C) vs. (A)	Notes
106	5810.004	Intervention & Consultation	5,000	5,000	-	0%	
107	5810.005	Psychological Services	5,000	5,000	-	0%	
108	5810.006	Substitute Teachers	-	-	-		
109	5810.007	Interscholastic - Coaches	-	-	-		
110	5810.008	Information Technology	101,004	101,004	-	0%	
111	5810.009	Outsourced Teaching	-	-	-		
112	5811	College Application Fees	-	-	-		
113	5812	College Entrance Exams	-	-	-		
114	5820	Recruiting - Students	10,000	10,000	-	0%	
115	5821	Printing and Reproduction	2,500	2,500	-	0%	
116	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
117	5850	Staff Recruitment	102,250	92,250	(10,000)	-10%	
118	5851	Continuing Education Support	15,000	25,000	10,000	67%	
119	5853	Payroll Processing Fees	68,000	68,000	-	0%	
120	5897	Special Ed Encroachment WCCUSD	-	-	-		
121	5898	Use Tax	-	-	-		
122	5905	Company Cell Phones	7,500	7,500	-	0%	
123	5910	Internet and Wifi	-	-	-		
124	5915	Postage and Delivery	3,750	3,750	-	0%	
125	5920	Landlines and Office Based Phones	-	-	-		
126	5992	Bank fees	1,000	1,000	-	0%	
127	6900	Depreciation and Amortization	-	-	-		
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
129		Total Contract Services	807,354	884,854	77,500	10%	
130							

Making Waves Academy
Budget FY2023

MWA Central Office
1st Interim Budget

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 Original Budget v2 (A)	FY2023 1st Interim Budget (C)	Variance FY23 1st Interim vs. FY23 Original v2 (C-A)	% Variance (C) vs. (A)	Notes
131		Total Salaries & Benefits	3,308,601	3,172,940	(135,662)	-4%	
132		Total Supplies	83,550	64,050	(19,500)	-23%	
133		Total Contract Services	807,354	884,854	77,500	10%	
134		Total Expenses	4,199,505	4,121,844	(77,662)	-2%	
135							
136		Net Income	0	0			

Coversheet

2021-22 Audit Report

Section: IV. Action Items
Item: G. 2021-22 Audit Report
Purpose: Vote
Submitted by: Wallace Wei
Related Material: MakingWavesAcademyRpt22.pdf
MakingWavesAcademyGovLtr22.pdf

BACKGROUND:

The 2021-22 audit was completed on time without findings or adjustments. We received a clean audit report, and there are no issues in the management letter.

RECOMMENDATION:

To approve MWA's 2021-22 audit report.

**MAKING WAVES ACADEMY
CHARTER SCHOOL NUMBER: 0868**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



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**MAKING WAVES ACADEMY
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YEAR ENDED JUNE 30, 2022**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Making Waves Academy
Richmond, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Making Waves Academy (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Making Waves Academy and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Board of Directors
Making Waves Academy

Auditors' Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Board of Directors
Making Waves Academy

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The supplementary information (as identified in the table of contents) accompanying supplementary schedules, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated November 29, 2022 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
November 29, 2022

**MAKING WAVES ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 5,105,196
Accounts Receivable - Federal and State	4,099,453
Prepaid Expenses and Other Assets	310,496
Total Current Assets	9,515,145

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	287,695
Total Long-Term Assets	287,695

Total Assets	\$ 9,802,840
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 2,160,247
Deferred Revenue	651,789
Total Current Liabilities	2,812,036

NET ASSETS

Without Donor Restrictions	6,990,804
Total Net Assets	6,990,804

Total Liabilities and Net Assets	\$ 9,802,840
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See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

REVENUES, WITHOUT DONOR RESTRICTIONS

State Revenue:	
Principal Apportionment	\$ 8,094,603
Other State Revenue	3,087,894
Federal Revenue:	
Grants and Entitlements	3,061,597
Local Revenue:	
In-Lieu Property Tax Revenue	3,010,543
Contributions	10,075,994
Investment Income	562
Total Revenues	27,331,193

EXPENSES

Program Services	23,950,784
Management and General	2,073,441
Total Expenses	26,024,225

CHANGE IN NET ASSETS

1,306,968

Net Assets Without Donor Restrictions - Beginning of Year

5,683,836

NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR

\$ 6,990,804

See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 1,306,968
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	18,201
Change in Operating Assets:	
Accounts Receivable - Federal and State	257,349
Prepaid Expenses and Other Assets	42,463
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	515,433
Deferred Revenue	88,632
Net Cash Provided by Operating Activities	2,229,046
 NET CHANGE IN CASH AND CASH EQUIVALENTS	 2,229,046
 Cash and Cash Equivalents - Beginning of Year	 <u>2,876,150</u>
 CASH AND CASH EQUIVALENTS - END OF YEAR	 <u><u>\$ 5,105,196</u></u>

See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 12,649,089	\$ 1,237,740	\$ 13,886,829
Pension and Retirement Plan	1,276,347	83,737	1,360,084
Other Employee Benefits	1,667,352	152,677	1,820,029
Payroll Taxes	413,346	64,622	477,968
Oversight Fees	110,386	-	110,386
Legal Expenses	88,660	8,769	97,429
Accounting Expenses	25,279	2,809	28,088
Other Fees for Services	2,639,631	168,565	2,808,196
Office Expenses	487,580	43,417	530,997
Information Technology Expenses	896,167	88,632	984,799
Occupancy Expenses	2,694,174	171,075	2,865,249
Advertising and Promotion	-	12,945	12,945
Travel Expenses	7,037	696	7,733
Conference and Meeting Expenses	87,304	8,635	95,939
Depreciation Expense	18,201	-	18,201
Insurance Expense	216,970	21,459	238,429
Instructional Materials	311,642	-	311,642
Student Transportation	144,118	-	144,118
Other Expenses	217,501	7,663	225,164
	<u>\$ 23,950,784</u>	<u>\$ 2,073,441</u>	<u>\$ 26,024,225</u>
Total			

See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Making Waves Academy (the School) is a nonprofit public benefit corporation. The School was approved by the Contra Costa County Board of Education for a five-year charter and was approved as a public charter school by the State of California Department of Education on May 9, 2007 (charter #868). On February 15, 2017, the Contra Costa County Board of Education renewed the School's charter through June 30, 2022. In July 2021, Governor Gavin Newsom signed into law a requirement to extend most charter school petition terms by two years. The extensions apply to all charters that would otherwise expire on or between January 1, 2022 and June 30, 2025. Therefore, the School's charter term is extended to June 30, 2024.

The School started in August 2007, and currently serves approximately 1,124 students in grades 5 through 12.

The charter may be revoked by the Contra Costa County Board of Education for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Mission

The School commits to rigorously and holistically preparing students to gain acceptance to and graduate from college to ultimately become valuable contributors to the workforce and their communities.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, printing and postage, information technology, and other expenses, which are allocated on the basis of estimates of time and effort.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were no net assets with donor restrictions at June 30, 2022.

Accounts Receivable

Accounts receivable – other represents amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed but not received as of June 30, 2022. Accounts receivable – federal and state represents amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful life of the asset. Useful lives range between 5 years for equipment to 39 years for certain leasehold improvements. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$25,000.

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. There was no contributed assets and services during the year ended June 30, 2022.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The current portion of the liability, if material, is recognized at year-end. The entire compensated absences liability is reported on the statement of financial position. Employees of the School are paid for days or hours worked based upon board-approved schedules which include vacation. Sick leave is accumulated without limit for each employee at the equivalent rate of two-thirds of a day for each full month of service. Sick leave with pay is provided when employees are absent for health reasons.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the School has conditional grants of \$2,396,191 of which \$651,789 is recognized as deferred revenue in the statement of financial position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Income Taxes

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 files an exempt School return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Evaluation of Subsequent Events

The School has evaluated subsequent events through November 29, 2022, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$9,204,649.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash balances held in banks which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

During the year ended June 30, 2022, approximately 31% of the School's total revenue was derived from one major donor. There was no related accounts receivable balance as of June 30, 2022.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

The School's property, plant, and equipment consisted of the following as of June 30, 2022:

Leasehold Improvements	\$	435,813
Vehicles		22,400
Total		458,213
Less: Accumulated Amortization		(170,518)
Total Property, Plant, and Equipment	\$	287,695

Depreciation expense for the year ended June 30, 2022 was \$18,201.

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from these multiemployer plans.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 958,196	100%
2021	\$ 1,402,076	100%
2022	\$ 1,239,354	100%

Defined Contribution 403(b) Retirement Plan

The School offers an Internal Revenue Code Section 403(b) retirement plan to each of its qualifying employees. Employees may contribute their own amounts to the plan at any time. The employer will match noninstructional staff contributions on the following schedule: after six months of service 3%; after three years of service 4%; after five years of service 5% and after ten years of service 6%. Employees are fully vested at the time contributions are made. The amount of employer contributions used to purchase annuity contracts for the year ended June 30, 2022 was \$120,730.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 OPERATING LEASES

The School leases its facilities from Making Waves Foundation under a lease agreement expiring in June 2022, which was renewed through June 2023. Lease expense under these agreements for the year ended June 30, 2022 was \$1,753,179.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	<u>\$ 1,840,838</u>

NOTE 7 JOINT POWERS AGREEMENT

The School entered into a Joint Powers Agreement (JPA) known as the California Charter School Association Joint Powers Authority (CCSA-JPA): a self-insurance plan for workers' compensation, property/casualty, and school board liability insurance. The CCSA-JPA is governed by a board of five members, two of which represent member organizations. The board controls the operation of the CCSA-JPA including selection of management and approval of operating budgets independent of any influence by the member organizations beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the CCSA-JPA. The CCSA-JPA is a 501(c) agency trust, which is audited by an independent accounting firm.

NOTE 8 CONDITIONAL PROMISE TO GIVE FROM PRIVATE DONOR

The School has a conditional promise to give from a private donor, The Artemis Rising Foundation, which has legally and irrevocably committed \$25 million for the purpose of supplementing the School's operating and capital needs to the extent where these funds cannot be raised elsewhere. This commitment is for five years of the School's operations beginning with the 2018 fiscal year. The School did not receive or record any amounts under this conditional promise to give at June 30, 2022.

NOTE 9 CONTINGENCIES, RISKS, AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

**MAKING WAVES ACADEMY
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2022
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

Making Waves Academy (the School) was approved by the Contra Costa County Board of Education for a five-year charter and was approved as a public charter school by the State of California Department of Education on May 9, 2007 (charter #868). On February 15, 2017, the Contra Costa County Board of Education renewed the School's charter through June 30, 2022. In July 2021, Governor Gavin Newsom signed into law a requirement to extend most charter school petition terms by two years. The extensions apply to all charters that would otherwise expire on or between January 1, 2022 and June 30, 2025. Therefore, the School's charter term is extended to June 30, 2024.

The board of directors and the administrator as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires (3 year term)</u>
Alicia Klein	Board Chair	December 31, 2023
Ana Barron	Board Member	June 30, 2023
Dr. Esther Hugo	Board Member	December 31, 2023
Margaret Watson	Board Member	December 31, 2023
Jessica Laughlin	Board Member	December 31, 2023
Layla Narajon	Board Member	December 31, 2022
Janis Glover	Board Member	December 31, 2023

ADMINISTRATOR

Alton B. Nelson, Jr.	Chief Executive Officer
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**MAKING WAVES ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Credited Minutes Per Approved J13A Form*	Total Actual Plus Credited Minutes	Traditional Calendar Days	Credited Days Per Approved J13A Form*	Total Actual Plus Credited Days	Status
	Requirement	Actual						
Grade 5	54,000	72,655	4,290	76,945	169	10	179	In compliance
Grade 6	54,000	72,655	4,290	76,945	169	10	179	In compliance
Grade 7	54,000	72,655	4,290	76,945	169	10	179	In compliance
Grade 8	54,000	72,655	4,290	76,945	169	10	179	In compliance
Grade 9	64,800	72,655	4,290	76,945	169	10	179	In compliance
Grade 10	64,800	72,655	4,290	76,945	169	10	179	In compliance
Grade 11	64,800	72,655	4,290	76,945	169	10	179	In compliance
Grade 12	64,800	72,655	4,290	76,945	169	10	179	In compliance

* The charter school(s) received an approved J-13A identifying the number of days and minutes approved.

See accompanying Notes to Supplementary Information.

**MAKING WAVES ACADEMY
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Classroom		Classroom	
	Based	Total	Based	Total
Grades 5-6	280.52	280.52	285.29	285.29
Grades 7-8	283.38	283.38	284.56	284.56
Grades 9-12	407.67	407.67	406.03	406.03
ADA Totals	971.57	971.57	975.88	975.88

See accompanying Notes to Supplementary Information.

**MAKING WAVES ACADEMY
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

There were no reclassifications or adjustments for the year ended June 30, 2022.

See accompanying Notes to Supplementary Information.

(18)

**MAKING WAVES ACADEMY
WCCUSD MEASURE G PARCEL TAX REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2022**

The Measure “G” was authorized by an election of the registered voters of West Contra Costa Unified School District (WCCUSD). Measure “G” was approved to protect core academics reading, writing, math, and science, attract and retain qualified teachers, prepare students for college and workforce, provide smaller class sizes for the youngest children, provide classroom computers and technology, improve safety on and around campuses, support after-school programs to keep kids away from gangs and drugs, support science laboratories, materials and activities, and support libraries for WCCUSD and its sponsored charter schools by collecting taxes of 7.2 cents per square foot of total building area on each parcel of taxable real property with the District or a tax of \$7.00 per unimproved parcel of taxable real property.

	Year Ended		
	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
REVENUES			
Program Revenue	\$ 275,348	\$ 298,408	\$ 315,507
EXPENSES			
Salaries and Wages	227,202	277,885	227,097
Other Employee Benefits	48,146	20,523	88,410
Total Expenses	<u>275,348</u>	<u>298,408</u>	<u>315,507</u>
EXCESS OF REVENUE OVER EXPENSES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The charter school spent these funds on salaries, wages, and other employee benefits to improve safety on and around campus.

**MAKING WAVES ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total
U.S. Department of Education			
Pass-Through Program from California Department of Education:			
Every Student Succeeds Act Title I, Part A, Basic Grants:			
Low-Income and Neglected	84.010	03797	\$ 297,184
Title II, Part A, Improving Teacher Quality	84.367	14341	44,521
Title III, Limited English Proficiency	84.365	10084	36,905
Title IV, Part A, Student Support & Academic Enrichment	84.424	N/A	23,066
Special Education Cluster: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	<u>151,338</u>
Total Special Education Cluster			<u>151,338</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):			
Elementary and Secondary School Emergency Relief Fund	84.425D	15536	22
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	568,821
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	1,461,664
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	<u>50,011</u>
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)			<u>2,080,518</u>
Total U.S. Department of Education			<u>2,633,532</u>
U.S. Department of Agriculture			
Pass-Through Program from California			
Department of Education:			
Child Nutrition Cluster:			
Especially Needy Breakfast Program	10.553	13526	43,599
National School Lunch Program	10.555	23165	355,914
Meal Supplements	10.555	N/A	25,489
Total Child Nutrition Cluster			<u>425,002</u>
Continuing Appropriations Act and Other Extensions Act:			
Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	15644	<u>3,063</u>
Total U.S. Department of Agriculture			<u>428,065</u>
Total Expenditures of Federal Awards			<u>\$ 3,061,597</u>

N/A - Not Applicable and/or Not Available.

See accompanying Notes to Supplementary Information.

**MAKING WAVES ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

NOTE 4 WCCUSD MEASURE G PARCEL TAX REVENUE AND EXPENSES

This schedule provides the revenues and expenditures for Measure G Parcel Tax for the past three years.

NOTE 5 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal governmental for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein, certain types of expenditures are not allowable or are limited as to reimbursement. Because the Schedule presents only a selected portion of operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

NOTE 6 INDIRECT COST RATE

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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

Board of Directors
Making Waves Academy
Richmond, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Making Waves Academy (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated November 29, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

Board of Directors
Making Waves Academy

Report on Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Glendora, California
November 29, 2022



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE

Board of Directors
Making Waves Academy
Richmond, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Making Waves Academy's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Making Waves Academy's major federal programs for the year ended June 30, 2022. Making Waves Academy's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Making Waves Academy complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Board of Directors
 Making Waves Academy

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Making Waves Academy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Making Waves Academy's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Making Waves Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Making Waves Academy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Making Waves Academy's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less

Board of Directors
Making Waves Academy

severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
November 29, 2022



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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Making Waves Academy
Richmond, California

Opinion on State Compliance

We have audited Making Waves Academy's (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's State compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Board of Directors
Making Waves Academy

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Board of Directors
 Making Waves Academy

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School’s compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
In Person Instruction Grant	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Not applicable
Determination of funding for nonclassroom-based instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
 November 29, 2022

**MAKING WAVES ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

- 1. Type of auditors’ report issued: Unmodified
- 2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
- 3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

- 1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
- 2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
- 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
---	---

84.425D & 84.425U

Elementary and Secondary School Emergency Relief Fund

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

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**MAKING WAVES ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for June 30, 2022.

**MAKING WAVES ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for June 30, 2021.



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Board of Directors
Making Waves Academy
Richmond, California

We have audited the financial statements of Making Waves Academy as of and for the year ended June 30, 2022, and have issued our report thereon dated November 29, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and 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 Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated August 12, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Making Waves Academy are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated November 29, 2022.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 29, 2022.

Board of Directors
Making Waves Academy
Page 3

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 29, 2022.

The Local Education Agency Organization Structure accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Other information included in annual reports

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

Upcoming accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

This communication is intended solely for the information and use of the Board of Directors and management of Making Waves Academy and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Glendora, California
November 29, 2022

Coversheet

Vendor Invoices from September to October 2022

Section: IV. Action Items
Item: H. Vendor Invoices from September to October 2022
Purpose: Vote
Submitted by: Hung Mai
Related Material: Vendor Invoices - September to October 2022.pdf

BACKGROUND:

Vendor invoices from the months of September 2022 to October 2022.
Fiscal Impact: \$1,843,621

RECOMMENDATION:

Review and approve the September to October 2022 vendor invoices.

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
9/19/2022	17114	1CARE Medical Diagnostics	\$ 2,250.00	Contract Services
10/3/2022	17153	4Imprint	\$ 3,510.51	Marketing Materials
9/2/2022	17063	ABC Power Washing & Coating, Inc	\$ 23,395.13	Building Repairs/Maintenance
9/2/2022	Voided - 17023	ABC Power Washing & Coating, Inc	\$ (23,395.13)	Building Repairs/Maintenance
9/12/2022	17093	Active Internet Technologies, LLC	\$ 3,500.00	IT Contracted Services
10/17/2022	17194	Active Internet Technologies, LLC	\$ 17,950.00	IT Contracted Services
10/17/2022	17195	Aigbuza, Imuntinyan	\$ 49.56	Reimbursement
10/17/2022	17196	Alert Services, Inc	\$ 106.14	Sport Medical Supplies
9/12/2022	17094	Altura Communication Solutions, LLC	\$ 3,401.63	IT Contracted Services
9/12/2022	17095	Ameriflex LLC	\$ 307.10	FSA Administrative Fee
10/11/2022	17170	Ameriflex LLC	\$ 307.10	FSA Administrative Fee
9/26/2022	17135	Anchor Counseling & Education Solutions, LLC	\$ 24,013.48	SPED Service
10/24/2022	17223	Anchor Counseling & Education Solutions, LLC	\$ 37,014.17	SPED Service
9/19/2022	17115	AT&T CALNET	\$ 608.79	Utility
10/17/2022	17197	AT&T CALNET	\$ 594.50	Utility
10/3/2022	17154	Ayala, Angel	\$ 21.04	Reimbursement
9/6/2022	17064	Bay Area Charters	\$ 3,220.00	Transportation for Field Trip and Sport
9/19/2022	17116	Bay Area Charters	\$ 2,935.00	Transportation for Field Trip and Sport
10/11/2022	17171	Bay Area Charters	\$ 9,045.00	Transportation for Field Trip and Sport
10/24/2022	17224	Bay Area Charters	\$ 11,340.00	Transportation for Field Trip and Sport
9/6/2022	17065	Bay Area International Translation Services LLC	\$ 145.00	Translation Services
9/12/2022	17096	Bay Area International Translation Services LLC	\$ 828.00	Translation Services
9/26/2022	17136	Bay Area International Translation Services LLC	\$ 980.00	Translation Services
10/3/2022	17155	Bay Area International Translation Services LLC	\$ 600.00	Translation Services
10/11/2022	17172	Bay Area International Translation Services LLC	\$ 1,120.00	Translation Services
10/17/2022	17198	Bay Area International Translation Services LLC	\$ 745.00	Translation Services
10/31/2022	17256	Bay Area International Translation Services LLC	\$ 55.00	Translation Services
10/31/2022	17257	Bayside Press	\$ 3,172.42	Printing and Production
9/6/2022	17066	California Choice Benefit Administrators	\$ 165,004.30	Health Insurance

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
10/11/2022	17173	California Choice Benefit Administrators	\$ 153,939.01	Health Insurance
10/20/2022	17232	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/20/2022	17231	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/20/2022	17230	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/20/2022	17229	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/20/2022	17228	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/20/2022	17227	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/20/2022	17226	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/20/2022	17225	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/26/2022	17255	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/26/2022	17254	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/26/2022	17253	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/26/2022	17252	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
10/26/2022	17251	California Commission on Teacher Credentialing	\$ 100.00	Contracted Services
9/26/2022	17137	California Fire Detection	\$ 2,070.00	IT Contract Services
10/31/2022	17258	California Fire Detection	\$ 2,070.00	IT Contract Services
10/31/2022	Voided - 17137	California Fire Detection	\$ (2,070.00)	IT Contract Services
9/12/2022	17097	California Shakespeare Theater	\$ 850.00	Field Trip
9/12/2022	17098	Canon Financial Services, Inc.	\$ 4,532.32	Copier Lease
10/11/2022		Canon Financial Services, Inc.	\$ 4,532.32	Copier Lease
9/26/2022	17138	CDW Government	\$ 5,680.00	IT Supplies
10/24/2022	17233	CDW Government	\$ 748.63	IT Supplies
10/31/2022	17259	CDW Government	\$ 2,798.63	IT Supplies
9/1/2022	17041	Charter Safe	\$ 17,571.00	Liability and Worker Comp Insurance
10/3/2022	17156	Charter Safe	\$ 17,571.00	Liability and Worker Comp Insurance
9/28/2022		Chase	\$ 48,461.99	Credit Card Payment
9/6/2022	17079	ChildCare Careers, LLC	\$ 529.34	Substitutes Fee
9/26/2022	17151	ChildCare Careers, LLC	\$ 539.33	Substitutes Fee
10/3/2022	17157	ChildCare Careers, LLC	\$ 329.63	Substitutes Fee

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
9/19/2022		Cintas	\$ (3,497.21)	Custodial Supplies
9/19/2022		Cintas	\$ 3,497.21	Custodial Supplies
9/22/2022		Cintas	\$ 3,478.66	Custodial Supplies
10/11/2022		Cintas	\$ (1,854.95)	Custodial Supplies
10/11/2022		Cintas	\$ 1,854.95	Custodial Supplies
10/13/2022		Cintas	\$ 1,828.70	Custodial Supplies
10/31/2022	17261	Cintas	\$ 615.78	Custodial Supplies
10/11/2022	17174	City of Richmond	\$ 1,000.00	Additional Sport Facilities Use Fees
10/24/2022	17234	City of Richmond	\$ 2,400.25	Additional Sport Facilities Use Fees
9/26/2022	17139	CliftonLarsonAllen LLP	\$ 11,970.00	Legal Fees
10/31/2022	17262	CliftonLarsonAllen LLP	\$ 2,887.50	Legal Fees
9/26/2022	17140	College Board	\$ 17,640.84	AP Exam and Book Supplies
10/3/2022	17158	College Board	\$ 400.00	AP Exam and Book Supplies
9/19/2022	17117	Colonial Life	\$ 311.10	Health Insurance
10/17/2022	17199	Colonial Life	\$ 311.10	Health Insurance
9/19/2022		Comcast	\$ 544.55	Internet Provider
10/11/2022		Comcast	\$ 3,269.35	Internet Provider
9/12/2022	17099	Corodata	\$ 57.96	Storage Fee
10/11/2022	17175	Corodata	\$ 57.96	Storage Fee
9/12/2022	17100	Cross Country Education	\$ 113.00	SPED Service
10/17/2022	17200	Cross Country Education	\$ 678.00	SPED Service
9/20/2022	17118	Cruz-Reiber, Jeannette	\$ 600.00	Contract Services
10/11/2022	17176	Cruz-Reiber, Jeannette	\$ 600.00	Contract Services
10/17/2022	17201	Dedmore, Lisa Biddle	\$ 869.48	Reimbursement
10/24/2022	17235	Dell Marketing L.P.	\$ 10,661.57	IT Supplies
9/19/2022	17119	Department of Justice	\$ 442.00	Staff Recruitment
9/6/2022	17067	Dialink Corporation	\$ 2,118.26	IT Contracted Services
10/11/2022	17177	Dialink Corporation	\$ 2,118.26	IT Contracted Services
10/24/2022	17236	Discovery Education, Inc.	\$ 20,070.00	Book Supplies

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
10/24/2022	17237	EBMUD	\$ 11,764.73	Utility
10/3/2022	17159	EdTec Inc	\$ 2,026.66	School Attendance Service
10/17/2022	17202	EdTec Inc	\$ 1,013.33	School Attendance Service
10/11/2022	17178	Elson Electric Holdings, Inc	\$ 2,687.00	Repairs and Maintenance - Building
10/17/2022	17203	Elson Electric Holdings, Inc	\$ 2,198.00	Repairs and Maintenance - Building
9/20/2022	17120	Families in Action for Quality Education	\$ 10,000.00	
10/11/2022	17179	Fast Response On-Site Testing Inc.	\$ 1,500.00	Contract Services
9/6/2022		Fruge Psychological Assoc Inc	\$ 47,188.75	Psychologist
9/19/2022		Fruge Psychological Assoc Inc	\$ 3,850.00	Psychologist
10/12/2022		Fruge Psychological Assoc Inc	\$ 47,188.75	Psychologist
9/19/2022	17121	Gaggle	\$ 10,512.50	IT Contracted Services
10/31/2022	17263	Global Office Inc	\$ 669.90	Copier Lease
10/17/2022	17204	Godinez, Jenissa	\$ 50.81	Reimbursement
10/3/2022	17160	Gutierrez, Felipe	\$ 15.76	Reimbursement
9/26/2022	17141	Hanna Interpreting Services LLC	\$ 4,869.60	Contract Services
9/6/2022	17068	Hapara Inc.	\$ 5,841.00	IT Contracted Services
9/26/2022	17142	Hapara Inc.	\$ 5,841.00	IT Contracted Services
9/26/2022	Voided - 17068	Hapara Inc.	\$ (5,841.00)	IT Contracted Services
9/21/2022		Harland Clarke	\$ 220.97	
9/12/2022	17101	Intrado Interactive Services Corporation	\$ 2,520.00	IT Contracted Services
9/6/2022	17069	Jennifer & Todd's Cafe Soleil	\$ 13,395.38	Food Supplies
10/17/2022	17205	Jostens	\$ 8,238.99	Graduation Supplies
9/19/2022	17122	JPElectric	\$ 636.00	
9/19/2022	17123	Kronos	\$ 4,289.10	Payroll system
10/24/2022	17238	Kronos	\$ 4,407.28	Payroll system
9/6/2022	17070	Law Offices of Young, Minney & Corr, LLP	\$ 4,416.55	Legal Fees
10/17/2022	17206	Law Offices of Young, Minney & Corr, LLP	\$ 9,711.50	Legal Fees
9/1/2022	17047	LBM, Business Services Inc.	\$ 1,500.00	E-Rate
10/3/2022	17161	LBM, Business Services Inc.	\$ 1,500.00	E-Rate

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
9/12/2022	17102	Lexia Learning Systems LLC	\$ 11,900.00	
9/12/2022	17103	Liminex, Inc	\$ 4,320.96	
9/12/2022	17104	Linde Group	\$ 20,454.95	IT Support
10/11/2022	17180	Linde Group	\$ 18,573.05	IT Support
9/26/2022	17143	Lloyd F. McKinney Associates Incorporated	\$ 765.00	IT Contracted Services
10/24/2022	17239	Lloyd F. McKinney Associates Incorporated	\$ 1,870.00	IT Contracted Services
10/31/2022	17265	Lloyd F. McKinney Associates Incorporated	\$ 2,500.00	IT Contracted Services
9/6/2022	17071	Making Waves Foundation, Inc.	\$ 153,403.00	School Lease
10/11/2022	17181	Making Waves Foundation, Inc.	\$ 153,403.00	School Lease
9/6/2022	17072	Maria Munoz Services	\$ 850.00	Contract Services
9/19/2022	17124	Maria Munoz Services	\$ 900.00	Contract Services
9/26/2022	17144	Maria Munoz Services	\$ 2,600.00	Contract Services
10/17/2022	17207	Maria Munoz Services	\$ 5,450.00	Contract Services
9/12/2022	17105	Marin Benefits Administrators	\$ 350.00	Contract Services
10/11/2022	17182	Marin Benefits Administrators	\$ 350.00	Contract Services
10/17/2022	17208	Martinez, Michelle	\$ 283.92	Reimbursement
9/26/2022	17145	McGraw Hill LLC	\$ 12,802.09	Book Supplies
10/11/2022	17183	MealTime, a part of Harris School Solutions	\$ 374.39	Contract Services
9/26/2022	17146	Minuteman Press	\$ 132.45	Office Supplies
9/26/2022	17147	Mission Pictures LLC	\$ 10,000.00	Contract Services
10/17/2022	17209	Motown Mechanical	\$ 160.00	Building Repairs/Maintenance
10/31/2022	17266	Nelson	\$ 11,678.00	Staff Recruitment
9/19/2022	17125	Newsela Inc	\$ 8,000.00	IT Contracted Services
10/24/2022	17240	Nick's Custom Golf Cars and Utility Vehicles	\$ 2,650.61	Building Repairs/Maintenance
9/6/2022	17073	Nob Hill Catering Inc	\$ 675.00	Student Food
10/11/2022	17184	Nob Hill Catering Inc	\$ 37,534.10	Student Food
9/12/2022	17106	Office Depot	\$ 3,004.36	Office Supplies
9/19/2022	17126	Office Depot	\$ 5,732.45	Office Supplies
10/11/2022	17185	Office Depot	\$ 928.45	Office Supplies

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
10/17/2022	17210	Office Depot	\$ 4,432.81	Office Supplies
10/24/2022	17241	Office Depot	\$ 1,310.92	Office Supplies
10/31/2022	17267	Office Depot	\$ 1,739.82	Office Supplies
9/19/2022	17127	Open Up Resources	\$ 15,876.62	Professional Development
9/12/2022	17107	Orkin Pest Control	\$ 407.50	Building Repairs/Maintenance
9/19/2022	17128	Orkin Pest Control	\$ 407.50	Building Repairs/Maintenance
10/17/2022	17211	Orkin Pest Control	\$ 815.00	Building Repairs/Maintenance
9/26/2022		Pacheco's Cleaning Service	\$ 47,900.00	Janitorial Services
10/31/2022		Pacheco's Cleaning Service	\$ 47,900.00	Janitorial Services
9/26/2022	17148	Pescadero High School	\$ 1,000.00	Contracted Services
9/9/2022		PG & E - 0911653377-0	\$ 2,526.77	Utility
10/3/2022		PG & E - 0911653377-0	\$ 2,684.54	Utility
10/31/2022		PG & E - 0911653377-0	\$ 3,375.87	Utility
9/9/2022		PG & E - 1229161920-8	\$ 7,263.33	Utility
10/3/2022		PG & E - 1229161920-8	\$ 9,720.54	Utility
10/31/2022		PG & E - 1229161920-8	\$ 9,054.10	Utility
9/9/2022		PG & E - 2538827590-8	\$ 88,532.49	Utility
10/3/2022		PG & E - 2538827590-8	\$ 9,499.12	Utility
10/31/2022		PG & E - 2538827590-8	\$ 10,128.30	Utility
9/9/2022		PG & E - 5344744823-3	\$ 1,335.81	Utility
10/3/2022		PG & E - 5344744823-3	\$ 1,608.78	Utility
10/31/2022		PG & E - 5344744823-3	\$ 1,596.61	Utility
9/9/2022		PG & E - 6293019192-9	\$ 7,537.31	Utility
10/3/2022		PG & E - 6293019192-9	\$ 11,238.70	Utility
10/31/2022		PG & E - 6293019192-9	\$ 10,835.01	Utility
10/17/2022	17212	Photo Collections	\$ 450.00	Supplies
9/12/2022	17108	Play Versus Inc.	\$ 1,000.00	
9/1/2022	17054	PLIC - SBD GRAND ISLAND	\$ 22,440.07	Health Insurance
10/3/2022	17162	PLIC - SBD GRAND ISLAND	\$ 20,375.63	Health Insurance

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
10/24/2022	17242	PowerSchool Group LLC	\$ 700.00	Student Information & Assessment
10/31/2022		Quadient Finance USA, Inc	\$ 2,000.00	Postage
9/6/2022	17074	Quick SWPPP Corporation	\$ 600.00	Building Repairs/Maintenance
10/31/2022	17269	Quick SWPPP Corporation	\$ 1,200.00	Building Repairs/Maintenance
10/11/2022	17186	R&S Erection Of Richmond, Inc	\$ 310.00	Building Repairs/Maintenance
10/17/2022	17213	R&S Erection Of Richmond, Inc	\$ 2,999.02	Building Repairs/Maintenance
10/31/2022	17270	R&S Erection Of Richmond, Inc	\$ 295.00	Building Repairs/Maintenance
10/31/2022	17271	Reach Institute for School Leadership	\$ 5,892.50	Professional Development
9/19/2022		ReadyRefresh by Nestle	\$ 121.49	Drinking Water Supplies
9/19/2022		ReadyRefresh by Nestle	\$ 148.64	Drinking Water Supplies
10/24/2022		ReadyRefresh by Nestle	\$ 202.40	Drinking Water Supplies
10/24/2022		ReadyRefresh by Nestle	\$ 295.46	Drinking Water Supplies
9/12/2022		Republic Services #851	\$ 4,937.86	Waste Management
10/11/2022		Republic Services #851	\$ 4,733.62	Waste Management
10/17/2022	17214	Reyes-Avalos, Alondra	\$ 434.43	Reimbursement
9/12/2022		Rids Brother Company Inc	\$ 5,793.60	SPED Transportation Service
10/17/2022		Rids Brother Company Inc	\$ 12,549.60	SPED Transportation Service
9/19/2022		Robert Half Technology	\$ 8,163.20	IT Contracted Services
10/17/2022		Robert Half Technology	\$ 1,887.74	IT Contracted Services
10/24/2022		Robert Half Technology	\$ 930.83	IT Contracted Services
9/6/2022	17075	RTF Edu Enterprises, Inc.	\$ 7,500.00	Interventionist
10/17/2022	17215	RTF Edu Enterprises, Inc.	\$ 7,500.00	Interventionist
10/24/2022	17243	San Joaquin County Office of Education	\$ 2,500.00	SPED Service
10/31/2022	17272	School Datebooks	\$ 3,317.44	Printing and Production
9/19/2022	17129	School Services of Ca Inc.	\$ 4,260.00	Membership Dues
9/6/2022	17076	Scoot Education Inc	\$ 1,596.00	Substitutes Fee
9/12/2022	17109	Scoot Education Inc	\$ 3,192.00	Substitutes Fee
9/19/2022	17130	Scoot Education Inc	\$ 2,554.00	Substitutes Fee
9/26/2022	17149	Scoot Education Inc	\$ 2,115.00	Substitutes Fee

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
10/3/2022	17163	Scoot Education Inc	\$ 1,756.00	Substitutes Fee
10/11/2022	17187	Scoot Education Inc	\$ 2,993.00	Substitutes Fee
10/17/2022	17216	Scoot Education Inc	\$ 6,584.00	Substitutes Fee
10/24/2022	17244	Scoot Education Inc	\$ 4,150.00	Substitutes Fee
10/31/2022	17273	Scoot Education Inc	\$ 3,791.00	Substitutes Fee
9/26/2022	17150	Seneca Family of Agencies	\$ 2,200.00	SPED Service
10/24/2022	17245	Seneca Family of Agencies	\$ 4,200.00	SPED Service
10/24/2022	17246	Springbrook Masonic Temple	\$ 1,000.00	Contract Services
9/6/2022	17077	Stericycle, Inc.	\$ 74.59	Contract Services
9/19/2022	17131	Stericycle, Inc.	\$ 74.59	Contract Services
10/11/2022	17188	Stericycle, Inc.	\$ 74.59	Contract Services
10/31/2022	17274	Stericycle, Inc.	\$ 74.59	Contract Services
10/31/2022	Voided - 17131	Stericycle, Inc.	\$ (74.59)	Contract Services
9/12/2022	17110	Sterling	\$ 663.96	Background Check
10/17/2022	17217	Sterling	\$ 294.13	Background Check
10/3/2022	17164	STS Education	\$ 151.70	IT Supplies
10/11/2022	17189	STS Education	\$ 1,000.00	IT Supplies
10/24/2022	17247	STS Education	\$ 13,716.77	IT Supplies
10/3/2022	17166	The HR Manager LLC	\$ 958.75	Contracted Services
10/24/2022	17248	The HR Manager LLC	\$ 1,528.75	Contracted Services
9/6/2022	17080	The New Deli	\$ 995.00	Food Supplies
9/6/2022	17081	The Office City	\$ 1,198.21	Supplies
9/19/2022	17132	The Office City	\$ 1,198.21	Supplies
10/3/2022	17167	The Office City	\$ 795.69	Supplies
10/11/2022	17190	The Office City	\$ 1,237.72	Supplies
10/31/2022	17275	The Office City	\$ 2,311.76	Supplies
9/6/2022	17082	The Speech Pathology Group	\$ 945.00	SPED Service
10/3/2022	17168	The Speech Pathology Group	\$ 9,632.95	SPED Service
10/17/2022	17218	The Speech Pathology Group	\$ 2,520.00	SPED Service

Making Waves Academy				
Bill Payment List				
September 2022 to October 2022				
Date	Num	Vendor	Amount	Descriptions
9/6/2022	17078	T-Mobile	\$ 5,920.00	Telephone
10/3/2022	17165	T-Mobile	\$ 5,920.00	Telephone
9/6/2022	17083	Tommy's Locksmith	\$ 415.00	Contract Services
9/19/2022	17133	Tommy's Locksmith	\$ 345.00	Contract Services
10/24/2022	17249	Tommy's Locksmith	\$ 280.00	Contract Services
10/17/2022	17219	Troyer's Door Control, Inc.	\$ 3,633.90	Building Repairs/Maintenance
9/7/2022	17084	Turman Commercial Painters, Inc.	\$ 43,580.00	Repairs and Maintenance - Building
9/7/2022	Voided - 17060	Turman Commercial Painters, Inc.	\$ (43,580.00)	Repairs and Maintenance - Building
9/19/2022	17134	Verizon Wireless	\$ 3,507.80	Telephone
10/17/2022		Verizon Wireless	\$ 4,568.58	Telephone
9/1/2022	17061	Vision Service Plan	\$ 1,592.84	Health Insurance
10/3/2022	17169	Vision Service Plan	\$ 1,671.60	Health Insurance
9/12/2022	17111	Wells Fargo Vendor Financial Services, LLC	\$ 2,058.91	Copier Lease
10/17/2022	17220	Wells Fargo Vendor Financial Services, LLC	\$ 2,058.91	Copier Lease
10/24/2022	17250	Zelada, Moises	\$ 700.00	Reimbursement
		September 2022 to October 2022	\$ 1,843,621.49	
		September 2021 to October 2021	\$ 1,586,530.33	