



# Making Waves Academy

## March Board Meeting

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### Date and Time

Thu Mar 16, 2023 at 10:30 AM PDT

### Location

On campus at Making Waves Academy, 4123 Lakeside Dr., Richmond CA (in the Upper School Library, US-3), and livestreaming on zoom (see link below)

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:

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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>

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### On-campus visitors

- All members of the public must pick up a visitor sticker at the meeting entrance to enter campus during school hours. In accordance with the Brown Act, you are not required to provide your name to attend and signing in is voluntary but a visitor sticker is required to keep the campus safe.

- Members of the public attending the board meetings are to remain within the designated meeting location and are not allowed to walk around campus for safety reasons. Upon adjournment, visitors must exit campus.

### COMING SOON (to be posted by Wednesday, March 15th)

- HAGA CLIC [AQUÍ](#) para acceder a la agenda y portadas en español/CLICK [HERE](#) to access agenda and cover sheets in Spanish:
- HAGA CLIC [AQUÍ](#) para acceder el reporte escolar/CLICK [HERE](#) to access the school board report in Spanish:

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:*

**Molly Moloney at [mmoloney@mwacademy.org](mailto:mmoloney@mwacademy.org) or 510-779-1366.**

### 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.
- **Public comment may be made in person or virtually. Speakers who plan to participate virtually 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 [mmoloney@mwacademy.org](mailto:mmoloney@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.

### **Visitantes en el campus**

Todos los miembros del público deben recoger una calcomanía de visitante en la entrada de la reunión para ingresar al campus durante el horario escolar. De acuerdo con la Ley Brown, no es necesario que proporcione su nombre para asistir y registrarse es voluntario, pero se requiere una calcomanía de visitante para mantener el campus seguro.

Los miembros del público que asisten a las reuniones de la junta deben permanecer dentro del lugar designado para la reunión y no se les permite caminar por el campus por razones de seguridad. Tras la clausura, los visitantes deben salir del campus.

### **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.*
- ***Los comentarios públicos se pueden hacer en persona o virtualmente. Los oradores que planean participar virtualmente 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 [mmoloney@mwacademy.org](mailto:mmoloney@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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Molly Moloney at mmoloney@mwacademy.org or 510-779-1366.

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

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

## Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>10:30 AM</b>
Opening Items			
<b>A. Call the Meeting to Order</b>		Alicia Malet Klein	
Alicia Malet Klein will call the meeting to order and review meeting norms regarding attendees.			
<b>B. Record Attendance</b>		Alicia Malet Klein	1 m
Roll call and verification of quorum.			
<b>C. Remarks by Board President</b>	Discuss	Alicia Malet Klein	5 m
Board President makes general remarks.			
<b>D. Public Comment</b>		Alicia Malet Klein	20 m
<ul style="list-style-type: none"> <li>• The public may address the MWA Board regarding any item within the subject-matter jurisdiction of the MWA governing board.</li> <li>• Under Public Comment, members of the public may                             <ul style="list-style-type: none"> <li>◦ Comment on items on the agenda</li> <li>◦ Comment on items not on the agenda</li> <li>◦ <b>Presentations are limited to two minutes each</b>, or a total of twenty minutes for all speakers, or the two-minute limit may be shortened.</li> </ul> </li> </ul>			

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<ul style="list-style-type: none"> <li>• <i>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.</i></li> <li>• <i>Bajo comentario público, los miembros del público pueden:</i> <ul style="list-style-type: none"> <li>◦ <i>Hacer comentarios sobre los puntos del orden del día</i></li> <li>◦ <i>Hacer comentarios sobre puntos no incluidos en el orden del día</i></li> <li>◦ <b><i>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.</i></b></li> </ul> </li> <li>• <i>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</i></li> </ul>		

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II. Standing Reports			10:56 AM
<b>A.</b>	Mission Connection: Black History Month at MWA	FYI	Jamauri Thomas, Atieris Adams 10 m
<b>B.</b>	ASB Update	FYI	Jamauri Thomas 10 m
<b>C.</b>	Deep Dive: Board Book	Discuss	Alicia Klein 15 m
<p>Panelists will discuss this year's read, <i>The Privileged Poor</i>, a book that explores the experiences of low-income students of color at elite universities.</p>			
<b>D.</b>	Q & A on CEO/Interim Principal Report	Discuss	Alton B. Nelson Jr. 10 m
<p>Board members will have the opportunity to question Mr. Nelson.</p>			
<b>E.</b>	Q&A on Written School Reports	Discuss	Artemus Jones, Jennefer Cerna, Arella Sidransky, Sonja Jackson, 20 m

Purpose	Presenter	Time
	Katharine Mason, and LaMario Scott	

Board members will have the opportunity to ask questions on topics related to this meeting's written reports:

- Dean updates on discipline, culture, and climate
- Lottery update

<b>F.</b>	Q&A on Written Finance Report (CFO)	Discuss	Wallace Wei	5 m
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Board members will have an opportunity to ask questions about the contents of the written report.

<b>G.</b>	Break	10 m
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<b>III.</b>	<b>Non-Action Items</b>	<b>12:16 PM</b>
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<b>A.</b>	Advisory Committee Updates	FYI	Alicia Klein	5 m
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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

<b>B.</b>	Annual Form 700s	FYI	Alicia Klein	2 m
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Board members and leadership are reminded to submit the California Fair Political Practices Commission Statements of Economic Interest (Form 700) to Molly Moloney by April 3rd.

<b>IV.</b>	<b>Action Items</b>	<b>12:23 PM</b>
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<b>A.</b>	Approve Minutes: January 26, 2023 Board Meeting	Approve Minutes	Alicia Klein	1 m
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	Purpose	Presenter	Time
<b>B.</b> Approve Minutes: Finance Advisory Committee Meeting	Approve Minutes	Alicia Klein	1 m
<b>C.</b> Approve Minutes: Audit Advisory Committee Meeting	Approve Minutes	Alicia Klein	1 m
<b>D.</b> Declaration of Need	Vote	Fe Campbell	2 m
<b>E.</b> 2022-23 Instructional Minutes and Bell Schedule Revisions	Vote	Katharine Mason	2 m
Request for approval of the revised 2022-23 Instructional Minutes and Bell Schedule to account for unexpected school closures in January and to make sure MWA effectively meets state requirements.			
<b>F.</b> Second Interim Budget Report	Vote	Wallace Wei	1 m
The MWA Finance Advisory Committee recommends approval of the Second Interim Budget. MWA must submit the Second Interim Report for review to its charter authorizer, the Contra Costa County Office of Education. CCCOE reviews and submits the report to the CA Dept. of Education (CDE).			
<b>G.</b> Auditor Engagement Letter 2022-23	Vote	Wallace Wei	1 m
The MWA Audit Advisory Committee recommends approval of the Audit Engagement Letter. Review and approve the 2022-23 school year Auditor Engagement Letter.			
<b>H.</b> Form 990 and 199 Tax Returns for 2021-22	Vote	Hung Mai	1 m
Review and approve 20201-22 Form 990 Federal Tax Returns and 199 California Tax Returns.			

**V. Consent Action Items** **12:33 PM**

Combined Fiscal Impact: \$

<b>A.</b> e-Rate Priority 2 Contract	Vote	Damon Edwards	1 m
"eRate" is a federally mandated program that provides discounts of up to 90% to eligible schools obtain affordable internet access. The attached eRate Priority 2 proposal is to support subscriptions and equipment that enables Internet connectivity for MWA.			
<b>B.</b> Vendor Invoice Review and Approval	Vote	Hung Mai	1 m
Vendor Invoices from January to February 2023.			



	Purpose	Presenter	Time
<b>VI. Closed Session</b>			<b>12:35 PM</b>
<b>A.</b> Closed Session Item	Discuss	Alicia Klein	10 m
Board will meet in closed session on existing litigation (case name unspecified to avoid jeopardizing service of process/existing settlement negotiations). Subdivision (a) of Section 54956.9)			
<b>VII. Discussion Items</b>			<b>12:45 PM</b>
<b>A.</b> Appreciations by the Board of Directors	FYI	Alicia Klein	5 m
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>B.</b> Schedule of Remaining Board of Directors Meetings 2022-2023	FYI	Alicia Klein	
<ul style="list-style-type: none"> <li>• May 4th, 2023, 4:00pm-7:00pm</li> <li>• June 15th, 2023, 10:30am-1:30pm</li> </ul>			
NOTE: US Graduation June 8th, 6pm; MS Promotion June 9th, 5pm; both on campus			
<b>VIII. Closing Items</b>			<b>12:50 PM</b>
<b>A.</b> Adjourn Meeting	Vote	Alicia Klein	
<b>IX. Day-of Presentation Slides (MWA Board: Do Not Read in Advance)</b>			
<b>A.</b> Slides Presented at Board Meeting (Staff please do not link presentations here)	FYI	Molly Moloney	
<b>B.</b> Documentos traducidos al español/Documents translated to Spanish	FYI	Alicia Klein	
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 sera 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			

Purpose	Presenter	Time
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.

# Coversheet

## Mission Connection: Black History Month at MWA

**Section:** II. Standing Reports  
**Item:** A. Mission Connection: Black History Month at MWA  
**Purpose:** FYI  
**Submitted by:** Jamauri Thomas

### BACKGROUND:

Student Leaders from the Black Student Union will present successes and challenges from the festival that they sponsored in February (video).

# Coversheet

## ASB Update

**Section:** II. Standing Reports  
**Item:** B. ASB Update  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** ASB Board Report - March 2023.pptx



# ASB Board Report - March 16th 2023

ASB Members: Jenissa Godinez, Simren Sandhu, Yoltzin Wallace



*Learn. Graduate. Give Back.*

# Table of Contents

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

# Successes

# Successes

- **Overall School Events & Activities**

- Winter Dance, Pep Rally + Spirit Week

- **Fundraising Efforts**

- In one year, ASB has raised almost \$6,000. We are currently planning how to allocate the money



# Challenges

# Challenges

- **Attendance at Winter Formal**

- We had a learning moment as our theme may have come off as couple-centered

- **Internal Challenges**

- We are facing challenges with attendance as this point in the school year becomes hard to manage for our members

# Priorities

# Priorities

- **Spring Festival**
- **Election Season**
- **Final ASM / Senior Sendoff**

# Questions & Conversation



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# Coversheet

## Deep Dive: Board Book

**Section:** II. Standing Reports  
**Item:** C. Deep Dive: Board Book  
**Purpose:** Discuss  
**Submitted by:** Alicia Klein

### BACKGROUND:

Discussion Questions for the annual board book

### RECOMMENDATION:

1. One of things the author is talking about (the advantages of going to private HS ahead of college) is what the old Making Wave Education Program did; students had experiences and learned to navigate a diverse context prior to university. What can we do at MWA to provide exposure to different kinds of people and environments so that students who go on college, especially competitive universities, have developed some of the necessary skills to thrive?

Since MWA isn't yet address this in a robust way, what are things the foundation's college success program and its coaches could be doing to help our students and to support them as they are developing in real time the skills to navigate that environment?

2. As our first board book we read *A Hope in the Unseen* by Ron Suskind in 2018. It describes the experiences of Cedric Jennings, a Black, low-income Washington D.C. student, from his last years at high school to his years at Brown in the 1990's. When we discussed this book, many posited the resources on campuses and the awareness of deans to the challenges faced by students like Cedric had improved significantly. Reading this makes it seem like it hasn't. Thoughts?

3. Why is "belonging" important for college persistence? Do we think the foundation's current college success program is doing enough to create opportunities for belonging, e.g., Wave-Maker groups on campus, or to steer our Wave-Makers toward those resources that might exist on some campuses?

4. Had you heard about the "hidden curriculum" before? What if anything can the college access and success programs of the academy and the foundation do to reveal this hidden curriculum before our students are on the college campus?

5. Other thoughts?

6. Did anyone have a chance to read *Solito* as well? Thoughts?

# Coversheet

## Q & A on CEO/Interim Principal Report

**Section:** II. Standing Reports  
**Item:** D. Q & A on CEO/Interim Principal Report  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** MWA CEO Report to the MWA Board\_MAR 2023\_ABN.pdf



Learn. Graduate. Give Back.

## MWA CEO Report to the Making Waves Academy Board

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*March 2023*

Despite all of the rain and recent storms, spring is upon us. Spring sports have begun and students are looking to excel and stay eligible for spring events such as 8<sup>th</sup> grade promotion, 12<sup>th</sup> grade graduation, and prom. We are also starting to make plans for 2023-24. Hiring is a focus as are tweaks to the school calendar and daily schedules. Lastly, as we move into the spring and return from Spring Break in April (in a few weeks), we will be focused on end-of-the-year state tests (SBAC) with finals right around the corner.

### Snapshots and Highlights

- Since Jan. both divisions have had additional All School Meetings (ASMs) to help build community.
- We are preparing the 2023-24 budget along with the LCAP budget.
- We will be soliciting feedback/input from community members on our 2023-24 LCAP/WASC goals.
- We are preparing for our mid-cycle, virtual visit this month for our WASC accreditation.
- Recruitment/hiring for leadership and critical positions for the 2023-24 school year are occurring.
- I facilitated #3 of 3 parent education workshops connecting developmental milestones & school.

### Remaining Works in Progress and Challenges

- ***Supervision (Campus Safety)*** – In the upper school continued vigilance is needed to address on-campus vaping in bathrooms, racialized language and acts towards Black/African-American students, students using homophobic language used towards students, and students cutting to avoid class. In the middle school, helping students mediate conflict with one another and with adult staff is an area of focus. Across the school, the deans are utilizing and applying more restorative practices such as restorative circles in classrooms where harm was caused, mediated restorative conversations between student peers or between students and a teacher or staff member, and facilitated conflict resolution meetings to help students resolve conflicts. Now that we have established more consistent norms around consistently applying consequences and setting boundaries and expectations around certain types of inappropriate behaviors and actions, we are ramping up our efforts to utilize more opportunities to engage in restorative practices.
- ***Planning for Next School Year While Finishing Up This Year*** – Planning for next year has begun with focus areas such as the budget, course offerings, calendar, and daily schedule. However, we still need to finish up the current school year in order to demonstrate and see the progress students have made academically.



### 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.	The strategic decision to take on supervising the deans across the campus directly has proved to be very helpful for me to better understand the various issues and concerns of students, staff, and the deans. Progress has been made in utilizing the Student-Parent/Guardian Handbook to administer consequences. The deans are beginning to better organize themselves to better take advantage of time on campus to deepen relationships with students, follow-up with students and staff after incidents, and looking for opportunities to apply restorative practices in conjunction with our discipline system to better help students understand and internalize decision-making and avoid causing intentional harm.
<i>Routines, Expectations, and Procedures (REPs) &amp; 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.	I have seen some progress here as I was able to “audit” a number of MS and US classrooms across campus to see if things like bathroom sign-out sheets and bathroom passes were in available and in use. Overall, with the two new campus supervisors that joined the team, we are able to support classroom practices by doing more regular campus sweeps and providing more supervision.
<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 and I continue to move into planning and execution mode for systems we can adopt for the 2023-24 school year. We are also looking at classroom grade data in our meetings to identify trends.
<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.	This is not a focus area for this year given other priorities that took up more capacity to address.

### Strategic Plan Updates

The MWF CEO is leading efforts to do a re-fresh of the plan. Based on an initial analysis, very little should be addressed on the MWA portion of the plan. I have spoken with the service provider supporting the MWF CEO on revising the plan to provide context, reflections, and input on the current strategic plan.

# 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:** March 2023\_School Board Report.pdf



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## Board Report - March 2023

School-Wide

## Board Report - March 2023

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### Middle School Dean's Office

Artemus Jones & Jennefer Cerna, middle school deans

#### I. Suspensions

##### What?

There have been a total of 24 suspensions in the spring 2023 semester. The majority of the suspension incidents are for harassment of any kind, inappropriate racial content, and disruption of a classroom environment. Harassment includes: on-going peer to peer conflict, on-going teasing, bullying, and sharing information on social media. Racial content includes: using inappropriate 1) gestures, comments and slurs, 2) using euphemistic names, 3) and posting, sharing and searching inappropriate content regarding race.

##### So What?

Deans have collaborated with 4 staff members to help support the Deans of Students with running lunch detention. The Deans of Students sends a daily report of scholars who received lunch detention to the Front Office. The Front Office generates a daily message to parents if they receive a detention for the day. We noticed an increase in detention attendance following the increase in parent communication.

##### Now What?

We utilize an online platform called "Kickboard" which is used to track student behavior (both positive and challenging). We have slowly started to use all of the functions of the platform to best capture data and report it out to staff. We are also holding regular Student Success Team (SST) meetings with all teachers, staff, parents, and the student in order to provide robust support for our students failing 3 or more classes and/or consistently struggling with classroom behaviors.

#### II. Detentions

##### What?

Detentions are consequences for Level Level 1-3 infractions/incidents. The 3 Top behaviors for lunch detention are:

1. Dress code
2. Cell phones
3. Being late to class (tardies)

##### So What?

52% of overall documented infractions are related to dress code and 15% of our documented infractions are related to cell phones. We have noticed that teachers need support with how to track dress code infractions during homeroom.

##### Now What?

Our goal is to decrease Level 1 and 2 infractions (lower level infractions related to Procedural and Self-Management issues as detailed in the Student-Parent/Guardian Handbook) by the end of the semester. We are also increasing our campus presence through dress code sweeps, classroom observations, lunch/break duties, parent meetings, and staff presentations. Campus supervisors will increase their presence through random dress code and hallways sweeps. We are intentional about reviewing camera footage and increasing campus security presence near bathrooms, hallways and in the DIRTT box areas (the semi-private, glass paneled, collaborative spaces).

## Board Report - March 2023

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### III. Restorative Practices

#### What?

Restorative practices are protocol driven, mediated conversations and practices that allow parties in conflict to discuss and share perspectives related to incidents where harm was caused - through words or actions.

#### So What?

Restorative practices not only acknowledged and address harm but they also help to:

- develop empathy, compassion, and understanding for community members
- can help deepen and strengthen a sense of community
- creates environments with appropriate boundaries
- contributes to overall safe school environment conducive for learning

#### Now What?

In Semester 1, our focus was on utilizing the Student-Parent/Guardian Handbook to inform consistent consequences and accountability for various behaviors and actions. This resulted in many students receiving suspensions for Level 3 and 4 infractions (disruptive and aggressive infractions).

Participants have to agree to participate in restorative conferences or mediated discussions. We also understand that after incidents occur, people often need 72 hours or more of de-escalation in order to have a more productive conversation.

Now that the expectation and practice of more consistent consequences for infractions is more firmly established, the goal is to deepen and invite more use of restorative practices after incidents. As a result, we are employing more restorative practices through restorative circles in classrooms, restorative conversations between individuals and small groups, and facilitating conflict mediations.

### IV. General Supervision (Bathrooms)

#### What?

While students are in the care of their teacher, that teacher is responsible for their supervision. This happens more easily when students are in the classroom. This is a little more challenging when students want to go to the bathroom, to the dean's office, or to the front office. In these instances outside of class there is no direct supervision of students.

#### So What?

To help establish practices that maintain a level of safety and accountability for students, we have a system of utilizing hall passes and bathroom passes and sign out sheets. We have been working all year to deepen our practice in utilizing this system as we saw a small but persistent and noticeable group of students in hallways and bathrooms without passes.

## Board Report - March 2023

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### **Now What?**

Deans collaborated with campus supervisors to target all classrooms who need support by providing bathroom passes and sign-out sheets in every classroom. The Front Office shared an electronic, re-printable copy of the bathroom sign-out sheets with all staff to print out as needed. During weekly Professional Development meetings with middle school teachers, the Deans reminded teachers of our school-wide REPs (Routines, Expectations, & Procedures), which states scholars are not allowed to leave the classroom during the first and last 10 minutes and last 10 minutes of the class period. Teachers report to the Front Office if a student has been out of class for an extended period of time. An announcement is made on the PA system and the campus supervisors are deployed to find the student.

## Board Report - March 2023

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### Upper School Dean's Office

Arella Sidransky & Sonja Jackson, upper school deans

#### I. Suspensions

##### What?

There have been a total of 22 suspensions in the 2nd semester so far. The majority of the suspension incidents are for disruption/defiance, various forms of harassment and discriminatory language/acts, possession of tobacco products, and use of profanity. The majority of the incidents occurred during the month of February. There are incidents of students having marijuana and nicotine vaping paraphernalia on their person and or using on campus in the restrooms. There have been racialized hate incidents toward Black students.

##### So What?

Our Black/African-American students have communicated feeling uncomfortable and unsafe at MWA given the persistence of comments and actions they endure at school where they are in the visible minority. Student harassing and disrespectful behavior towards peers and teachers/staff also contributes to students and staff not feeling safe and supported in some instances. The use of tobacco products (vaping) and marijuana use at school is unsafe and potentially impacts not only the students using these products but their peers as well. These behaviors and actions are not aligned with MWA's values. While these occurrences are being done by a small minority of students, it is very important that we continue to try to address these issues and make sure it continues to be a high priority for us to address.

##### Now What?

We are addressing the concern of our Black/African-American students by researching/engaging with outside organizations to provide support to our Black/African-American students to provide cultural sensitivity awareness to the student body. When racialized hate incidents occur in class we are facilitating and supporting restorative circles in the classroom where the incident occurred. We are conducting more bathroom sweeps and conducting backpack searches for those suspected students. We are also increasing our campus presence through uniform sweeps, classroom observations, lunch/break duties, parent meetings, and staff presentations. We are intentional about reviewing camera footage and increasing campus security presence near bathrooms and in areas where most incidents occur. The consistent administering of consequences for Level 3 and 4 infractions continue to signal that we take these acts seriously and that these acts have no place at MWA.

#### II. Detentions

##### What?

The top 3 actions resulting in detentions are

1. Dress code infractions
2. Cell phones
3. Skipping class ("cutting class")

##### So What?

Deans have collaborated with two staff members to target low-level infractions (Level 1 and 2) through lunch detention.

## Board Report - March 2023

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We noticed that students were not regularly showing up for detention, so we learned how to utilize the school messenger system to generate daily phone calls to the parents of students who were missing their detention. We noticed an increase in detention attendance following the increase in parent communication. We utilize an online platform called "Kickboard" which is used to track student behavior (both positive and challenging). We have slowly started to use all of the functions of the platform to best capture data and report it out to staff. We are also holding regular Student Success Team (SST) meetings with all teachers, staff, parents, and the student in order to provide robust support for our students failing 3 or more classes.

### **Now What?**

Our goal is to decrease level 1 and 2 infractions by the end of the semester. We have revised the detention process in order to try to increase attendance for detention. Regular detention is held M-Th during lunch, for all those who have not served detention during the week have to serve on Fridays after school. We send email notifications to students and parent communication via email and phone. We do see a slight increase in detention attendance since we increased parent notification. Also, those who show up on the detention list frequently, we request a parent conference to discuss the behaviors or have the parent "shadow" the student in their classes.



## Board Report - March 2023

### Operations

Katharine Mason, Director of School Operations & LaMario Scott, Operations Manager

#### 2023-24 Lottery Enrollment Data

The enrollment lottery occurred earlier this month. Below, please see the breakdown of applicants for 5th-8th grade for the 2023-24 school year. Also, keep in mind that due to the 2-3 year enrollment expansion plan pause we are offering enrollment to 112 students for 2023-24 instead of 168 students.

#### Summary

Of the 112 5th grade enrollment offers made:

- 74 sibling applications (66% of all 5<sup>th</sup> grade enrollment offers)
- 1 employee child application (0.8% of all 5<sup>th</sup> grade enrollment offers)
- 109 eligible for free and reduced lunch (97.3% of all 5<sup>th</sup> grade enrollment offers)
- 1 offer declined

#### 5th grade Enrollment Offers by Race / Ethnicity:

Race/Ethnicity	Current Results	Total Applications
<i>African American</i>	5.3%	6
<i>Asian-American &amp; Pacific Islander</i>	2.6%	3
<i>American Indian or Alaska Native</i>	0.8 %	1
Hawaiian or Pacific Islander	0.0%	0
<i>Hispanic or Latinx</i>	83.9%	94
<i>Multiple</i>	3.3%	4
<i>White</i>	0.8%	1
<i>Unreported</i>	2.6%	3

#### 2023-2024 Lottery Enrollment Application Data

Lottery applicants apply for the MWA lottery through an online application tool called “Enroll WCC”. “WCC” stands for West Contra Costa. Enroll WCC allows for one common application process for families in West Contra Costa to be able to apply to one or more charter school options that serve our community all at the same time. Some families apply to only one charter school while others check the box to apply to multiple schools’ lottery application processes.

After the lotteries are conducted, families have a certain number of days to choose among the charter schools they were offered enrollment to from the lottery. If a family is offered admission to more than one school, they have specific amount of time to make their choice. If students enroll in one school and want to remain on the waitlist for another school, they can.

## Board Report - March 2023

In summary, here is a snapshot of the lottery applicants for the 2023-24 school year.

- 619 applications submitted
- 270 only applied to MWA (43.6% of all applications submitted)
- 102 sibling applications (16.4% of all applications submitted---by grade: 5<sup>th</sup>-74/6<sup>th</sup>-13/ 7<sup>th</sup>-3/ 8<sup>th</sup>-12)
- 4 employee children applications (0.6% of all applications submitted)
- 519 eligible for free and reduced lunch (83.8% of all applications submitted)

### Applications by Grade (applied to MWA and additional schools): 2023-2024

School Name	5th	6th	7th	8th	Total
Making Waves Academy Middle School	<u>240</u>	<u>181</u>	<u>125</u>	<u>73</u>	<u>619</u>

### Application by Grade (applied only to MWA): 2023-2024

School Name	5th	6th	7th	8th	Total
Making Waves Academy Middle School	<u>153</u>	<u>49</u>	<u>44</u>	<u>24</u>	<u>270</u>

### Applicants by Race / Ethnicity:

<u>Race</u>	<u>Current Results</u>	<u>Total Applications</u>
African American	15%	93
Asian	7.2%	45
Hawaiian or Pacific Islander	0.3%	2
Hispanic or Latino	57%	353
Multiple	11.1%	69
White	3.8%	24
Other	1.6%	11
Unreported	3.0%	19

### Waitlists

5th Grade	6th Grade	7th Grade	8th Grade
128 Students	179 Students	153 Students	73 Students

On **March 14th** there is an Informational Session for new 5th grade families & students.

# Coversheet

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

**Section:** II. Standing Reports  
**Item:** F. Q&A on Written Finance Report (CFO)  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Executive Summary - 2022-23 2nd Interim-FINAL.pdf



## Executive Summary for FY 2022-23 2<sup>nd</sup> Interim Report

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March 1<sup>st</sup>, 2023

### Revenues Summary (Compared with the FY'23 1<sup>st</sup> Interim Budget):

- Government revenues **increased** by **\$350,433** or **2%**.
- Estimated JRSF contribution **decreased** by **\$1,199,479** or **12%**.

### Expenses Summary (Compared with the FY'23 1<sup>st</sup> Interim Budget):

- The total expenses **decreased** by **\$849,045** or **3%**.
  - MWA – “School” expenses **decreased** by **\$642,318** or **2%**.
  - Central Office expenses **decreased** by **\$206,727** or **5%**.

### Key Overview for the FY'23 2<sup>nd</sup> Interim Budget

The following items highlight the **key changes** from the **FY'23 1<sup>st</sup> Interim Budget** to the **FY'23 2<sup>nd</sup> Interim Budget**:

#### 1. Government Revenues

- a. Increase in Average Daily Attendance (ADA) from the projected 90% ADA to 92% actual ADA
  - i. Real enrollment decreased from 1140 to 1130
- b. Increase in Federal COVID funding (ESSER III)
- c. Increase in Special Education funding

#### 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 two new positions to support the school's need

#### 3. Contract Services

- a. Increased contract services, including Non-Public School placement (NPS) for Special Education
  - i. Difficult to project as this is new for us with a new SELPA and the unknown of which students qualify for an NPS placement
- b. Increased IT contract services such as security audit
- c. Increased spending on various school supplies to improve campus safety

## **Detailed Summary of Changes (FY'23 1<sup>st</sup> Interim Budget to the FY'23 2<sup>nd</sup> Interim Budget)**

### **MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Decreased BY \$642,318 (2%)**

- I. Salaries and Benefits – Decreased by \$835,280 (5%)**
  - Saved on salaries and benefits for vacant positions (see Appendix B for details)
  - Saved on the net decrease of three positions (pro-rated salaries) (see Appendix B for details)
  
- II. Supplies – Increased by \$94,438 (8%)**
  - Saved on custodial supplies
  - Increased curriculum budget for the middle school
  - Added supplies for the nurse office
  
- III. Contracted Services – Increased by \$98,524 (1%)**
  - Saved on the janitorial contract services
  - Added IT contract services
  - Added forensic psychology services for the upper school
  - Added contracted services for the special education program

### **CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Decreased BY \$206,727 (5%)**

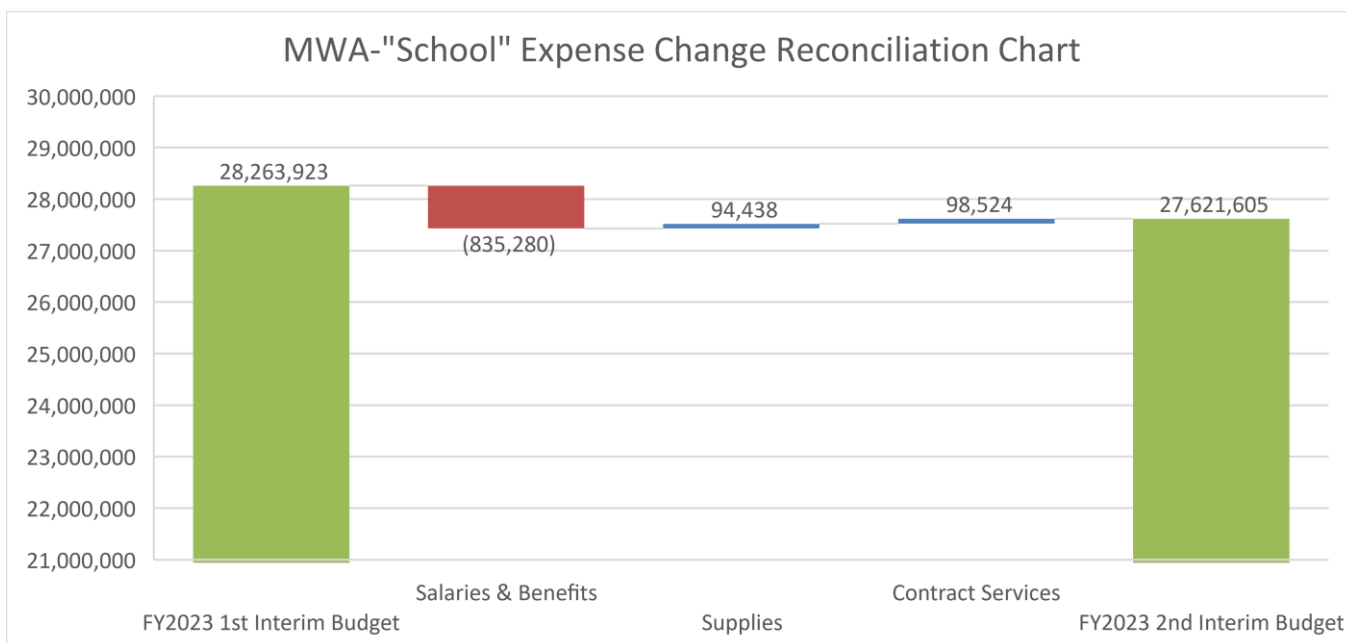
- I. Salaries and Benefits – Decreased by \$192,127 (6%)**
  - Saved on salaries and benefits for four vacant positions:
    - HR Generalist
    - Outreach & Marketing Coordinator
    - Director of Talent
    - Compliance Manager
  
- II. Supplies – Increased by \$2,200 (3%)**
  - Added more office supplies
  
- III. Contracted Services – Decreased by \$16,800 (2%)**
  - Added legal services
  - Saved some miscellaneous contract services such as:
    - Tuition reimbursement
    - Payroll processing fees

## Appendix A – Summary Financials

### FY'23 2<sup>nd</sup> Interim Budget Summary Financials for MWA – “School”

#### MWA – “School” – Compare FY'23 1<sup>st</sup> Interim Budget to FY'23 2<sup>nd</sup> Interim Budget

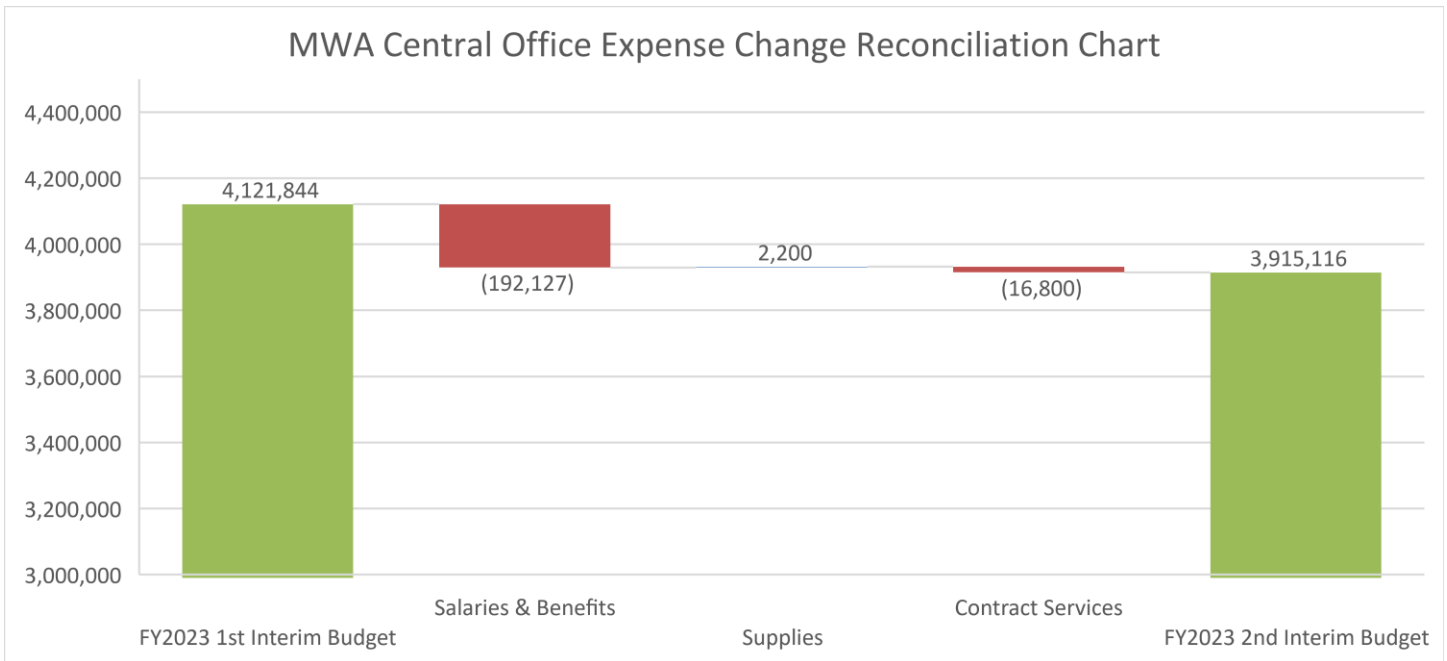
Location	2022-23 1 <sup>st</sup> Interim Budget	2022-23 2 <sup>nd</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
<b>Government</b>	\$19,946,939	\$20,297,372	\$350,433	2%
<b>Donation</b>	\$1,315,000	\$1,315,000	\$0	0%
<b>JRSF</b>	\$7,051,985	\$6,059,233	-\$992,751	-14%
<b>Total Revenues</b>	<b>\$28,313,924</b>	<b>\$27,671,605</b>	<b>-\$642,318</b>	<b>-2%</b>
<b>Expenses</b>				
<b>Salaries/Benefits</b>	\$17,905,741	\$17,070,461	-\$835,280	-5%
<b>Supplies</b>	\$1,181,493	\$1,275,931	\$94,438	8%
<b>Contracted Services</b>	\$9,176,689	\$9,275,213	\$98,524	1%
<b>Total Expenses</b>	<b>\$28,263,923</b>	<b>\$27,621,605</b>	<b>-\$642,318</b>	<b>-2%</b>
<b>Revenues – Government per ADA</b>	<b>\$19,441</b>	<b>\$19,524</b>	<b>\$83</b>	<b>0%</b>
<b>Expenses – Cost per Student (Exclude CO Fees)</b>	<b>\$23,644</b>	<b>\$23,285</b>	<b>-\$359</b>	<b>-2%</b>



**FY'23 2<sup>nd</sup> Interim Budget Summary Financials for MWA – “Central Office”**

**MWA Central Office – Compare FY’ 1<sup>st</sup> Interim Budget to FY’23 2<sup>nd</sup> Interim Budget**

Location	2021-22 1 <sup>st</sup> Interim Budget	2021-22 2 <sup>nd</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
JRSF	\$2,812,201	\$2,605,473	-\$206,727	-7%
<b>Central Office (Shared Services Allocation)</b>	\$1,309,643	\$1,309,643	\$0	0%
<b>Total Revenues</b>	<b>\$4,121,844</b>	<b>\$3,915,116</b>	<b>-\$206,727</b>	<b>-5%</b>
<b>Expenses</b>				
Salaries/Benefits	\$3,172,940	\$2,980,812	-\$192,127	-6%
Supplies	\$64,050	\$66,250	\$2,200	3%
Contracted Services	\$884,854	\$868,054	-\$16,800	-2%
<b>Total Expenses</b>	<b>\$4,121,844</b>	<b>\$3,915,116</b>	<b>-\$206,727</b>	<b>-5%</b>



## Appendix B – Vacant, Newly Added, and Eliminated Positions

### Vacant Positions (25 in total as of mid-February):

#### Core Faculty & Faculty

1. Earth, Space, or Biology Science Teacher (US)
2. Humanities Lead Teacher (MS)
3. History Teacher (MS)
4. History Teacher (US)
5. ELA Teacher (MS)
6. Math Teacher (US)
7. History Teacher Intern (MS)
8. Math & Science Teacher (MS)
9. On-Site Substitute Teacher (School-wide)
10. On-Site Substitute Teacher (School-wide)
11. On-Site Substitute Teacher (School-wide)

#### Special Education Faculty and Staff

1. On-Site Substitute Teacher-SPED (School-wide)
2. SPED Resource Teacher (School-wide)
3. SPED Resource Teacher (School-wide)
4. SPED Instructional Aide (School-wide)

#### Other MWA School Staff

1. Attendance Officer (School-wide)

#### Operations

1. Campus Supervisor (School-wide)
2. Campus Supervisor (School-wide)
3. Campus Supervisor (School-wide)
4. Lead Campus Supervisor (School-wide)

#### IT

1. Desktop Support/AV Technician (School-wide)

#### Central Office Staff

1. Outreach and Marketing Coordinator
2. Director of Talent
3. Compliance Manager
4. HR Generalist

### Newly Added Positions (2 in total; 1 of which already filled):

1. School Nurse – **Filled** (School-wide)
2. Dean of Students - **Not-Filled** (School-wide)

### Eliminated Positions (5):

1. Student Support Services Assistant (School-wide)
2. Student Support Services Assistant (School-wide)
3. Teacher Resident (School-wide)
4. Director of College & Career Counseling - for budget purposes; still plan to have for 2023-24 (US)
5. Associate Director of Early College (US)



**Making Waves Academy  
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	7,109,318	7,212,388	103,070	1%	
5	8012	Education Protection Account Entitlement	2,960,608	2,999,852	39,244	1%	Increased ADA% from 90% to 92%; enrollment decreased from 1140 to 1130
6	8096	In Lieu of Property Taxes	3,176,496	3,218,602	42,106	1%	
7	8181	Special Education - Federal	128,250	140,500	12,250	10%	
8	8220	Child Nutrition Programs - Fed	297,361	299,487	2,126	1%	
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%	
10	8262	Federal - ESSER Funding II	454,353	454,353	-	0%	
11	8263	Federal - ESSER Funding III	300,000	400,000	100,000	33%	Planning to use more ESSER funding as it will expire next year
12	8290	Federal Title I - Basic Grant	364,657	373,608	8,951	2%	
13	8295	Federal Title II - Teacher and Principal Training	50,572	50,714	142	0%	
14	8296	Federal Title III - LEP	42,908	42,908	-	0%	
15	8297	Federal Title IV - Part A - Student Support	23,000	23,000	-	0%	
16	8311	State - Special Education	841,320	852,472	11,152	1%	Increased ADA from 90% to 92%
17	8313	State - Special Education - Level 2 Mental Health	41,000	53,300	12,300	30%	
18	8314	State - Special Education - Level 3 Mental Health	26,000	43,008	17,008	65%	
19	8319	State - Prior Year - Hold Harmless Revenue	1,200,000	1,244,097	44,097	4%	
20	8520	Child Nutrition Programs - State	180,404	180,961	557	0%	
21	8525	Expanded Learning Opportunity Grant	207,393	207,393	-	0%	
22	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%	
23	8527	Educator Effectiveness	80,527	80,527	-	0%	
24	8528	A-G Grant	96,154	96,154	-	0%	
25	8529	One-Time Block Grant	-	-	-		
26	8530	Teacher Residency Expansion Grant	125,000	125,000	-	0%	
27	8545	School Facilities Lease Rmbsmnt SB740	1,311,597	1,280,787	(30,810)	-2%	Reimbursement rate is lower than budgeted
28	8550	Mandate Block Grand Funding CA	28,751	28,751	-	0%	
29	8560	State Lottery	243,162	246,385	3,223	1%	
32	8621	Measure G Parcel Tax	322,798	307,815	(14,983)	-5%	
35	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
36	8981	John Regina Scully (JRS)	7,051,985	6,059,234	(992,752)	-14%	
37	8986	School Supplies	6,000	6,000	-	0%	
38	8988	In-Kind Donations	9,000	9,000	-	0%	
39	8990	Contribution - Restricted	100,000	100,000	-	0%	
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)			-		
41		<b>Total Income</b>	<b>28,313,924</b>	<b>27,671,605</b>	<b>(642,318)</b>	<b>-2%</b>	<b>6</b>

**Making Waves Academy  
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
42							
47		<b>Expenses</b>					
48	1100	Teacher Salaries	5,002,092	4,738,652	(263,440)	-5%	Variance is due to: • Savings from vacant positions projected to start from Mar 2023 • Increases in Retention, Substitute, Extra Work, and other stipends for the teacher shortage coverage
49	1103	Substitute Teacher Salaries	818,595	785,071	(33,525)	-4%	Savings from vacant positions projected to start from Mar 2023
50	1200	Certificated Pupil Support	678,477	656,869	(21,608)	-3%	Variance is from: • Added Nurse position • Removed Associate Director of Early College • 2 vacant positions projected to start from Mar 2023
51	1300	Certificated Supervisor & Administrator Salaries	1,162,573	1,153,266	(9,307)	-1%	
52	1409	Certificated Special Temporary COLA Bonus	1,776,500	1,704,313	(72,187)	-4%	Savings from vacant positions projected to start from Mar 2023 and removal of vacant positions
53	1900	Certificated Other Salaries	411,665	447,090	35,425	9%	Extra work stipend for SPED due to teacher shortage
54	2100	Classified Instructional Aide Salaries	912,682	864,342	(48,341)	-5%	Savings from removal of 0.5 FTE Teacher Resident
55	2200	Classified Support Staff Salaries	901,613	857,848	(43,765)	-5%	Savings from vacant positions projected to start from Mar 2023
56	2300	Classified Supervisor & Administrator Salaries	565,006	559,688	(5,318)	-1%	
57	2400	Classified Clerical and Office Salaries	813,871	783,904	(29,968)	-4%	Savings from vacant positions projected to start from Mar 2023
58	2900	Classified Other Salaries	272,049	269,214	(2,835)	-1%	
59		<b>Total Salaries</b>	<b>13,315,124</b>	<b>12,820,255</b>	<b>(494,869)</b>	<b>-4%</b>	
60	3101	Certificated STRS	1,652,166	1,565,204	(86,962)	-5%	Savings from vacant positions projected to start from Mar 2023
61	3301	Certificated Social Security/Medicare	444,351	435,838	(8,513)	-2%	
62	3401	Certificated Health & Welfare Benefits	2,023,209	1,844,387	(178,822)	-9%	Savings from vacant positions projected to start from Mar 2023
63	3501	Certificated Unemployment Insurance	69,683	69,683	(0)	0%	
64	3601	Certificated Workers Comp Insurance	174,397	167,963	(6,433)	-4%	
65	3701	Certificated Retirement Match	103,746	105,041	1,295	1%	
66	3999	Accrued Paid Time Off	123,066	62,091	(60,975)	-50%	Adjusted to match accrual trend from historical data
67		<b>Total Benefits</b>	<b>4,590,617</b>	<b>4,250,206</b>	<b>(340,411)</b>	<b>-7%</b>	
68		<b>Total Salaries &amp; Benefits</b>	<b>17,905,741</b>	<b>17,070,461</b>	<b>(835,280)</b>	<b>-5%</b>	
69							
70	4100	Approved Textbooks and Core Curricula Materials	133,000	158,000	25,000	19%	Science, ELA, Art curriculum for MS
71	4200	Books and Other Reference Materials	11,000	11,000	-	0%	
72	4315	Custodial Supplies	100,000	50,000	(50,000)	-50%	Move some of the budget to account 4325
73	4325	Instructional Materials & Supplies	269,001	333,659	64,658	24%	Vest, raincoats, and supplies for the nurse and office
74	4330	Office Supplies	3,300	3,800	500	15%	
75	4390	Other Food	-	-	-		
76	4410	Furniture, Equipment & Supplies (non-capitalized)	29,000	72,000	43,000	148%	Purchases for items needed: • 2 outdoor clocks • Fire extinguishers for classrooms • BEI camera that will be installed this winter & spring

**Making Waves Academy  
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
77	4420	Computers and IT Supplies (non-capitalized)	204,192	211,022	6,830	3%	
78	4710	Student Food Services	415,000	415,000	-	0%	
79	4910	Emergency Supplies	10,000	14,450	4,450	45%	
80	4990	Contingency	7,000	7,000	-	0%	
81		<b>Total Supplies</b>	<b>1,181,493</b>	<b>1,275,931</b>	<b>94,438</b>	<b>8%</b>	
82	5210	Conference Fees	109,775	88,723	(21,052)	-19%	Attending less in-person conferences
83	5215	Travel - Mileage, Parking, Tolls	12,625	11,625	(1,000)	-8%	
84	5220	Travel - Airfare & Lodging	34,525	43,425	8,900	26%	
85	5225	Travel - Meals & Entertainment	22,800	26,800	4,000	18%	
86	5305	Professional Dues & Memberships	23,600	25,100	1,500	6%	
87	5421	General Liability Insurance	476,925	476,925	-	0%	
88	5510	Utilities - Gas and Electric	485,500	495,500	10,000	2%	
89	5515	Janitorial & Gardening Services	662,862	602,862	(60,000)	-9%	Janitorial Services - Reduced to match contract
90	5525	Utilities - Waste	60,000	60,000	-	0%	
91	5530	Utilities - Water	96,000	96,000	-	0%	
92	5605	Equipment Leases and Rentals	148,800	148,800	-	0%	
93	5610	Occupancy Rent	1,840,838	1,840,838	-	0%	
94	5612	Additional Facilities Use Fees	23,500	21,500	(2,000)	-9%	
95	5615	Repairs and Maintenance - Building	281,000	281,000	-	0%	
96	5617	Repairs and Maintenance - Non-computer Equipment	3,000	5,000	2,000	67%	
97	5618	Repairs & Maintenance - Auto	6,500	18,500	12,000	185%	
101	5806	County Oversight Fees	107,000	107,000	-	0%	
102	5810	Contracted Services	772,617	657,717	(114,900)	-15%	Variance from: • Staffing Fee for Campus Supervisor: \$12.5K • Traffic Assessment: \$9.5K • Food Vendor RFP: \$3.5K • Meal Time application initiation fee & FastResponse: \$3K • ID Printer: \$4K • BEI Camera Maintenance Contract: \$10K • Removed Contract Services Nurse: <b>-\$99K</b> • Less services needed for SEL Online Platform System, Bilingual Parent Engagement Temp, and Online Grading and Data Entry Support Temp: <b>-\$53.4K</b> • Other savings: <b>-\$5K</b>
103	5810.001	Food Service Administration	1,000	1,000	-	0%	
105	5810.003	Student Transportation	242,500	252,500	10,000	4%	
106	5810.004	Intervention & Consultation	82,500	82,500	-	0%	
107	5810.005	Psychological Services	613,065	653,065	40,000	7%	Forensic Psychology Services for US
108	5810.006	Substitute Teachers	125,000	115,000	(10,000)	-8%	8

**Making Waves Academy  
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
109	5810.007	Interscholastic - Coaches	-	-	-		
110	5810.008	Information Technology	760,474	842,350	81,876	11%	Variance from: • Fiber Connection from Quest to support redundancy and Linde monthly cost: \$14.8K • Desktop Support Contractor: \$37K • Cybersecurity Audit: \$30K
112	5811	Student Exam Fees	17,000	17,000	-	0%	
114	5820	Recruiting - Students	-	-	-		
115	5821	Printing and Reproduction	29,000	32,000	3,000	10%	
116	5840	Entrance, Admission, & Ticket Fees (not staff conference)	43,000	49,200	6,200	14%	
117	5850	Staff Recruitment	2,000	2,000	-	0%	
118	5851	Continuing Education Support	112,750	112,750	-	0%	
120	5897	Special Ed Contract Services	441,290	569,290	128,000	29%	Increase in Anchor services and NPS student placement in FY23 and during summer
121	5898	Use Tax	1,000	1,000	-	0%	
122	5905	Company Cell Phones	35,200	35,200	-	0%	
123	5910	Internet and Wifi	138,600	138,600	-	0%	
124	5915	Postage and Delivery	22,000	22,000	-	0%	
125	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
127	6900	Depreciation and Amortization	25,000	25,000	-	0%	
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,309,643	1,309,643	-	0%	
129		<b>Total Contract Services</b>	<b>9,176,689</b>	<b>9,275,213</b>	<b>98,524</b>	1%	
130							
131		Total Salaries & Benefits	17,905,741	17,070,461	(835,280)	-5%	
132		Total Supplies	1,181,493	1,275,931	94,438	8%	
133		Total Contract Services	9,176,689	9,275,213	98,524	1%	
134		<b>Total Expenses</b>	<b>28,263,923</b>	<b>27,621,605</b>	<b>(642,318)</b>	-2%	
152							
153		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>			

**Making Waves Academy  
Budget FY2023**

**MWA Central Office  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
36	8981	John Regina Scully (JRS)	2,812,201	2,605,473	(206,728)	-7%	
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,309,643	-	0%	
41		<b>Total Income</b>	<b>4,121,844</b>	<b>3,915,116</b>	<b>(206,728)</b>	<b>-5%</b>	
42							
46							
47		<b>Expenses</b>					
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	205,000	193,000	(12,000)	-6%	
53	1900	Certificated Other Salaries	-	-	-		
54	2100	Classified Instructional Aide Salaries	-	-	-		
55	2200	Classified Support Staff Salaries	-	-	-		
56	2300	Classified Supervisor & Administrator Salaries	2,029,524	1,967,939	(61,585)	-3%	Savings from HR Generalist and Director of Talent projected to start from Mar and Apr of 2023
57	2400	Classified Clerical and Office Salaries	202,908	168,138	(34,770)	-17%	Savings from Compliance Manager and Outreach & Marketing Coordinator projected to start from Mar and Apr of 2023
58	2900	Classified Other Salaries	-	-	-		
59		<b>Total Salaries</b>	<b>2,437,432</b>	<b>2,329,076</b>	<b>(108,355)</b>	<b>-4%</b>	
60	3101	Certificated STRS	69,177	68,508	(668)	-1%	
61	3301	Certificated Social Security/Medicare	155,382	149,657	(5,725)	-4%	
62	3401	Certificated Health & Welfare Benefits	292,837	269,607	(23,230)	-8%	Savings from vacant positions projected to start from Mar and Apr of 2023
63	3501	Certificated Unemployment Insurance	12,668	12,668	0	0%	
64	3601	Certificated Workers Comp Insurance	31,687	30,278	(1,409)	-4%	
65	3701	Certificated Retirement Match	74,810	71,096	(3,714)	-5%	
66	3999	Accrued Paid Time Off	98,948	49,923	(49,025)	-50%	Adjusted to match accrual trend from historical data
67		<b>Total Benefits</b>	<b>735,508</b>	<b>651,736</b>	<b>(83,772)</b>	<b>-11%</b>	
68		<b>Total Salaries &amp; Benefits</b>	<b>3,172,940</b>	<b>2,980,812</b>	<b>(192,127)</b>	<b>-6%</b>	
69							

**Making Waves Academy  
Budget FY2023**

**MWA Central Office  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
70	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
71	4200	Books and Other Reference Materials	1,700	1,400	(300)	-18%	
72	4315	Custodial Supplies	-	-	-		
73	4325	Instructional Materials & Supplies	-	-	-		
74	4330	Office Supplies	9,900	12,900	3,000	30%	
75	4390	Other Food	2,000	1,500	(500)	-25%	
76	4410	Furniture, Equipment & Supplies (non-capitalized)	1,000	1,000	-	0%	
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	30,000	30,000	-	0%	
81		<b>Total Supplies</b>	<b>64,050</b>	<b>66,250</b>	<b>2,200</b>	<b>3%</b>	
82	5210	Conference Fees	26,000	26,000	-	0%	
83	5215	Travel - Mileage, Parking, Tolls	4,200	3,100	(1,100)	-26%	
84	5220	Travel - Airfare & Lodging	11,500	7,000	(4,500)	-39%	
85	5225	Travel - Meals & Entertainment	4,700	3,200	(1,500)	-32%	
86	5305	Professional Dues & Memberships	28,500	31,250	2,750	10%	
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	85,000	15,000	21%	More legal research on various issues
100	5805	External Management and Administrative Fees	-	-	-		
101	5806	County Oversight Fees	-	-	-		
102	5810	Contracted Services	315,950	311,950	(4,000)	-1%	
103	5810.001	Food Service Administration	-	-	-		
104	5810.002	Student Information & Assessment	66,800	66,800	-	0%	

**Making Waves Academy  
Budget FY2023**

**MWA Central Office  
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
105	5810.003	Student Transportation	-	-	-		
106	5810.004	Intervention & Consultation	5,000	1,000	(4,000)	-80%	
107	5810.005	Psychological Services	5,000	1,000	(4,000)	-80%	
108	5810.006	Substitute Teachers	-	-	-		
109	5810.007	Interscholastic - Coaches	-	-	-		
110	5810.008	Information Technology	101,004	100,004	(1,000)	-1%	
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	92,250	92,250	-	0%	
118	5851	Continuing Education Support	25,000	15,000	(10,000)	-40%	
119	5853	Payroll Processing Fees	68,000	63,000	(5,000)	-7%	
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	4,800	1,050	28%	
125	5920	Landlines and Office Based Phones	-	-	-		
126	5992	Bank fees	1,000	500	(500)	-50%	
127	6900	Depreciation and Amortization	-	-	-		
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
129		<b>Total Contract Services</b>	<b>884,854</b>	<b>868,054</b>	<b>(16,800)</b>	-2%	
130							
131		Total Salaries & Benefits	3,172,940	2,980,812	(192,127)	-6%	
132		Total Supplies	64,050	66,250	2,200	3%	
133		Total Contract Services	884,854	868,054	(16,800)	-2%	
134		<b>Total Expenses</b>	<b>4,121,844</b>	<b>3,915,116</b>	<b>(206,727)</b>	-5%	
135							
136		<b>Net Income</b>	<b>0</b>	<b>0</b>			

Making Waves Academy  
Budget FY2023

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

	A	B	C	H	K	L
1		<b>Summary</b>				
2	<b>Account #</b>	<b>Account Title</b>	<b>FY2023 1st Interim Budget (A)</b>	<b>FY2023 2nd Interim Budget (C)</b>	<b>Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)</b>	<b>% Variance (C) vs. (A)</b>
3		<b>Income</b>				
4	8011	State Aid - General Apportionment	7,109,318	7,212,388	103,070	1%
5	8012	Education Protection Account Entitlement	2,960,608	2,999,852	39,244	1%
6	8096	In Lieu of Property Taxes	3,176,496	3,218,602	42,106	1%
7	8181	Special Education - Federal	128,250	140,500	12,250	10%
8	8220	Child Nutrition Programs - Fed	297,361	299,487	2,126	1%
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%
10	8262	Federal - ESSER Funding II	454,353	454,353	-	0%
11	8263	Federal - ESSER Funding III	300,000	400,000	100,000	33%
12	8290	Federal Title I - Basic Grant	364,657	373,608	8,951	2%
13	8295	Federal Title II - Teacher and Principal Training	50,572	50,714	142	0%
14	8296	Federal Title III - LEP	42,908	42,908	-	0%
15	8297	Federal Title IV - Part A - Student Support	23,000	23,000	-	0%
16	8311	State - Special Education	841,320	852,472	11,152	1%
17	8313	State - Special Education - Level 2 Mental Health	41,000	53,300	12,300	30%
18	8314	State - Special Education - Level 3 Mental Health	26,000	43,008	17,008	65%
19	8319	State - Prior Year - Hold Harmless Revenue	1,200,000	1,244,097	44,097	4%
20	8520	Child Nutrition Programs - State	180,404	180,961	557	0%
21	8525	Expanded Learning Opportunity Grant	207,393	207,393	-	0%
22	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%
23	8527	Educator Effectiveness	80,527	80,527	-	0%
24	8528	A-G Grant	96,154	96,154	-	0%
25	8529	One-Time Block Grant	-	-	-	-
26	8530	Teacher Residency Expansion Grant	125,000	125,000	-	0%
27	8545	School Facilities Lease Rmbsmnt SB740	1,311,597	1,280,787	(30,810)	-2%
28	8550	Mandate Block Grand Funding CA	28,751	28,751	-	0%
29	8560	State Lottery	243,162	246,385	3,223	1%
32	8621	Measure G Parcel Tax	322,798	307,815	(14,983)	-5%
35	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%
36	8981	John Regina Scully (JRS)	9,864,186	8,664,707	(1,199,479)	-12%
37	8986	School Supplies	6,000	6,000	-	0%
38	8988	In-Kind Donations	9,000	9,000	-	0%
39	8990	Contribution - Restricted	100,000	100,000	-	0%
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,309,643	-	0%
41		<b>Total Income</b>	<b>32,435,767</b>	<b>31,586,721</b>	<b>(849,046)</b>	<b>-3%</b>



Making Waves Academy  
Budget FY2023

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
42						
47		<b>Expenses</b>				
48	1100	Teacher Salaries	5,002,092	4,738,652	(263,440)	-5%
49	1103	Substitute Teacher Salaries	818,595	785,071	(33,525)	-4%
50	1200	Certificated Pupil Support	678,477	656,869	(21,608)	-3%
51	1300	Certificated Supervisor & Administrator Salaries	1,162,573	1,153,266	(9,307)	-1%
52	1409	Certificated Special Temporary COLA Bonus	1,981,500	1,897,313	(84,187)	-4%
53	1900	Certificated Other Salaries	411,665	447,090	35,425	9%
54	2100	Classified Instructional Aide Salaries	912,682	864,342	(48,341)	-5%
55	2200	Classified Support Staff Salaries	901,613	857,848	(43,765)	-5%
56	2300	Classified Supervisor & Administrator Salaries	2,594,531	2,527,627	(66,904)	-3%
57	2400	Classified Clerical and Office Salaries	1,016,779	952,041	(64,738)	-6%
58	2900	Classified Other Salaries	272,049	269,214	(2,835)	-1%
59		<b>Total Salaries</b>	<b>15,752,556</b>	<b>15,149,332</b>	<b>(603,224)</b>	<b>-4%</b>
60	3101	Certificated STRS	1,721,343	1,633,712	(87,631)	-5%
61	3301	Certificated Social Security/Medicare	599,732	585,494	(14,238)	-2%
62	3401	Certificated Health & Welfare Benefits	2,316,046	2,113,993	(202,052)	-9%
63	3501	Certificated Unemployment Insurance	82,351	82,351	(0)	0%
64	3601	Certificated Workers Comp Insurance	206,083	198,241	(7,842)	-4%
65	3701	Certificated Retirement Match	178,556	176,136	(2,420)	-1%
66	3999	Accrued Paid Time Off	222,014	112,014	(110,000)	-50%
67		<b>Total Benefits</b>	<b>5,326,125</b>	<b>4,901,942</b>	<b>(424,183)</b>	<b>-8%</b>
68		<b>Total Salaries &amp; Benefits</b>	<b>21,078,681</b>	<b>20,051,274</b>	<b>(1,027,407)</b>	<b>-5%</b>
69						
70	4100	Approved Textbooks and Core Curricula Materials	133,000	158,000	25,000	19%
71	4200	Books and Other Reference Materials	12,700	12,400	(300)	-2%
72	4315	Custodial Supplies	100,000	50,000	(50,000)	-50%
73	4325	Instructional Materials & Supplies	269,001	333,659	64,658	24%
74	4330	Office Supplies	13,200	16,700	3,500	27%
75	4390	Other Food	2,000	1,500	(500)	-25%
76	4410	Furniture, Equipment & Supplies (non-capitalized)	30,000	73,000	43,000	143%
77	4420	Computers and IT Supplies (non-capitalized)	223,642	230,472	6,830	3%
78	4710	Student Food Services	415,000	415,000	-	0%
79	4910	Emergency Supplies	10,000	14,450	4,450	45%
80	4990	Contingency	37,000	37,000	-	0%
81		<b>Total Supplies</b>	<b>1,245,543</b>	<b>1,342,181</b>	<b>96,638</b>	<b>8%</b>

**Making Waves Academy  
Budget FY2023**

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
82	5210	Conference Fees	135,775	114,723	(21,052)	-16%
83	5215	Travel - Mileage, Parking, Tolls	16,825	14,725	(2,100)	-12%
84	5220	Travel - Airfare & Lodging	46,025	50,425	4,400	10%
85	5225	Travel - Meals & Entertainment	27,500	30,000	2,500	9%
86	5305	Professional Dues & Memberships	52,100	56,350	4,250	8%
87	5421	General Liability Insurance	476,925	476,925	-	0%
88	5510	Utilities - Gas and Electric	485,500	495,500	10,000	2%
89	5515	Janitorial & Gardening Services	662,862	602,862	(60,000)	-9%
90	5525	Utilities - Waste	60,000	60,000	-	0%
91	5530	Utilities - Water	96,000	96,000	-	0%
92	5605	Equipment Leases and Rentals	155,000	155,000	-	0%
93	5610	Occupancy Rent	1,840,838	1,840,838	-	0%
94	5612	Additional Facilities Use Fees	23,500	21,500	(2,000)	-9%
95	5615	Repairs and Maintenance - Building	281,000	281,000	-	0%
96	5617	Repairs and Maintenance - Non-computer Equipment	3,000	5,000	2,000	67%
97	5618	Repairs & Maintenance - Auto	6,500	18,500	12,000	185%
98	5803	Accounting Fees	30,000	30,000	-	0%
99	5804	Legal Fees	70,000	85,000	15,000	21%
101	5806	County Oversight Fees	107,000	107,000	-	0%
102	5810	Contracted Services	1,088,567	969,667	(118,900)	-11%
103	5810.001	Food Service Administration	1,000	1,000	-	0%
104	5810.002	Student Information & Assessment	66,800	66,800	-	0%
105	5810.003	Student Transportation	242,500	252,500	10,000	4%
106	5810.004	Intervention & Consultation	87,500	83,500	(4,000)	-5%
107	5810.005	Psychological Services	618,065	654,065	36,000	6%
108	5810.006	Substitute Teachers	125,000	115,000	(10,000)	-8%
109	5810.007	Interscholastics - Coaches	-	-	-	
110	5810.008	Information Technology	861,478	942,354	80,876	9%
112	5811	Student Exam Fees	17,000	17,000	-	0%
114	5820	Recruiting - Students	10,000	10,000	-	0%
115	5821	Printing and Reproduction	31,500	34,500	3,000	10%
116	5840	Entrance, Admission, & Ticket Fees (not staff conference)	43,000	49,200	6,200	14%

Making Waves Academy  
Budget FY2023

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
117	5850	Staff Recruitment	94,250	94,250	-	0%
118	5851	Continuing Education Support	137,750	127,750	(10,000)	-7%
119	5853	Payroll Processing Fees	68,000	63,000	(5,000)	-7%
120	5897	Special Ed Encroachment WCCUSD	441,290	569,290	128,000	29%
121	5898	Use Tax	1,000	1,000	-	0%
122	5905	Company Cell Phones	42,700	42,700	-	0%
123	5910	Internet and Wifi	138,600	138,600	-	0%
124	5915	Postage and Delivery	25,750	26,800	1,050	4%
125	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
126	5992	Bank fees	1,000	500	(500)	-50%
127	6900	Depreciation and Amortization	25,000	25,000	-	0%
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,309,643	1,309,643	-	0%
129		<b>Total Contract Services</b>	<b>10,061,543</b>	<b>10,143,267</b>	<b>81,724</b>	<b>1%</b>
130						
131		Total Salaries & Benefits	21,078,681	20,051,274	(1,027,407)	-5%
132		Total Supplies	1,245,543	1,342,181	96,638	8%
133		Total Contract Services	10,061,543	10,143,267	81,724	1%
134		<b>Total Expenses</b>	<b>32,385,767</b>	<b>31,536,722</b>	<b>(849,045)</b>	<b>-3%</b>
135						
136		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>		

# Coversheet

## Annual Form 700s

**Section:** III. Non-Action Items  
**Item:** B. Annual Form 700s  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Form\_700\_2022\_Empty.pdf



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

Date Initial Filing Received  
Filing Official Use Only

Please type or print in ink.

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

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

Agency Name (Do not use acronyms)

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

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

Agency: Position:

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

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

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

**Annual:** The period covered is January 1, 2022, through December 31, 2022. **Leaving Office:** Date Left (Check one circle.)  
 -or- The period covered is through December 31, 2022. The period covered is January 1, 2022, through the date of leaving office.  
**Assuming Office:** Date assumed -or- The period covered is through the date of leaving office.  
**Candidate:** Date of Election and office sought, if different than Part 1:

**4. Schedule Summary (required)**

► Total number of pages including this cover page:

**Schedules attached**

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

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

**5. Verification**

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

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS  
 ( )

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

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

Date Signed (month, day, year)

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

# Instructions Cover Page

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

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

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
  - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

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

#### Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

### Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

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

#### Example:

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

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

### Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2022 annual statement, **do not** change the pre-printed dates to reflect 2023. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2023, through December 31, 2023, will be disclosed on your statement filed in 2024. See Reference Pamphlet, page 4.

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

### Part 4. Schedule Summary

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

### Part 5. Verification

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

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

# SCHEDULE A-1

## Investments

### Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

**CALIFORNIA FORM 700**  
FAIR POLITICAL PRACTICES COMMISSION

Name

▶ NAME OF BUSINESS ENTITY

---

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

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

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/22      \_\_\_\_/\_\_\_\_/22  
ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY

---

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

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

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/22      \_\_\_\_/\_\_\_\_/22  
ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY

---

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

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

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/22      \_\_\_\_/\_\_\_\_/22  
ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY

---

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

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

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/22      \_\_\_\_/\_\_\_\_/22  
ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY

---

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

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

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/22      \_\_\_\_/\_\_\_\_/22  
ACQUIRED      DISPOSED

▶ NAME OF BUSINESS ENTITY

---

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

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

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/22      \_\_\_\_/\_\_\_\_/22  
ACQUIRED      DISPOSED

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

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

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

**Reportable investments include:**

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

**You are not required to disclose:**

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

**Reminders**

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

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

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

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

**To Complete Schedule A-1:**

Do not attach brokerage or financial statements.

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

**Examples:**

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

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



# SCHEDULE A-2

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

(Ownership Interest is 10% or Greater)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

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

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

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/22	____/____/22	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership      Sole Proprietorship      \_\_\_\_\_ Other

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

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

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

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

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/22	____/____/22	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership      Sole Proprietorship      \_\_\_\_\_ Other

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

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

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

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

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

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

None    or    Names listed below \_\_\_\_\_

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

None    or    Names listed below \_\_\_\_\_

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

Check one box:

INVESTMENT       REAL PROPERTY

---

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

---

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

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/22	____/____/22	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_ Other \_\_\_\_\_

Yrs. remaining

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

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

Check one box:

INVESTMENT       REAL PROPERTY

---

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

---

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

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/22	____/____/22	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_ Other \_\_\_\_\_

Yrs. remaining

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

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

## Instructions – Schedule A-2 Investments, Income, and Assets of Business Entities/Trusts

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

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

### To Complete Schedule A-2:

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

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

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

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

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse’s or registered domestic partner’s share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender’s regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

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

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

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

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

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

## SCHEDULE B

### Interests in Real Property

(Including Rental Income)

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

CITY \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/22	____/____/22	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

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

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

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

CITY \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/22	____/____/22	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

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

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

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

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

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

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

INTEREST RATE      TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

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

Guarantor, if applicable \_\_\_\_\_

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

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

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

INTEREST RATE      TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

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

Guarantor, if applicable \_\_\_\_\_

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

## Instructions – Schedule B Interests in Real Property

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

### Interests in real property include:

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

### You are not required to report:

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

### To Complete Schedule B:

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

### Reminders

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

disclose the number of years remaining on the lease.

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

When reporting a loan:

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

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

### Example:

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

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

# SCHEDULE C

## Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

<b>CALIFORNIA FORM 700</b>
<small>FAIR POLITICAL PRACTICES COMMISSION</small>
Name _____

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

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

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

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

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

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

### Reporting Income:

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

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

### Reporting Business Positions:

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

### Commonly reportable income and loans include:

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

### Reminders

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

### You are not required to report:

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

(See Reference Pamphlet, page 12.)

### To Complete Schedule C:

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

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

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

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

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

## SCHEDULE D Income – Gifts

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

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

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

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

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

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

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

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

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

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

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

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

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

\_\_\_\_\_

## Instructions – Schedule D Income – Gifts

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

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

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

### Commonly reportable gifts include:

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

### Reminders

- Gifts from a single source are subject to a \$520 limit in 2022. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

### Gift Tracking Mobile Application

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

### You are not required to disclose:

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

### To Complete Schedule D:

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



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

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

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

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
 (If gift)

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_  
 Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
 (If gift)

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_  
 Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
 (If gift)

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_  
 Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_  
 ADDRESS *(Business Address Acceptable)* \_\_\_\_\_  
 CITY AND STATE \_\_\_\_\_  
 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_  
 DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
 (If gift)

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_  
 Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

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

# Coversheet

## Approve Minutes: January 26, 2023 Board Meeting

**Section:** IV. Action Items  
**Item:** A. Approve Minutes: January 26, 2023 Board Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for January Board Meeting on January 26, 2023

APPROVED



## Making Waves Academy

### Minutes

#### January Board Meeting

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#### Date and Time

Thu Jan 26, 2023 at 10:30 AM

#### 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>

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#### COMING SOON (to be posted by Wednesday, January 25th)

- HAGA CLIC [AQUÍ](#) para acceder a la agenda y portadas en español/CLICK [HERE](#) to access agenda and cover sheets in Spanish:
- HAGA CLIC [AQUÍ](#) para acceder el reporte escolar/CLICK [HERE](#) to access the school board report in Spanish:

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:*

**Molly Moloney at [mmoloney@mwacademy.org](mailto:mmoloney@mwacademy.org) or 510-779-1366.**

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 [mmoloney@mwacademy.org](mailto:mmoloney@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 [mmoloney@mwacademy.org](mailto:mmoloney@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.**

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:*

Molly Moloney at [mmoloney@mwacademy.org](mailto:mmoloney@mwacademy.org) or 510-779-1366.

**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), Jessica Laughlin (remote), Layla Naranjo (remote)

### **Directors Absent**

Ana Barron, Margaret Watson

### **Guests Present**

Alton B. Nelson Jr. (remote), Carmen Velarde (remote)

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## **I. Opening Items**

### **A. Record Attendance**

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

Alicia Klein called a meeting of the board of directors of Making Waves Academy to order on Thursday Jan 26, 2023 at 10:32 AM.

Quorum verified

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

Jessica Laughlin made a motion to Approve.

Esther Hugo seconded the motion.

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

### **D.**

### **Remarks by Board President**

Board President made remarks on the following:

- Board book (The Privileged Poor)

### **E. Public Comment**

No public comment

## **II. Standing Reports**

### **A. Mission Connection: Overall Well-Being of Students**

Social Workers provided an update on the overall well-being of students.

### **B. ASB Update**

ASB Waves Representatives provided an update to the board.

### **C. Deep Dive: SEL Tool Pilot Update**

Michael Williams, Director of Applied Technology provided an updated on the SEL Tool Pilot.

Board asked questions about the presentation slides.

### **D. CEO/Interim Principal Report**

CEO & Interim Principal provided written report and led a discussion about progress towards goals.

### **E. Q&A on Written School Reports**

Board asked questions about the Written School Reports which covered:

- Middle school Sem. 1 Summary and Reflections & next steps
- Upper school Sem. 1 Summary and Reflections & next steps
- Athletics

### **F. Operations Updates**

Alicia Klein provided updates regarding building repairs.

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

### **A.**

### **Advisory Committee Updates**

Board Member, Jessica Laughlin, provided an update on the Culture & Climate, and Diversity, Equity, & Inclusion Advisory Committees.

### **B. Review the 2021-22 School Accountability Report Card (SARC)**

Board asked questions regarding the School Accountability Report Card.

### **C. Student Lottery Application for 2023-24 Enrollment Update**

No update

## **IV. Action Items**

### **A. Board Member Renewal**

Esther Hugo made a motion to Approve.  
Janis Glover seconded the motion.  
The board **VOTED** to approve the motion.

### **B. Approve Minutes: December 8, 2022 Board Meeting**

Janis Glover made a motion to approve the minutes from December Board Meeting on 12-08-22.  
Esther Hugo seconded the motion.  
The board **VOTED** to approve the motion.

### **C. Approve Minutes: December 2, 2022 Special Board Meeting**

Janis Glover made a motion to Approve.  
Esther Hugo seconded the motion.  
The board **VOTED** to approve the motion.

### **D. Approval of Form J-13A - Request for Allowance of Attendance**

Esther Hugo made a motion to Approve.  
Jessica Laughlin seconded the motion.  
The board **VOTED** to approve the motion.

### **E. Enrollment Flexibility Provision**

Esther Hugo made a motion to Approve.  
Janis Glover seconded the motion.  
The board **VOTED** to approve the motion.

### **F. Vendor Invoice Review and Approval**

Janis Glover made a motion to Approve.  
Jessica Laughlin seconded the motion.  
The board **VOTED** to approve the motion.

## **V. Discussion Items**

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

MWA Board shared appreciations.

### **B.**

### **Schedule of Remaining Board of Directors Meetings 2022-2023**

- March 16th, 2023, 10:30am-2:00pm
- May 4th, 2023, 4:00pm-7:30pm
- June 15th, 2023, 10:30am-2:00pm

### **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 12:56 PM.

Respectfully Submitted,  
Carmen Velarde



# Coversheet

## Approve Minutes: Finance Advisory Committee Meeting

**Section:** IV. Action Items  
**Item:** B. Approve Minutes: Finance Advisory Committee Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** MWA Finance Advisory Committee Meeting Minutes-3.1.2023\_FINAL.pdf



## Finance Advisory Committee

### Meeting Minutes

**Date and Time:** March 1<sup>st</sup>, 2023, at 11:00 AM

**ATTENDING:**

**Committee Members:** Alicia Malet Klein (present), Lori Crawford (present), Ken Blum (present), and Sid Landman (absent)

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

**Guest:** Patrick O'Donnell

- **Governor's January Budget Proposal**
  - The CFO briefed the committee on the state revenues outlook and the Governor's January budget proposal for 2023-24.
  - Under the governor's current assumptions, it's projected that the state would have largely a "baseline" education budget that maintains existing programs, plus a higher than usual COLA (8.13%).
  
- **FY23 2<sup>nd</sup> Interim Budget**
  - The CFO highlighted the major changes from the FY'23 1<sup>st</sup> Interim Budget to the FY'23 2<sup>nd</sup> Interim Budget.
  - Government revenues increased by \$350K, while the total expenditures decreased by \$849K in the 2nd interim budget.
  - The committee recommended the 2022-23 2nd Interim Budget to the MWA Board for approval.
  
- **Long-Range Financial Planning Update**
  - The CFO shared the impact of enrollment pause on the long-range financial model. The committee was encouraged to see the financial impact mitigated by the faster-than-expected government revenues increase.

# Coversheet

## Approve Minutes: Audit Advisory Committee Meeting

**Section:** IV. Action Items  
**Item:** C. Approve Minutes: Audit Advisory Committee Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes of MWA Audit Comm. Meeting 2.28.23.pdf

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

**February 28, 2023**

A meeting of the Audit Committee of the Board of Directors of the Making Waves Academy (the "Committee"), was duly noticed and convened by Zoom video conference call on February 28, 2023, commencing at 2:01 p.m. PST.

The following members attended the meeting:

Phil Gordon, Chair  
Lori Kulvin Crawford  
Janis Glover

Also in attendance:

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

Ms. Kulvin Crawford agreed to take the minutes. Due notice having been given and with all members present, the Chair announced that a quorum was present and called the meeting to order. The meeting proceeded to cover matters on an agenda and in other materials circulated to the Committee prior to the meeting, including CLA Engagement Letters for audit services and tax exemption returns dated February 14, 2023.

**1. OVERVIEW OF AUDIT PLAN**

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

**2. FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX – FISCAL YEAR ENDED JUNE 30, 2022**

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

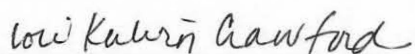
## 2. EXECUTIVE SESSION

The Committee met in executive session with MWA staff and Ms. Huang excused from that portion of the meeting. The Committee approved the engagement of CLA for the annual audit of the financial statements and preparation of the return of organization exempt from income tax for the fiscal year ending June 30, 2023.

The Committee also accepted and approved the Return of Organization Exempt from Income Tax (Form 990) for the fiscal year ended June 30, 2022.

There being no further business to consider, the meeting was adjourned at 2:25 p.m.

Date: February 28, 2023



Lori Kulvin Crawford

# Coversheet

## Declaration of Need

**Section:** IV. Action Items  
**Item:** D. Declaration of Need  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** CTC Declaration of Need CL500 2023-2024.pdf

### BACKGROUND:

The Declaration of Need allows MWA to apply for and the Commission on Teacher Credentialing to issue Emergency Cross-Cultural and Academic Development (CLAD), Limited Assignment Permits, and more for teachers. We anticipate another year where staffing teachers will be difficult and these emergency permits ensure compliance while teachers are enrolled in a current credential program and/or studying to pass required examinations. **No fiscal impact.**

### RECOMMENDATION:

Your approval of the CTC Declaration of Need document will support the compliance requirements of teachers hired for the 2023-2024 school year.



State of California  
 Commission on Teacher Credentialing  
 Certification Division  
 1900 Capitol Avenue  
 Sacramento, CA 95811-4213

Email: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)  
 Website: [www.ctc.ca.gov](http://www.ctc.ca.gov)

## DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: \_\_\_\_\_

Revised Declaration of Need for year: \_\_\_\_\_

### FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: \_\_\_\_\_ District CDS Code: \_\_\_\_\_

Name of County: \_\_\_\_\_ County CDS Code: \_\_\_\_\_

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on \_\_\_/\_\_\_/\_\_\_ certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, \_\_\_\_\_.

Submitted by (Superintendent, Board Secretary, or Designee):

\_\_\_\_\_ *Name*                      \_\_\_\_\_ *Signature*                      \_\_\_\_\_ *Title*

\_\_\_\_\_ *Fax Number*                      \_\_\_\_\_ *Telephone Number*                      \_\_\_\_\_ *Date*

\_\_\_\_\_ *Mailing Address*

\_\_\_\_\_ *E-Mail Address*

### FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY, CHARTER SCHOOL OR NONPUBLIC SCHOOL AGENCY

Name of County \_\_\_\_\_ County CDS Code \_\_\_\_\_

Name of State Agency \_\_\_\_\_

Name of NPS/NPA \_\_\_\_\_ County of Location \_\_\_\_\_

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on \_\_\_/\_\_\_/\_\_\_, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, \_\_\_\_\_.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Name	Signature	Title
Fax Number	Telephone Number	Date
Mailing Address		
EMail Address		

► *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

**AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS**

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

<b>Type of Emergency Permit</b>	<b>Estimated Number Needed</b>
CLAD/English Learner Authorization (applicant already holds teaching credential)	_____
Bilingual Authorization (applicant already holds teaching credential)	_____
List target language(s) for bilingual authorization: _____	
Resource Specialist	_____
Teacher Librarian Services	_____

**LIMITED ASSIGNMENT PERMITS**

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.



Based on the previous year’s actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	
TOTAL	

AUTHORIZATION(S) FOR SINGLE SUBJECT LIMITED ASSIGNMENT PERMITS (A separate page may be used if needed)	ESTIMATED NUMBER NEEDED

**EFFORTS TO RECRUIT CERTIFIED PERSONNEL**

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

**EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL**

Has your agency established a District Intern program? Yes    No

If no, explain. \_\_\_\_\_

Does your agency participate in a Commission-approved college or university internship program? Yes                  No

If yes, how many interns do you expect to have this year? \_\_\_\_\_

If yes, list each college or university with which you participate in an internship program.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

If no, explain why you do not participate in an internship program.

\_\_\_\_\_

\_\_\_\_\_

# Coversheet

## 2022-23 Instructional Minutes and Bell Schedule Revisions

**Section:** IV. Action Items  
**Item:** E. 2022-23 Instructional Minutes and Bell Schedule Revisions  
**Purpose:** Vote  
**Submitted by:** Katharine Mason  
**Related Material:**  
Board Approval Request 031623.pdf  
MWA Academic Calendar\_2022-2024 (v2).pdf  
MWA Instructional Minutes and Bell Schedule\_2022-23\_08292022-FINAL (v2) 5th-6th&7th-8th.pdf  
MWA Instructional Minutes and Bell Schedule\_2022-23\_08292022-FINAL (v2) 9th-12th.pdf

### BACKGROUND:

Changes have been made to this year's planned Instructional Minutes and Bell Schedules to accommodate requests from School Leaders, make corrections, and continue to meet minimum state requirements. Materials attached include a summary of changes, revised Bell Schedules and revised 2022-2023 Calendar (with no changes in total days of operation).

### RECOMMENDATION:

Approve revised 2022-23 planned Instructional Minutes and Bell Schedules.



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## Board Approval Request

### 2022-2023 Instructional Minutes and Bell Schedule Revisions

## Board Approval Request - March 2023

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### Operations

Katharine Mason, Director of School Operations

### Instructional Minutes (IM) / Bell Schedule for 2022-2023

#### Summary of Changes January 24, 2023

Changes made for the following reasons:

1. To implement changes to the Community Building Schedule and Bell Schedule as requested by School Leaders.
2. To ensure MWA meets minimum state requirements for Instructional Minutes for Upper School (64,800) and Middle School (54,000) after corrections and requested edits made.

#### Summary of Changes:

- Changed 4 Day Weeks (Tues - Fri) schedule to hold specific periods when consistent with regular 5 Day Week Mon-Thurs schedule. *No change in IMs.*
- Changed MS Community Building Schedule to accommodate a morning assembly instead of afternoon. *No changes to IMs.*
- Changed 5th/6th lunch to increase from 25 minutes to 30 minutes on Early Fri Tue-Fri weeks only, to align with 30 min lunch periods on Fridays.
  - *Reduced IM for 5th/6th by 30 minutes for the year.*
- Corrected 5th/6th bell schedule and calculations sheet to increase break Mondays-Thursday from 10 minutes to 15 minutes to be in compliance with passing period allowances against instructional minutes.
  - *No actual change for students & staff; IMs reduced by 705.*
- Corrected 5th/6th & 7th/12th lunch and break for Mondays-Thursday to match Bell Schedule (35 & 15 respectively).
  - *Reduced IM for 5th/6th by 1305 and for 7th/12th by 1280.*
- Corrected 5th/6th total days from 180 to 181.
  - *Increased IMs by 295.*

## Board Approval Request - March 2023

- Corrected 7th/12th Fri break to match Bell Schedule
  - *Reduced IM by 270.*
- 1/30/23 through 6/9/23 Upper School (US) lunch was reduced from 35 minutes to 30 minutes Monday-Thursday. (MS lunch stays at 35 minutes) **and** US Flex period increased from 50 minutes to 55 minutes Monday-Thursday.
  - *Resulted in 320 additional IMs for 9th-12th.*

**Resulting Current IM totals:**

Grades	Required Minimum Minutes	Planned Minutes*	Current Overage in Minutes
5th - 6th	54,000	58,590	4,590
7th - 8th	54,000	64,585	10,585
9th - 12th	64,800	65,290	105

\*These totals include the IMs for the two (2) storm closure days on January 4th & 5th, 2023. A J-13A Waiver Application for emergency closure was submitted to account for the lost instructional days and minutes. Approval is anticipated due to the State of Emergency that was enacted during these storms.

**Attachments:**

1. Revised 5th/6th and 7th/8th Bell schedule
2. Revised 9th/12th Bell Schedule
3. Revised 2022-2023 Calendar showing two (2) emergency closure days in Jan 2023

# MWA 2022/23 Calendar

<b>July 2022</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							<b>August 2022</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							<b>September 2022</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30							<b>October 2022</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31						
<b>November 2022</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30							<b>December 2022</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13* 14* 15* 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							<b>January 2023</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							<b>February 2023</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28						
<b>March 2023</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							<b>April 2023</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30							<b>May 2023</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31							<b>June 2023</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6* 7* 8* 9* 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30						

Holidays = 15	Total Instructional Days	181
Recess = 19	Total Teacher Work Days	12
Teacher PD (no school for students) = 7	Totals Saturdays (1/2 Days)	1.5
Teacher Work Day (no school for students) = 4	Total Teacher Workdays	194.5
Saturday Teacher Half Days = 3	Semester 1	81
# First day for 5th/9th Graders = 1	Semester 2	100
* Early Dismissal (1:00pm) = 7		
First & Last Day of School (all students)		
# Progress Reports		
# Summer School		
# Contingency School Days (to be used for unexpected school closures)		
Sustainability Fridays for Staff = 5		
Emergency Closure (counted as instructional days pending J-13A approval)		

## Federal holidays 2022/23

Jul 4, 2022	Independence Day	Nov 24, 2022	Thanksgiving Day	Jan 1, 2023	New Year's Day	Mar 31, 2023	Cesar Chavez Day
Sep 5, 2022	Labor Day	Dec 25, 2022	Christmas Day	Jan 2, 2023	New Year's Day (obs.)	May 29, 2023	Memorial Day
Oct 10, 2022	Indigenous People's Day	Dec 26, 2022	Christmas Day (obs.)	Jan 16, 2023	Martin L. King Day	Jun 19, 2023	Juneteenth
Nov 11, 2022	Veterans Day			Feb 20, 2023	Presidents' Day		

Board Approved: 05/05/2022

## Grades 5-6 Bell Schedule

Regular Bell Schedule								4 Day Weeks (Monday-Thursday)							
(M/W)				(T/Th)				Monday & Wednesday				Tuesday & Thursday			
Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period
7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0
8:30	9:00	30	Advisory	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory
9:05	10:25	80	Period 1	9:05	10:25	80	Period 4	9:05	10:25	80	Period 1	9:05	10:25	80	Period 4
10:30	11:15	45	Flex Period	10:30	11:15	45	Flex Period	10:30	11:15	45	Flex Period	10:30	11:15	45	Flex Period
11:15	11:50	35	Lunch	11:15	11:50	35	Lunch	11:15	11:50	35	Lunch	11:15	11:50	35	Lunch
11:55	1:15	80	Period 2	11:55	1:15	80	Period 5	11:55	1:15	80	Period 2	11:55	1:15	80	Period 5
1:15	1:30	15	Break	1:15	1:30	15	Break	1:15	1:30	15	Break	1:15	1:30	15	Break
1:35	2:55	80	Period 3	1:35	2:55	80	Period 6	1:35	2:55	80	Period 3	1:35	2:55	80	Period 6
Friday								Friday Community Building (by request)				4 Day Weeks (Tuesday-Friday)			
Friday				Friday Community Building (by request)				(T/Th)				W			
Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period
7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0
8:30	9:15	45	Period 1	8:30	9:25	55	Community Building	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory
9:20	10:05	45	Period 2	9:30	10:05	35	Period 1	9:05	10:25	80	Period 4	9:05	10:25	80	Period 1
10:10	10:55	45	Period 3	10:10	10:45	35	Period 2	10:30	11:15	45	Flex Period	10:30	11:15	45	Flex Period
10:55	11:25	30	Brunch/Lunch	10:45	11:25	40	Period 3	11:15	11:50	35	Lunch	11:15	11:50	35	Lunch
11:30	12:15	45	Period 4	11:25	11:55	30	Brunch/Lunch	11:55	1:15	80	Period 5	11:55	1:15	80	Period 2
12:20	1:05	45	Period 5	12:00	12:35	35	Period 4	1:15	1:30	15	Break	1:15	1:30	15	Break
1:10	1:55	45	Period 6	12:40	1:15	35	Period 5	1:35	2:55	80	Period 6	1:35	2:55	80	Period 3
				1:20	1:55	35	Period 6								
Friday															
Time Start	Time End	Minutes	Period					Time Start	Time End	Minutes	Period				
								7:30	8:20	50	Period 0				
								8:30	9:00	30	Advisory				
								9:05	10:25	80	Period 1				
								10:25	10:35	10	Break				
								10:40	12:00	80	Period 2				
								12:00	12:30	30	Lunch				
								12:35	1:55	80	Period 3				

CBS updated 1/10/23 KM



## Grades 7-8 Bell Schedule

Grades 7-8 Bell Schedule															
Grades 7-8 Bell Schedule								4 Day Weeks (Monday-Thursday)							
Monday & Wednesday				Tuesday & Thursday				Monday & Wednesday				Tuesday & Thursday			
Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period
7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0
8:30	9:00	30	Advisory	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory
9:05	10:35	90	Period 1	9:05	10:35	90	Period 4	9:05	10:35	90	Period 1	9:05	10:35	90	Period 4
10:35	10:50	15	Break	10:35	10:50	15	Break	10:35	10:50	15	Break	10:35	10:50	15	Break
10:55	12:25	90	Period 2	10:55	12:25	90	Period 5	10:55	12:25	90	Period 2	10:55	12:25	90	Period 5
12:25	1:00	35	Lunch	12:25	1:00	35	Lunch	12:25	1:00	35	Lunch	12:25	1:00	35	Lunch
1:05	1:55	50	Flex Period	1:05	1:55	50	Flex Period	1:05	1:55	50	Flex Period	1:05	1:55	50	Flex Period
2:00	3:30	90	Period 3	2:00	3:30	90	Period 6	2:00	3:30	90	Period 3	2:00	3:30	90	Period 6
4 Day Weeks (Tuesday-Friday)															
Friday				MS 7-8 Friday Community Building (by request)				(T/Th)				W			
Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period
7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0
8:30	9:20	50	Period 1	8:30	9:25	55	Community Building	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory
9:25	10:15	50	Period 2	9:30	10:10	40	Period 1	9:05	10:35	90	Period 4	9:05	10:35	90	Period 1
10:15	10:25	10	Break	10:15	10:55	40	Period 2	10:35	10:50	15	Break	10:35	10:50	15	Break
10:30	11:20	50	Period 3	10:55	11:05	10	Break	10:55	12:25	90	Period 5	10:55	12:25	90	Period 2
11:25	12:15	50	Period 4	11:10	11:50	40	Period 3	12:25	1:00	35	Lunch	12:25	1:00	35	Lunch
12:15	12:45	30	Lunch	11:55	12:35	40	Period 4	1:05	1:55	50	Flex Period	1:05	1:55	50	Flex Period
12:50	1:40	50	Period 5	12:35	1:05	30	Lunch	2:00	3:30	90	Period 6	2:00	3:30	90	Period 3
1:45	2:35	50	Period 6	1:10	1:50	40	Period 5								
				1:55	2:35	40	Period 6								
Friday															
Time Start	Time End	Minutes	Period												
7:30	8:20	50	Period 0												
8:30	9:00	30	Advisory												
9:05	10:35	90	Period 1												
10:35	10:50	15	Break												
10:55	12:25	90	Period 2												
12:25	1:00	35	Lunch												
1:05	2:35	90	Period 3												

CBS updated 1/10/23 KM

## Grades 9-12 Bell Schedule

Grades 9-12 Bell Schedule								4 Day Weeks (Monday-Thursday)							
Monday & Wednesday				Tuesday & Thursday				Monday & Wednesday				Tuesday & Thursday			
Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period
7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0
8:30	9:00	30	Advisory	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory
9:05	10:35	90	Period 1	9:05	10:35	90	Period 4	9:05	10:35	90	Period 1	9:05	10:35	90	Period 4
10:35	10:50	15	Break	10:35	10:50	15	Break	10:35	10:50	15	Break	10:35	10:50	15	Break
10:55	12:25	90	Period 2	10:55	12:25	90	Period 5	10:55	12:25	90	Period 2	10:55	12:25	90	Period 5
12:25	12:55	30	Lunch	12:25	12:55	30	Lunch	12:25	12:55	30	Lunch	12:25	12:55	30	Lunch
1:00	1:55	55	Flex Period	1:00	1:55	55	Flex Period	1:00	1:55	55	Flex Period	1:00	1:55	55	Flex Period
2:00	3:30	90	Period 3	2:00	3:30	90	Period 6	2:00	3:30	90	Period 3	2:00	3:30	90	Period 6
								4 Day Weeks (Tuesday-Friday)							
Friday				US 9-12 Friday Community Building (by request)				(T/Th)				W			
Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period	Time Start	Time End	Minutes	Period
7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0	7:30	8:20	50	Period 0
8:30	9:20	50	Period 1	8:30	9:10	40	Period 1	8:30	9:00	30	Advisory	8:30	9:00	30	Advisory
9:25	10:15	50	Period 2	9:15	9:55	40	Period 2	9:05	10:35	90	Period 4	9:05	10:35	90	Period 1
10:15	10:25	10	Break	9:55	10:05	10	Break	10:35	10:50	15	Break	10:35	10:50	15	Break
10:30	11:20	50	Period 3	10:10	10:50	40	Period 3	10:55	12:25	90	Period 5	10:55	12:25	90	Period 2
11:25	12:15	50	Period 4	10:55	11:35	40	Period 4	12:25	12:55	30	Lunch	12:25	12:55	30	Lunch
12:15	12:45	30	Lunch	11:35	12:05	30	Lunch	1:00	1:55	55	Flex Period	1:00	1:55	55	Flex Period
12:50	1:40	50	Period 5	12:10	12:50	40	Period 5	2:00	3:30	90	Period 6	2:00	3:30	90	Period 3
1:45	2:35	50	Period 6	12:55	1:35	40	Period 6								
				1:40	2:35	55	Community Building								
Friday								Friday							
Time Start	Time End	Minutes	Period					Time Start	Time End	Minutes	Period				
7:30	8:20	50	Period 0					7:30	8:20	50	Period 0				
8:30	9:00	30	Advisory					8:30	9:00	30	Advisory				
9:05	10:35	90	Period 1					9:05	10:35	90	Period 1				
10:35	10:50	15	Break					10:35	10:50	15	Break				
10:55	12:25	90	Period 2					10:55	12:25	90	Period 2				
12:25	1:00	35	Lunch					12:25	1:00	35	Lunch				
1:05	2:35	90	Period 3					1:05	2:35	90	Period 3				

# Coversheet

## Second Interim Budget Report

**Section:** IV. Action Items  
**Item:** F. Second Interim Budget Report  
**Purpose:** Vote  
**Submitted by:** Wallace Wei  
**Related Material:** 2022-23 2nd Interim - Alternative Form - School.pdf  
2022-23 2nd Interim - Central Office.pdf

### BACKGROUND:

Making Waves Academy (MWA) must submit the second interim Budget for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by March 15th, 2023. CCCOE reviews and then submits the report to the CDE.

### RECOMMENDATION:

To review and approve MWA's 2022-23 2nd Interim Budget.

Budget impact: \$31,536,722.

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

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2022-23

To the entity that approved the charter school:

x) 2022-23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

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

To the County Superintendent of Schools:

x) 2022-23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

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

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

<u>For Approving Entity:</u>	<u>For Charter School:</u>
_____	<u>Alton B. Nelson, Jr.</u>
Name	Name
_____	<u>Chief Executive Officer</u>
Title	Title
_____	<u>510-262-1511</u>
Phone	Phone
_____	<u>anelson@mwacademy.org</u>
E-mail	E-mail

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

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

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

Charter School Name: Making Waves Academy  
 (continued)  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 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 Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A REVENUES</b>										
1. Revenue Limit Sources										
State Aid - Current Year	8011	7,109,318		7,109,318	3,054,737		3,054,737	7,212,388		7,212,388
Education Protection Account State Aid - Current Year	8012	2,960,608		2,960,608	1,402,523		1,402,523	2,999,852		2,999,852
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	3,176,496		3,176,496	1,264,428		1,264,428	3,218,602		3,218,602
Other Revenue Limit Transfers	8091, 8097			-			-			-
<b>Total, Revenue Limit Sources</b>		<b>13,246,422</b>	<b>-</b>	<b>13,246,422</b>	<b>5,721,688</b>	<b>-</b>	<b>5,721,688</b>	<b>13,430,842</b>	<b>-</b>	<b>13,430,842</b>
2. Federal Revenues										
No Child Left Behind	8290		364,657	364,657		91,165	91,165		373,608	373,608
Special Education - Federal	8181, 8182		128,250	128,250					140,500	140,500
Child Nutrition - Federal	8220		297,361	297,361		115,824	115,824		299,487	299,487
Other Federal Revenues	8110, 8260-8299		873,833	873,833		352,298	352,298		973,975	973,975
<b>Total, Federal Revenues</b>		<b>-</b>	<b>1,664,101</b>	<b>1,664,101</b>	<b>-</b>	<b>559,287</b>	<b>559,287</b>	<b>-</b>	<b>1,787,570</b>	<b>1,787,570</b>
3. Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SB-X3-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE		908,320	908,320		472,643	472,643		948,780	948,780
All Other State Revenues	StateRevAO	1,447,597	2,357,701	3,805,298	107,159	1,779,404	1,886,563	1,494,594	2,327,771	3,822,365
<b>Total, Other State Revenues</b>		<b>1,447,597</b>	<b>3,266,021</b>	<b>4,713,618</b>	<b>107,159</b>	<b>2,252,047</b>	<b>2,359,206</b>	<b>1,494,594</b>	<b>3,276,551</b>	<b>4,771,145</b>
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	8,266,985	422,798	8,689,783	6,159,148		6,159,148	7,274,234	407,815	7,682,049
<b>Total, Local Revenues</b>		<b>8,266,985</b>	<b>422,798</b>	<b>8,689,783</b>	<b>6,159,148</b>	<b>-</b>	<b>6,159,148</b>	<b>7,274,234</b>	<b>407,815</b>	<b>7,682,049</b>
<b>5. TOTAL REVENUES</b>		<b>22,961,004</b>	<b>5,352,920</b>	<b>28,313,924</b>	<b>11,987,995</b>	<b>2,811,334</b>	<b>14,799,329</b>	<b>22,199,670</b>	<b>5,471,936</b>	<b>27,671,606</b>
<b>B EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	3,994,460	1,826,227	5,820,687	1,672,812	1,127,121	2,799,933	3,535,835	1,987,888	5,523,723
Certificated Pupil Support Salaries	1200	678,477		678,477	344,058		344,058	656,869		656,869
Certificated Supervisors' and Administrators' Salaries	1300	1,066,419	96,154	1,162,573	277,171	291,377	568,548	1,057,112	96,154	1,153,266
Other Certificated Salaries	1900	368,757	42,908	411,665	226,938		226,938	404,182	42,908	447,090
<b>Total, Certificated Salaries</b>		<b>6,108,113</b>	<b>1,965,289</b>	<b>8,073,402</b>	<b>2,520,979</b>	<b>1,418,498</b>	<b>3,939,477</b>	<b>5,653,998</b>	<b>2,126,950</b>	<b>7,780,948</b>
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	580,372	332,310	912,682	72,106	396,607	468,713	532,032	332,310	864,342
Non-certificated Support Salaries	2200	855,614	46,000	901,614	394,029		394,029	757,848	100,000	857,848
Non-certificated Supervisors' and Administrators' Sal.	2300	242,208	322,798	565,006	101,704	200,000	301,704	251,873	307,815	559,688
Clerical and Office Salaries	2400	813,871		813,871	400,328		400,328	783,904		783,904
Other Non-certificated Salaries	2900	272,049		272,049	119,189		119,189	269,214		269,214
<b>Total, Non-certificated Salaries</b>		<b>2,764,114</b>	<b>701,108</b>	<b>3,465,222</b>	<b>1,087,356</b>	<b>596,607</b>	<b>1,683,963</b>	<b>2,594,871</b>	<b>740,125</b>	<b>3,334,996</b>
3. Employee Benefits										
STRS	3101-3102	1,652,166		1,652,166	698,584		698,584	1,565,204		1,565,204
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	444,351		444,351	202,872		202,872	435,838		435,838
Health and Welfare Benefits	3401-3402	2,023,209		2,023,209	915,819		915,819	1,844,387		1,844,387
Unemployment Insurance	3501-3502	69,683		69,683	62,465		62,465	69,683		69,683
Workers' Compensation Insurance	3601-3602	174,397		174,397	99,575		99,575	167,963		167,963
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802			-			-			-
Other Employee Benefits	3901-3902	2,003,312		2,003,312	948,273		948,273	1,871,445		1,871,445
<b>Total, Employee Benefits</b>		<b>6,367,118</b>	<b>-</b>	<b>6,367,118</b>	<b>2,927,588</b>	<b>-</b>	<b>2,927,588</b>	<b>5,954,520</b>	<b>-</b>	<b>5,954,520</b>
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	133,000		133,000	101,014		101,014	158,000		158,000
Books and Other Reference Materials	4200	11,000		11,000	383		383	11,000		11,000
Materials and Supplies	4300	347,985	24,316	372,301	208,032	8,343	216,375	362,820	24,639	387,459
Noncapitalized Equipment	4400	233,192		233,192	85,525		85,525	283,022		283,022
Food	4700	235	431,765	432,000	43,244	185,809	229,053	56,002	380,448	436,450
<b>Total, Books and Supplies</b>		<b>725,412</b>	<b>456,081</b>	<b>1,181,493</b>	<b>438,198</b>	<b>194,152</b>	<b>632,350</b>	<b>870,844</b>	<b>405,087</b>	<b>1,275,931</b>
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	48,626	131,099	179,725	33,924	41,580	75,504	39,332	131,241	170,573
Dues and Memberships	5300	23,600		23,600	6,236		6,236	25,100		25,100
Insurance	5400	476,925		476,925	288,288		288,288	476,925		476,925
Operations and Housekeeping Services	5500	1,304,362		1,304,362	753,417		753,417	1,254,360		1,254,360
Rentals, Leases, Repairs, and Noncap. Improvements	5600	982,541	1,311,597	2,294,138	1,338,162		1,338,162	1,011,351	1,280,787	2,292,138
Professional/Consulting Services and Operating Expend.	5800	3,881,593	787,746	4,669,339	2,052,242	560,497	2,612,739	4,039,769	787,746	4,827,515
Communications	5900	203,600		203,600	89,323		89,323	203,600		203,600
<b>Total, Services and Other Operating Expenditures</b>		<b>6,921,247</b>	<b>2,230,442</b>	<b>9,151,689</b>	<b>4,561,592</b>	<b>602,077</b>	<b>5,163,669</b>	<b>7,050,437</b>	<b>2,199,774</b>	<b>9,250,211</b>

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

Charter School Name: Making Waves Academy  
 (continued)  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 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 Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual)</b>										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major				-			-			-
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	25,000		25,000	10,617		10,617	25,000		25,000
Total, Capital Outlay		25,000	-	25,000	10,617	-	10,617	25,000	-	25,000
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Debt Service:				-			-			-
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		<b>22,911,004</b>	<b>5,352,920</b>	<b>28,263,924</b>	<b>11,546,330</b>	<b>2,811,334</b>	<b>14,357,664</b>	<b>22,149,670</b>	<b>5,471,936</b>	<b>27,621,606</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		50,000	-	50,000	441,665	-	441,665	50,000	-	50,000
<b>D OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
		50,000	-	50,000	441,665	-	441,665	50,000	-	50,000
<b>F FUND BALANCE, RESERVES</b>										
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	7,432,469		7,432,469	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	7,432,469		7,432,469	7,040,804		7,040,804

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

Charter School Name: Making Waves Academy  
 (continued)  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2022-23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A REVENUES</b>						
1. Revenue Limit Sources						
State Aid - Current Year	8011	7,109,318	3,054,737	7,212,388	103,070	1.45%
Education Protection Account State Aid - Current Year	8012	2,960,608	1,402,523	2,999,852	39,244	1.33%
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	3,176,496	1,264,428	3,218,602	42,106	1.33%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		13,246,422	5,721,688	13,430,842	184,420	1.39%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	364,657	91,165	373,608	8,951	2.45%
Special Education - Federal	8181, 8182	128,250	-	140,500	12,250	9.55%
Child Nutrition - Federal	8220	297,361	115,824	299,487	2,126	0.71%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	873,833	352,298	973,975	100,142	11.46%
Total, Federal Revenues		1,664,101	559,287	1,787,570	123,469	7.42%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	-
Special Education - State	StateRevSE	908,320	472,643	948,780	40,460	4.45%
All Other State Revenues	StateRevAO	3,805,298	1,886,563	3,822,365	17,067	0.45%
Total, Other State Revenues		4,713,618	2,359,206	4,771,145	57,527	1.22%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8,689,783	6,159,148	7,682,049	(1,007,734)	-11.60%
Total, Local Revenues		8,689,783	6,159,148	7,682,049	(1,007,734)	-11.60%
5. TOTAL REVENUES		28,313,924	14,799,329	27,671,606	(642,318)	-2.27%
<b>B EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,820,687	2,799,933	5,523,723	(296,964)	-5.10%
Certificated Pupil Support Salaries	1200	678,477	344,058	656,869	(21,608)	-3.18%
Certificated Supervisors' and Administrators' Salaries	1300	1,162,573	568,548	1,153,266	(9,307)	-0.80%
Other Certificated Salaries	1900	411,665	226,938	447,090	35,425	8.61%
Total, Certificated Salaries		8,073,402	3,939,477	7,780,948	(292,454)	-3.62%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	912,682	468,713	864,342	(48,340)	-5.30%
Non-certificated Support Salaries	2200	901,614	394,029	857,848	(43,766)	-4.85%
Non-certificated Supervisors' and Administrators' Sal.	2300	565,006	301,704	559,688	(5,318)	-0.94%
Clerical and Office Salaries	2400	813,871	400,328	783,904	(29,967)	-3.68%
Other Non-certificated Salaries	2900	272,049	119,189	269,214	(2,835)	-1.04%
Total, Non-certificated Salaries		3,465,222	1,683,963	3,334,996	(130,226)	-3.76%
3. Employee Benefits						
STRS	3101-3102	1,652,166	698,584	1,565,204	(86,962)	-5.26%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	444,351	202,872	435,838	(8,513)	-1.92%
Health and Welfare Benefits	3401-3402	2,023,209	915,819	1,844,387	(178,822)	-8.84%
Unemployment Insurance	3501-3502	69,683	62,465	69,683	-	0.00%
Workers' Compensation Insurance	3601-3602	174,397	99,575	167,963	(6,434)	-3.69%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-
Other Employee Benefits	3901-3902	2,003,312	948,273	1,871,445	(131,867)	-6.58%
Total, Employee Benefits		6,367,118	2,927,588	5,954,520	(412,598)	-6.48%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	133,000	101,014	158,000	25,000	18.80%
Books and Other Reference Materials	4200	11,000	383	11,000	-	0.00%
Materials and Supplies	4300	372,301	216,375	387,459	15,158	4.07%
Noncapitalized Equipment	4400	233,192	85,525	283,022	49,830	21.37%
Food	4700	432,000	229,053	436,450	4,450	1.03%
Total, Books and Supplies		1,181,493	632,350	1,275,931	94,438	7.99%

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

Charter School Name: Making Waves Academy  
 (continued)  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2022-23

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	179,725	75,504	170,573	(9,152)	-5.09%
Dues and Memberships	5300	23,600	6,236	25,100	1,500	6.36%
Insurance	5400	476,925	288,288	476,925	-	0.00%
Operations and Housekeeping Services	5500	1,304,362	753,417	1,254,360	(50,002)	-3.83%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,294,138	1,338,162	2,292,138	(2,000)	-0.09%
Professional/Consulting Services and Operating Expend.	5800	4,669,339	2,612,739	4,827,515	158,176	3.39%
Communications	5900	203,600	89,323	203,600	-	0.00%
Total, Services and Other Operating Expenditures		9,151,689	5,163,669	9,250,211	98,522	1.08%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	25,000	10,617	25,000	-	0.00%
Total, Capital Outlay		25,000	10,617	25,000	-	0.00%
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		28,263,924	14,357,664	27,621,606	(642,318)	-2.27%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		50,000	441,665	50,000	-	0.00%
<b>D OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		50,000	441,665	50,000	-	0.00%
<b>F FUND BALANCE, RESERVES</b>						
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	7,432,469	7,040,804		
<b>Components of Ending Fund Balance :</b>						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	7,040,804	7,432,469	7,040,804	-	0.00%



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

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 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	FY 2022-23			Totals for FY 2023-24	Totals for FY 2024-25
		Unrestricted	Restricted	Total		
<b>A REVENUES</b>						
<b>1. Revenue Limit Sources</b>						
State Aid - Current Year	8011	7,212,388	0	7,212,388	7,400,594	7,622,612
Education Protection Account State Aid - Current Year	8012	2,999,852	0	2,999,852	2,271,970	2,340,129
State Aid - Prior Years	8019	0	0	0		
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0	0		
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0	0		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	0		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0	0	0		
Charter Schools Funding in lieu of Property Taxes	8096	3,218,602	0	3,218,602	3,816,758	3,931,261
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		13,430,842	0	13,430,842	13,489,322	13,894,002
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0	373,608	373,608	390,221	401,928
Special Education - Federal	8181, 8182	0	140,500	140,500	137,262	141,380
Child Nutrition - Federal	8220	0	299,487	299,487	422,733	435,415
Other Federal Revenues	8110, 8260-8299	0	973,975	973,975	723,226	744,922
Total, Federal Revenues		0	1,787,570	1,787,570	1,673,442	1,723,645
<b>3. Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	948,780	948,780	785,141	808,695
All Other State Revenues	StateRevAO	1,494,594	2,327,771	3,822,365	3,824,119	3,938,842
Total, Other State Revenues		1,494,594	3,276,551	4,771,145	4,609,260	4,747,537
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	7,274,234	407,815	7,682,049	10,182,710	10,488,191
Total, Local Revenues		7,274,234	407,815	7,682,049	10,182,710	10,488,191
<b>5. TOTAL REVENUES</b>						
		22,199,670	5,471,936	27,671,606	29,954,734	30,853,375
<b>B EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	3,535,835	1,987,888	5,523,723	6,044,386	6,225,718
Certificated Pupil Support Salaries	1200	656,869	0	656,869	856,346	882,037
Certificated Supervisors' and Administrators' Salaries	1300	1,057,112	96,154	1,153,266	1,397,525	1,439,450
Other Certificated Salaries	1900	404,182	42,908	447,090	477,231	491,548
Total, Certificated Salaries		5,653,998	2,126,950	7,780,948	8,775,488	9,038,753
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	532,032	332,310	864,342	962,670	991,550
Non-certificated Support Salaries	2200	757,848	100,000	857,848	935,679	963,749
Non-certificated Supervisors' and Administrators' Sal.	2300	251,873	307,815	559,688	539,901	556,098
Clerical and Office Salaries	2400	783,904	0	783,904	890,500	917,215
Other Non-certificated Salaries	2900	269,214	0	269,214	157,680	162,410
Total, Non-certificated Salaries		2,594,871	740,125	3,334,996	3,486,430	3,591,022

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

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2022-23

Description	Object Code	FY 2022-23			Totals for FY 2023-24	Totals for FY 2024-25
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	1,565,204	0	1,565,204	1,786,345	1,839,936
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	435,838	0	435,838	465,411	479,374
Health and Welfare Benefits	3401-3402	1,844,387	0	1,844,387	2,095,325	2,158,185
Unemployment Insurance	3501-3502	69,683	0	69,683	71,774	73,928
Workers' Compensation Insurance	3601-3602	167,963	0	167,963	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	1,871,445	0	1,871,445	2,250,882	2,318,409
Total, Employee Benefits		5,954,520	0	5,954,520	6,856,350	7,062,044
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	158,000	0	158,000	126,690	130,491
Books and Other Reference Materials	4200	11,000	0	11,000	2,060	2,122
Materials and Supplies	4300	362,820	24,639	387,459	374,406	385,638
Noncapitalized Equipment	4400	283,022	0	283,022	122,931	126,618
Food	4700	56,002	380,448	436,450	444,960	458,309
Total, Books and Supplies		870,844	405,087	1,275,931	1,071,047	1,103,178
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0	0	0		
Travel and Conferences	5200	39,332	131,241	170,573	147,110	151,523
Dues and Memberships	5300	25,100	0	25,100	21,733	22,385
Insurance	5400	476,925	0	476,925	810,341	834,651
Operations and Housekeeping Services	5500	1,254,360	0	1,254,360	1,240,493	1,277,708
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,011,351	1,280,787	2,292,138	2,280,562	2,348,979
Professional/Consulting Services and Operating Expend.	5800	4,039,769	787,746	4,827,515	4,979,722	5,130,613
Communications	5900	203,600	0	203,600	209,708	215,999
Total, Services and Other Operating Expenditures		7,050,437	2,199,774	9,250,211	9,689,669	9,981,858
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis or)</b>						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0		
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	25,000	0	25,000	25,750	26,520
Total, Capital Outlay		25,000	0	25,000	25,750	26,520
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
<b>8. TOTAL EXPENDITURES</b>		22,149,670	5,471,936	27,621,606	29,904,734	30,803,375
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		50,000	0	50,000	50,000	50,000

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

Charter School Name: Making Waves Academy  
 (continued) \_\_\_\_\_  
 CDS #: 07-10074-0114470  
 Charter Approving Entity: Contra Costa County  
 County: Contra Costa  
 Charter #: 0868  
 Fiscal Year: 2022-23

Description	Object Code	FY 2022-23			Totals for FY 2023-24	Totals for FY 2024-25
		Unrestricted	Restricted	Total		
<b>D OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		50,000	0	50,000	50,000	50,000
<b>F FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a As of July 1	9791	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

**Making Waves Academy  
Budget FY2023**

**MWA Central Office  
2nd Interim Budget**

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
36	8981	John Regina Scully (JRS)	2,812,201	2,605,473	(206,728)	-7%	
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,309,643	-	0%	
41		<b>Total Income</b>	<b>4,121,844</b>	<b>3,915,116</b>	<b>(206,728)</b>	<b>-5%</b>	
42							
46							
47		<b>Expenses</b>					
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	205,000	193,000	(12,000)	-6%	
53	1900	Certificated Other Salaries	-	-	-		
54	2100	Classified Instructional Aide Salaries	-	-	-		
55	2200	Classified Support Staff Salaries	-	-	-		
56	2300	Classified Supervisor & Administrator Salaries	2,029,524	1,967,939	(61,585)	-3%	Savings from HR Generalist and Director of Talent projected to start from Mar and Apr of 2023
57	2400	Classified Clerical and Office Salaries	202,908	168,138	(34,770)	-17%	Savings from Compliance Manager and Outreach & Marketing Coordinator projected to start from Mar and Apr of 2023
58	2900	Classified Other Salaries	-	-	-		
59		<b>Total Salaries</b>	<b>2,437,432</b>	<b>2,329,076</b>	<b>(108,355)</b>	<b>-4%</b>	
60	3101	Certificated STRS	69,177	68,508	(668)	-1%	
61	3301	Certificated Social Security/Medicare	155,382	149,657	(5,725)	-4%	
62	3401	Certificated Health & Welfare Benefits	292,837	269,607	(23,230)	-8%	Savings from vacant positions projected to start from Mar and Apr of 2023
63	3501	Certificated Unemployment Insurance	12,668	12,668	0	0%	
64	3601	Certificated Workers Comp Insurance	31,687	30,278	(1,409)	-4%	
65	3701	Certificated Retirement Match	74,810	71,096	(3,714)	-5%	
66	3999	Accrued Paid Time Off	98,948	49,923	(49,025)	-50%	Adjusted to match accrual trend from historical data
67		<b>Total Benefits</b>	<b>735,508</b>	<b>651,736</b>	<b>(83,772)</b>	<b>-11%</b>	
68		<b>Total Salaries &amp; Benefits</b>	<b>3,172,940</b>	<b>2,980,812</b>	<b>(192,127)</b>	<b>-6%</b>	
69							

**Making Waves Academy  
Budget FY2023**

**MWA Central Office  
2nd Interim Budget**

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
70	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
71	4200	Books and Other Reference Materials	1,700	1,400	(300)	-18%	
72	4315	Custodial Supplies	-	-	-		
73	4325	Instructional Materials & Supplies	-	-	-		
74	4330	Office Supplies	9,900	12,900	3,000	30%	
75	4390	Other Food	2,000	1,500	(500)	-25%	
76	4410	Furniture, Equipment & Supplies (non-capitalized)	1,000	1,000	-	0%	
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	30,000	30,000	-	0%	
81		<b>Total Supplies</b>	<b>64,050</b>	<b>66,250</b>	<b>2,200</b>	<b>3%</b>	
82	5210	Conference Fees	26,000	26,000	-	0%	
83	5215	Travel - Mileage, Parking, Tolls	4,200	3,100	(1,100)	-26%	
84	5220	Travel - Airfare & Lodging	11,500	7,000	(4,500)	-39%	
85	5225	Travel - Meals & Entertainment	4,700	3,200	(1,500)	-32%	
86	5305	Professional Dues & Memberships	28,500	31,250	2,750	10%	
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	85,000	15,000	21%	More legal research on various issues
100	5805	External Management and Administrative Fees	-	-	-		
101	5806	County Oversight Fees	-	-	-		
102	5810	Contracted Services	315,950	311,950	(4,000)	-1%	
103	5810.001	Food Service Administration	-	-	-		
104	5810.002	Student Information & Assessment	66,800	66,800	-	0%	

**Making Waves Academy  
Budget FY2023**

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
105	5810.003	Student Transportation	-	-	-		
106	5810.004	Intervention & Consultation	5,000	1,000	(4,000)	-80%	
107	5810.005	Psychological Services	5,000	1,000	(4,000)	-80%	
108	5810.006	Substitute Teachers	-	-	-		
109	5810.007	Interscholastic - Coaches	-	-	-		
110	5810.008	Information Technology	101,004	100,004	(1,000)	-1%	
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	92,250	92,250	-	0%	
118	5851	Continuing Education Support	25,000	15,000	(10,000)	-40%	
119	5853	Payroll Processing Fees	68,000	63,000	(5,000)	-7%	
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	4,800	1,050	28%	
125	5920	Landlines and Office Based Phones	-	-	-		
126	5992	Bank fees	1,000	500	(500)	-50%	
127	6900	Depreciation and Amortization	-	-	-		
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
129		<b>Total Contract Services</b>	<b>884,854</b>	<b>868,054</b>	<b>(16,800)</b>	-2%	
130							
131		Total Salaries & Benefits	3,172,940	2,980,812	(192,127)	-6%	
132		Total Supplies	64,050	66,250	2,200	3%	
133		Total Contract Services	884,854	868,054	(16,800)	-2%	
134		<b>Total Expenses</b>	<b>4,121,844</b>	<b>3,915,116</b>	<b>(206,727)</b>	-5%	
135							
136		<b>Net Income</b>	<b>0</b>	<b>0</b>			

# Coversheet

## Auditor Engagement Letter 2022-23

**Section:** IV. Action Items  
**Item:** G. Auditor Engagement Letter 2022-23  
**Purpose:** Vote  
**Submitted by:** Wallace Wei  
**Related Material:** Statement of Work - Audit Services.pdf

### BACKGROUND:

Education Code Section 41020 requires that each LEA must contract with an audit firm for their fiscal year audit by April 1 of each fiscal year. A copy of the audit contract of each school district is to be filed with CCCOE by April 1. The fee proposed by our current auditor, CLA, increased by 8% from last year.

### RECOMMENDATION:

Renew the audit service agreement with our current auditor, CLA.

Fiscal Impact: \$31,560.



CliftonLarsonAllen LLP  
<https://www.claconnect.com>

## Statement of Work - Audit Services

February 14, 2023

This document constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated September 11, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Making Waves Academy ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2023.

Lili Huang is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive years for any firm where the principal of the audit and the reviewing principal have been the same in each of those years. This is the fourth consecutive year Lili Huang will be the engagement principal.

### **Scope of audit services**

We will audit the financial statements of Making Waves Academy, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements").

The statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the following supplementary information accompanying the financial statements in relation to the financial statements as a whole:

- Schedule of Expenditures of Federal Awards
- Schedule of Instructional Time
- Schedule of Average Daily Attendance
- Reconciliation of Annual Financial Report With Audited Financial Statements

The following supplementary information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

- Local Education Agency Organization Structure

### **Nonaudit services**

We will also provide the following nonaudit services:



- Preparation of your financial statements and the related notes.
- Preparation of the supplementary information.
- Preparation of adjusting journal entries, as needed.
- Preparation of the Data Collection Form.
- Preparation of the informational tax returns.

### **Audit objectives**

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

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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) and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of

federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

- Reporting on compliance related to state programs and expressing an opinion (or disclaimer of opinion) on compliance with the laws and regulations of the state programs in accordance with the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

We also will issue a written report on state compliance upon completion of our audit.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material

noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Override of Management Controls
- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, Government Auditing Standards, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, Government Auditing Standards do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly

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

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not

changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1)

management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance

with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

### **Use of financial statements**

Should you decide to include or incorporate by reference these financial statements and our auditors'

report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

### **Engagement administration and other matters**

We expect to begin our audit on approximately May 1, 2023.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create



the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California Department of Education, California State Controllers Office, and authorizer(s), or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education, California State Controllers Office, and authorizer(s). If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

**Fees**

Our professional fees are detailed in the table below. We will also bill for expenses (including travel, internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. There is a ten percent withholding clause per Education Code 14505. **Service Professional Fee**

Audit services, includes procedures for one major federal program (if additional programs are required to be tested they will be billed at \$6,500 per additional program)	\$25,500
Data Collection Form SF-FAC and single audit reporting package	\$1,050
Informational tax returns	\$3,500
Technology and client support fee	\$1,510
Total	\$31,560

Additional state compliance procedures related to changes to the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will be billed as out-of-scope.

**Unexpected circumstances**

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

**Changes in accounting and audit standards**

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

**Agreement**

We appreciate the opportunity to provide to you the services described in this SOW under the MSA and believe this SOW accurately summarizes the significant terms of our audit engagement. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to audit

services. If you have any questions, please let us know. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**

**Response:**

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

CLA  
CLA

*Lili Huang*

---

Lili Huang, Principal

**Client**

ORG:

---

NAME:

---

TITLE:

---

SIGN:

---

DATE:

---

# Coversheet

## Form 990 and 199 Tax Returns for 2021-22

**Section:** IV. Action Items  
**Item:** H. Form 990 and 199 Tax Returns for 2021-22  
**Purpose:** Vote  
**Submitted by:** Hung Mai  
**Related Material:** FY2022 990 and 199 Tax Returns.pdf

RECOMMENDATION:

Review and approve 2021-22 990 Federal and 199 California Tax Returns

## 2021 Tax Return(s)

**Prepared for** MAKING WAVES ACADEMY  
CLIENT CODE: A274942:V1

**Account Number** 131839  
**Release Number** 2021.05040

**Prepared by** CLIFTONLARSONALLEN LLP  
2210 EAST ROUTE 66  
GLENORA, CA  
91740  
  
(626) 857-7300

**Processing** Date: 02/01/2023  
Time: 12:30:48

**Special  
Instructions**

**Messages**

## Return Information

### CAUTION

- Schedule A (Form 990-T). The description of the unrelated trade or business has been left blank. The Schedule A worksheet, General Information section, Description of unrelated trade or business field, may be used to complete this information. This should be reviewed and corrected before filing the return. (28724)

Signed-off by dela49896 11/23/2022 3:45 PM PST

- California. Form 199, Page 2, line 16. Depreciation expense has been included on line 16 but no entries have been made on the Federal General tab, Depreciation Options and Overrides worksheet, Depreciation Options and Overrides section. It will be necessary to complete the applicable information on Depreciation Options and Overrides worksheet if Form 3885 or 3885F is desired. (23007)

Signed-off by dela49896 11/23/2022 3:45 PM PST

### INFORMATIONAL

- Form 990. Page 3, Part IV, Line 11a. The question on line 11a has calculated an answer of "Yes" based on the corresponding data on Part X, line 10 of the balance sheet. If this is not correct make an entry of "N" on the corresponding field on the Form 990 worksheet, Checklist of Required Schedules. (35932)

Signed-off by dela49896 11/23/2022 3:45 PM PST

- Form 990. Page 3, Part IV, Line 11f. The question on line 11f has calculated an answer of "Yes" based on the presence of the FIN 48 statement on Schedule D, Part XIII. If this is not correct make an entry of "N" on the corresponding field on the Form 990 worksheet, Checklist of Required Schedules. (35937)

Signed-off by dela49896 11/23/2022 3:45 PM PST

- Form 990. Page 8, Part VII, line 2. The total number (6) of individuals who received more than \$100,000 in reportable compensation from the organization has been calculated from the entries on the Form 990 worksheet, List of Officers, Directors, Trustees, Key Employees, etc., section. This should be reviewed. If there were any individuals who received more than \$100,000 in reportable compensation from the organization that were not included on the Form 990 worksheet, List of Officers, Directors, Trustees, Key Employees, etc., section, this calculated number will be incorrect. An entry may be made on the Form 990 worksheet, Other Compensation Information section to override this item. (33424)

Signed-off by dela49896 11/23/2022 1:36 PM PST

## Return Information

- Electronic Filing. The ERO signature has been printed on Form 8879-TE for Form 990. If this is not desired it may be suppressed by making the appropriate entry on the Electronic Filing worksheet, Electronic Return Originator - Overrides section. (37915)

Signed-off by dela49896 11/23/2022 1:36 PM PST

- Electronic Filing. The following EFIN 954052 is being used to electronically file Form 990. Be sure that this EFIN is listed in the IRS database and is in accepted status for processing of Exempt Organization returns. The IRS Ogden help desk (866 255-0654) may be contacted to update this EFIN for electronic filing of Exempt Organization returns if necessary. (37015)

Signed-off by dela49896 1/27/2023 1:41 PM PST

- Electronic Filing. The name control indicated in the electronic filing for this return is MAKI. If this information isn't correct, an override is available on the General; Electronic Filing; Other option; Business name control - override field. Publication 4163 can be used to understand the rules regarding what the name control should be. Businesses or authorized representatives may contact the IRS Business Specialty Line at 1-800-829-4933 for assistance. (39455)

Signed-off by dela49896 11/23/2022 1:36 PM PST

- Electronic Filing. Form 990 has been selected for electronic filing. If a printed copy of the return is generated and electronic processing of the return is completed, do not mail the printed copy of the return to the IRS. Form 8879-TE must be retained by the electronic return originator for three years. (39494)

Signed-off by dela49896 1/27/2023 1:41 PM PST

- Form 8868 Extension Information. Form 990 is allowed one 6-month extension. The extension for Form 990 is automatic and must be requested by filing Form 8868 on or before November 15, 2022. Form 990-T is being prepared and is also allowed one 6-month extension. The extension for Form 990-T must be requested by filing Form 8868 on or before November 15, 2022. (34479)

Signed-off by dela49896 11/23/2022 1:36 PM PST

- California Electronic Filing. The California Form 199 return has been selected for electronic filing. If a printed copy of the California return is generated and electronic processing of the return is completed, do not mail the printed copy of return to the Franchise Tax Board. (31017)

Signed-off by dela49896 11/23/2022 1:36 PM PST



## Return Information

- California does not allow software vendors to print and/or distribute preliminary or draft forms, or forms that are not approved. Once California releases final forms and they are approved, the forms will be available on the following release and can be filed at that time. (39396)

Signed-off by dela49896 11/23/2022 1:36 PM PST

Draft



A274942

Input Override Report

2/1/2023

Worksheet: Form 990 Return of Organization Exempt from Income Tax

Section: Prior Year Revenue

Total revenue - O/R.....26,162,120

Section: Prior Year Expenses

Revenue less expenses - O/R.....3,421,420

Draft

DEBR40713 - 05/02/19 08:32AM WORKSHEET ESTIMATE PREPARATION

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DEBR40713 - 10/07/18 01:31PM WORKSHEET FORM 990

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TOTAL  
FOOD  
PSYCHOLOGICAL  
SP ED

Draft

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List

## 2021 Return Summary

**MAKING WAVES ACADEMY** 20-8967421

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**FORM 990:**

TOTAL REVENUE	27,331,193.
TOTAL EXPENSES	26,024,225.
EXCESS <DEFICIT>	1,306,968.
BEGINNING NET ASSETS	5,683,836.
CHANGES IN NET ASSETS	0.
ENDING NET ASSETS	6,990,804.

**BALANCE SHEET ANALYSIS**

ENDING TOTAL ASSETS	9,802,840.
ENDING TOTAL LIABILITIES	2,812,036.
ENDING TOTAL NET ASSETS OR FUND BALANCES	6,990,804.
ENDING TOTAL ASSETS MINUS LIABILITIES AND NET ASSETS	0.
ENDING NET ASSETS DIFFERENCE BETWEEN PAGE 1 AND PAGE 11	0.

---

**CALIFORNIA FORM 199:**

GROSS RECEIPTS	27,331,193.
TOTAL EXPENSES	26,024,225.
EXCESS	1,306,968.
BEGINNING NET ASSETS	5,683,836.
CHANGES IN NET ASSETS	0.
ENDING NET ASSETS (1)	6,990,804.
FILING FEES	0.
TOTAL TAX	0.

**BALANCE SHEET ANALYSIS**

ENDING TOTAL ASSETS	9,802,840.
ENDING TOTAL LIABILITIES	2,812,036.
ENDING TOTAL NET ASSETS OR FUND BALANCES (2)	6,990,804.
ENDING TOTAL ASSETS MINUS LIABILITIES AND NET ASSETS	0.
ENDING NET ASSETS DIFFERENCE BETWEEN ITEMS (1) AND (2)	0.

---

## 2021 Return Summary

**MAKING WAVES ACADEMY**

**20-8967421**

	FEDERAL	CALIFORNIA
FORM NAME	990	FORM 199
E-FILE REQUESTED	YES	YES
DUE DATE	11/15/22	11/15/22
EXTENDED DUE DATE		05/15/23
DIRECT DEPOSIT	N/A	N/A
ELECTRONIC WITHDRAWAL	N/A	N/A
DATE CALCULATED	02/01/23	02/01/23
TIME CALCULATED	12:27:51	12:27:51
RELEASE VERSION	2021.05040	2021.05040

Draft



CliftonLarsonAllen LLP  
CLAconnect.com

Making Waves Academy  
4123 Lakeside Drive  
Richmond, CA 94806

Making Waves Academy:

Enclosed is the organization's 2021 Exempt Organization return.

Specific filing instructions are as follows.

### **FORM 990 RETURN:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2023 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

### **CALIFORNIA FORM 199 RETURN:**

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

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

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

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

Sincerely,

CliftonLarsonAllen LLP

Draft





CliftonLarsonAllen LLP  
CLAconnect.com

**MAKING WAVES ACADEMY**  
**FORM 990 INCOME TAX RETURN**  
**FOR YEAR ENDED JUNE 30, 2022**

Draft

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

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form 8879-TE

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

2021

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer MAKING WAVES ACADEMY EIN or SSN 20-8967421

Name and title of officer or person subject to tax ALTON B. NELSON, JR. CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 10 rows (1a-10a) and 3 columns: Form type, Total revenue, Total tax, Tax based on investment income, Balance due, Total tax, Total tax, FMV of assets at end of tax year, Tax due, Amount of credit payment requested.

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) ... and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

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

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\* Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

9540525902 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MEI-LI HUANG Date 02/01/23

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2021)

Form **990**

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

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>MAKING WAVES ACADEMY</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>4123 LAKESIDE DRIVE</b> City or town, state or province, country, and ZIP or foreign postal code <b>RICHMOND, CA 94806</b> <b>F</b> Name and address of principal officer: <b>ALTON B. NELSON, JR.</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>20-8967421</b> <b>E</b> Telephone number <b>510-262-1511</b> <b>G</b> Gross receipts \$ <b>27,331,193.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.MAKINGWAVESACADEMY.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2007</b> <b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE GOAL OF THE ACADEMY IS TO ADVANCE STUDENTS TO AND THROUGH COLLEGE OR POST-SECONDARY EDUCATION.</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>7</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>7</b> <b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a) ..... <b>5</b> <b>204</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>20</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> <b>0.</b>																									
<b>Revenue</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td style="text-align: right;">26,162,120.</td> <td style="text-align: right;">27,330,631.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">562.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td style="text-align: right;">26,162,120.</td> <td style="text-align: right;">27,331,193.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	26,162,120.	27,330,631.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	0.	0.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	0.	562.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	0.	0.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	26,162,120.	27,331,193.							
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**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>ALTON B. NELSON, JR., CEO</b> Type or print name and title	Date _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MEI-LI HUANG</b>	Preparer's signature <b>MEI-LI HUANG</b>	Date <b>02/01/23</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P02383735</b>
	Firm's name ▶ <b>CLIFTONLARSONALLEN LLP</b> Firm's address ▶ <b>2210 EAST ROUTE 66 GLENDORA, CA 91740</b>	Firm's EIN ▶ <b>41-0746749</b>	Phone no. (626) <b>857-7300</b>		

May the IRS discuss this return with the preparer shown above? See instructions .....  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [ ]

1 Briefly describe the organization's mission:
MAKING WAVES COMMITS TO RIGOROUSLY AND HOLISTICALLY PREPARING STUDENTS TO GAIN ACCEPTANCE TO AND GRADUATE FROM COLLEGE TO ULTIMATELY BECOME VALUABLE CONTRIBUTORS TO THE WORKFORCE AND THEIR COMMUNITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 23,950,784. including grants of \$ ) (Revenue \$ )
MAKING WAVES ACADEMY WILL ENSURE THAT OUR YOUTH ACQUIRE THE SKILLS NECESSARY TO GAIN ACCEPTANCE TO AND GRADUATE FROM COLLEGE. MAKING WAVES ACADEMY SERVED OVER 1,100 CHILDREN IN THE FY 21/22.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 23,950,784.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	<b>3</b>	X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>4</b>	X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>11a</b> X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....	<b>11c</b>	X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11e</b>	X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b> X	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>21</b>	X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return ..... <b>2a</b> 204		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? ..... <b>2b</b> X	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? ..... <b>3a</b>		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O ..... <b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ..... <b>4a</b>		X
<b>b</b>	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? ..... <b>5a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? ..... <b>5b</b>		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? ..... <b>5c</b>		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? ..... <b>6a</b>		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? ..... <b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? ..... <b>7a</b>		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? ..... <b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? ..... <b>7c</b>		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year ..... <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ..... <b>7e</b>		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ..... <b>7f</b>		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... <b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? ..... <b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? ..... <b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? ..... <b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? ..... <b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 ..... <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ..... <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders ..... <b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) ..... <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? ..... <b>12a</b>		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year ..... <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? ..... <b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans ..... <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand ..... <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? ..... <b>14a</b>		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O ..... <b>14b</b>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? ..... <b>15</b>		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? ..... <b>16</b>		X
If "Yes," complete Form 4720, Schedule O.			
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? ..... <b>17</b>		
If "Yes," complete Form 6069.			

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?		X
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **ALTON B. NELSON JR. - 510-262-1511**  
**4123 LAKESIDE DRIVE, RICHMOND, CA 94806**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALTON B. NELSON, JR. CHIEF EXECUTIVE OFFICER	50.00			X			313,358.	0.	72,246.	
(2) EVANGELIA WARD-JACKSON SENIOR SCHOOL DIRECTOR	50.00				X		180,134.	0.	35,407.	
(3) XIUSHI WEI CHIEF FINANCIAL OFFICER	50.00			X			181,199.	0.	21,039.	
(4) ELIZABETH MARTINEZ CHIEF OPERATING OFFICER	50.00			X			169,809.	0.	29,568.	
(5) LISA DODSON MANAGING DIRECTOR OF TALENT	50.00				X		166,982.	0.	24,657.	
(6) DAMON EDWARDS CHIEF TECHNOLOGY OFFICER	50.00				X		146,130.	0.	31,152.	
(7) ALICA KLEIN PRESIDENT	15.00	X		X			0.	0.	0.	
(8) LAYLA NARAJON DIRECTOR	1.00	X					0.	0.	0.	
(9) ESTHER HUGO DIRECTOR	1.00	X					0.	0.	0.	
(10) JESSICA LAUGHLIN DIRECTOR	1.00	X					0.	0.	0.	
(11) MARGARET WATSON DIRECTOR	1.00	X					0.	0.	0.	
(12) ANA BARRON DIRECTOR	1.00	X					0.	0.	0.	
(13) JANIS GLOVER DIRECTOR	1.00	X					0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b>							1,157,612.	0.	214,069.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							1,157,612.	0.	214,069.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
FRUGE PSYCHOLOGICAL ASSOC INC 1300 CLAY ST. SUITE 600, OAKLAND, CA 94612	PSYCHOLOGIST	689,524.
PACHECO'S CLEANING SERVICE 2025 DOVER AVE, SAN PABLO, CA 94806	JANITORIAL SERVICES	404,975.
NOB HILL CATERING INC 601 TAYLOR WAY, SAN CARLOS, CA 94070	STUDENT FOOD SERVICES	389,460.
RTF EDU ENTERPRISES, INC., 22568 MISSION BLVD. SUITE 517, HAYWARD, CA 94541	INTERVENTION	275,527.
LINDE GROUP 6550 VALLEJO ST #300, EMERYVILLE, CA 94608	IT SERVICES	262,874.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **8**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	17,254,637.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	10,075,994.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			27,330,631.			
<b>Program Service Revenue</b>	<b>2 a</b>	<b>Business Code</b>					
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		562.			562.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
<b>d</b> Net gain or (loss)							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	<b>11 a</b>	<b>Business Code</b>					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			27,331,193.	0.	0.	562.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	859,801.	773,820.	85,981.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	13,150,179.	11,986,105.	1,164,074.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	1,296,070.	1,218,734.	77,336.	
<b>9</b> Other employee benefits .....	1,760,892.	1,614,129.	146,763.	
<b>10</b> Payroll taxes .....	477,968.	413,346.	64,622.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	97,429.	88,660.	8,769.	
<b>c</b> Accounting .....	28,088.	25,279.	2,809.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,918,582.	2,750,017.	168,565.	
<b>12</b> Advertising and promotion .....	12,945.		12,945.	
<b>13</b> Office expenses .....	530,997.	487,580.	43,417.	
<b>14</b> Information technology .....	984,799.	896,167.	88,632.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	2,865,249.	2,694,174.	171,075.	
<b>17</b> Travel .....	7,733.	7,037.	696.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	95,939.	87,304.	8,635.	
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	18,201.	18,201.		
<b>23</b> Insurance .....	238,429.	216,970.	21,459.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>INSTRUCTIONAL MATERIALS</b>	311,642.	311,642.		
<b>b</b> <b>OTHER EXPENSES</b>	225,164.	217,501.	7,663.	
<b>c</b> <b>STUDENT TRANSPORTATION</b>	144,118.	144,118.		
<b>d</b> _____				
<b>e</b> All other expenses _____				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	26,024,225.	23,950,784.	2,073,441.	0.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	2,876,150.	<b>1</b>	5,105,196.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	4,356,802.	<b>4</b>	4,099,453.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	352,959.	<b>9</b>	310,496.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 458,213.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 170,518.	305,896.	<b>10c</b> 287,695.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	7,891,807.	<b>16</b>	9,802,840.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,644,814.	<b>17</b>	2,160,247.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	563,157.	<b>19</b>	651,789.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,207,971.	<b>26</b>	2,812,036.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	5,683,836.	<b>27</b>	6,990,804.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	5,683,836.	<b>32</b>	6,990,804.
<b>33</b> Total liabilities and net assets/fund balances .....	7,891,807.	<b>33</b>	9,802,840.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	27,331,193.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	26,024,225.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,306,968.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	5,683,836.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	6,990,804.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>b</b> Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form **990** (2021)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

<b>Name of the organization</b> <p style="text-align:center"><b>MAKING WAVES ACADEMY</b></p>	<b>Employer identification number</b> <p style="text-align:center"><b>20-8967421</b></p>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**b 33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** *(continued)*

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2021</b>	<b>(iii) Distributable Amount for 2021</b>
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016			
<b>b</b> From 2017			
<b>c</b> From 2018			
<b>d</b> From 2019			
<b>e</b> From 2020			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017			
<b>b</b> Excess from 2018			
<b>c</b> Excess from 2019			
<b>d</b> Excess from 2020			
<b>e</b> Excess from 2021			

Schedule A (Form 990) 2021

**Part VI**

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

Draft

**Schedule B**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

**MAKING WAVES ACADEMY**

Employer identification number

**20-8967421**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2021)

Name of organization  <b>MAKING WAVES ACADEMY</b>	Employer identification number  <b>20-8967421</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

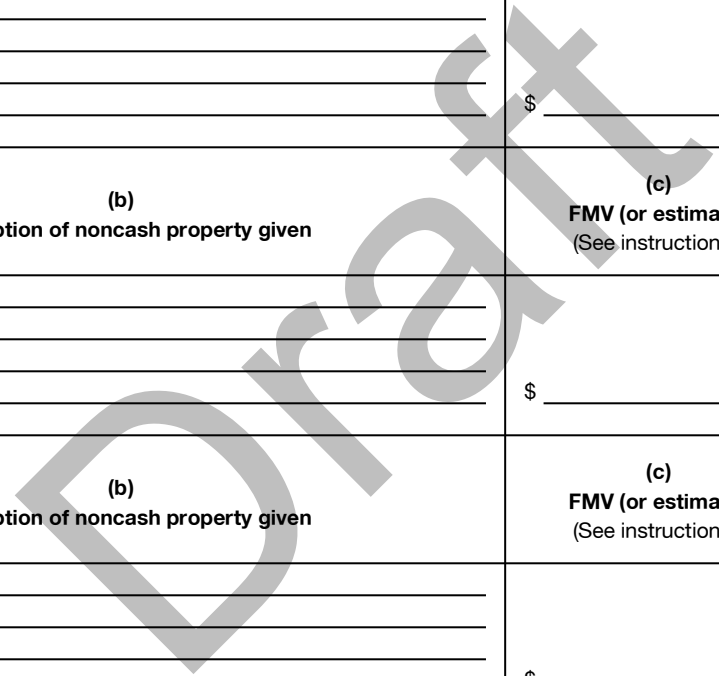
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MARIN COMMUNITY FOUNDATION  5 HAMILTON LANDING, STE 200  NAVATO, CA 94949	\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	JOHN H & REGINA K SCULLY FOUNDATION  591 REDWOOD HWY FRONTAGE RD, STE 3250  MILL VALLEY, CA 94941	\$ 8,900,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	JP MORGAN CHARITABLE GIVING FUND  165 TOWNSHIP LINE RD, STE 1200  JENKINTOWN, PA 19046	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	SCULLY, BRIAN  591 REDWOOD HWY FRONTAGE RD, STE 3250  MILL VALLEY, CA 94941	\$ 51,772.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization  <b>MAKING WAVES ACADEMY</b>	Employer identification number  <b>20-8967421</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____



Name of organization <b>MAKING WAVES ACADEMY</b>	Employer identification number <b>20-8967421</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment \_\_\_\_\_ %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		435,813.	148,118.	287,695.
d Equipment		22,400.	22,400.	0.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				287,695.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	27,331,193.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	27,331,193.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	27,331,193.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	26,024,225.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	26,024,225.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	26,024,225.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

THE SCHOOL IS A NONPROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED. THE SCHOOL IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSES. THE SCHOOL FILES AN EXEMPT SCHOOL RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.

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

Draft

**SCHEDULE E**  
**(Form 990)**

**Schools**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

**MAKING WAVES ACADEMY**

Employer identification number

**20-8967421**

**Part I**

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....
  - 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
  - 3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II .....
- NONDISCRIMINATORY POLICY INCLUDED IN ALL ADVERTISEMENTS & ENROLLMENT MATERIALS.**
- 
- 
- 
- 4 Does the organization maintain the following?
    - a Records indicating the racial composition of the student body, faculty, and administrative staff? .....
    - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..
    - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....
    - d Copies of all material used by the organization or on its behalf to solicit contributions? .....

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

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  - 5 Does the organization discriminate by race in any way with respect to:
    - a Students' rights or privileges? .....
    - b Admissions policies? .....
    - c Employment of faculty or administrative staff? .....
    - d Scholarships or other financial assistance? .....
    - e Educational policies? .....
    - f Use of facilities? .....
    - g Athletic programs? .....
    - h Other extracurricular activities? .....

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

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  - 6a Does the organization receive any financial aid or assistance from a governmental agency? .....
  - 6b Has the organization's right to such aid ever been revoked or suspended? .....

If you answered "Yes" on either line 6a or line 6b, explain on Part II.

  - 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

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

Schedule E (Form 990) 2021



**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

**LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:**

**MAKING WAVES ACADEMY IS A PUBLIC CHARTER SCHOOL. THE SCHOOL RECEIVES PER PUPIL FUNDING FROM THE STATE OF CALIFORNIA.**

Draft

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ALTON B. NELSON, JR. CHIEF EXECUTIVE OFFICER	(i)	313,358.	0.	0.	49,982.	22,264.	385,604.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) EVANGELIA WARD-JACKSON SENIOR SCHOOL DIRECTOR	(i)	180,134.	0.	0.	27,743.	7,664.	215,541.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) XIUSHI WEI CHIEF FINANCIAL OFFICER	(i)	181,199.	0.	0.	5,544.	15,495.	202,238.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ELIZABETH MARTINEZ CHIEF OPERATING OFFICER	(i)	169,809.	0.	0.	7,841.	21,727.	199,377.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LISA DODSON MANAGING DIRECTOR OF TALENT	(i)	166,982.	0.	0.	4,620.	20,037.	191,639.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DAMON EDWARDS CHIEF TECHNOLOGY OFFICER	(i)	146,130.	0.	0.	8,539.	22,613.	177,282.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

**MAKING WAVES ACADEMY**

Employer identification number

**20-8967421**

FORM 990, PART VI, SECTION A, LINE 7A:

THE NUMBER OF DIRECTORS SHALL BE NO LESS THAN FIVE (5) AND NO MORE THAN FIFTEEN (15), UNLESS CHANGED BY AMENDMENTS TO THESE BYLAWS. A BOARD SEAT SHALL BE RESERVED AT ALL TIMES FOR A PARENT/GUARDIAN REPRESENTATIVE.

FORM 990, PART VI, SECTION A, LINE 8B:

MAKING WAVES ACADEMY HAS NO COMMITTEE THAT HAS THE AUTHORITY TO ACT ON BEHALF OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS AUDIT COMMITTEE FOR APPROVAL BEFORE FILING, AND THE FULL BOARD OF DIRECTORS APPROVES THE FORM 990 BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

MONITORING IS PERFORMED REGULARLY BY THE OFFICERS TO IDENTIFY POTENTIAL CONFLICTS OF INTEREST. ANY QUESTION OF A CONFLICT IS ADDRESSED WITH THE INTERESTED PERSON, WHO IS REQUIRED TO DISCLOSE THE EXISTENCE OF ANY FINANCIAL INTEREST AND BE AFFORDED THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE BOARD AND EXECUTIVE DIRECTOR. IF A CONFLICT OF INTEREST IS IDENTIFIED, THE APPROPRIATE ACTION IS TAKEN, INCLUDING LIMITATIONS TO THE INDIVIDUAL'S INFLUENCE ON RELATED BUSINESS MATTERS.

FORM 990, PART VI, SECTION B, LINE 15A:

THE BOARD DETERMINES THE CEO COMPENSATION BASED ON COMPARABILITY DATA. IT ALSO CONSULTS WITH THE CEO ON THE COMPENSATION OF C-SUITE POSITIONS AS WELL

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

Schedule O (Form 990) 2021

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

AS REVIEWS PERIODIC BENCHMARKS FOR POSITIONS ACROSS THE ORGANIZATION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER FEES FOR SERVICES:

PROGRAM SERVICE EXPENSES	2,639,631.
MANAGEMENT AND GENERAL EXPENSES	168,565.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	2,808,196.

OVERSIGHT FEES:

PROGRAM SERVICE EXPENSES	110,386.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	110,386.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 2,918,582.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR. THE SCHOOL'S AUDIT ADVISORY COMMITTEE ASSUMES THE RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT; AND THE SCHOOL'S FINANCE ADVISORY COMMITTEE ASSUMES THE RESPONSIBILITY FOR THE REVIEW AND COMPILATION OF ITS FINANCIAL STATEMENTS.

TAXABLE YEAR  
**2021**

# California Exempt Organization Annual Information Return

128941 12-29-21  
FORM

**199**

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) **07/01/2021**, and ending (mm/dd/yyyy) **06/30/2022**

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

Additional information. See instructions. FEIN **20-8967421**

Street address (suite or room) **4123 LAKESIDE DRIVE** PMB no.

City **RICHMOND** State **CA** ZIP code **94806**

Foreign country name Foreign province/state/county Foreign postal code

**A** First return  Yes  No  
**B** Amended return  Yes  No  
**C** IRC Section 4947(a)(1) trust  Yes  No  
**D** Final information return?  
 Dissolved  Surrendered (Withdrawn)  Merged/Reorganized  
 Enter date: (mm/dd/yyyy) \_\_\_\_\_  
**E** Check accounting method: (1)  Cash (2)  Accrual (3)  Other  
**F** Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990) (4)  Other 990 series  
**G** Is this a group filing? See instructions  Yes  No  
**H** Is this organization in a group exemption  Yes  No  
 If "Yes," what is the parent's name? \_\_\_\_\_  
**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions  Yes  No  
**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No  
**K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
 If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_  
**L** Is the organization a limited liability company?  Yes  No  
**M** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No  
**N** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No  
**O** Is federal Form 1023/1024 pending?  Yes  No  
 Date filed with IRS \_\_\_\_\_

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	562	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received <b>STMT 1</b>	3	27,330,631	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B	4	27,331,193	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	27,331,193	00
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	26,024,225	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	1,306,968	00
<b>Filing Fee</b>	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	<b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result	16		00

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer **CEO** Title Date  Telephone

Preparer's signature **MEI-LI HUANG** Date **02/01/23** Check if self-employed  **P02383735**  PTIN

Firm's name (or yours, if self-employed) and address **CLIFTONLARSONALLEN LLP** **41-0746749**  Firm's FEIN

**2210 EAST ROUTE 66** **(626) 857-7300**  Telephone

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

**MAKING WAVES ACADEMY**

20-8967421

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

128951 01-19-22

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1		00	
	2	Interest	•	2	562	00	
	3	Dividends	•	3		00	
	4	Gross rents	•	4		00	
	5	Gross royalties	•	5		00	
	6	Gross amount received from sale of assets (See instructions)	•	6		00	
	7	Other income	•	7		00	
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		8	562	00	
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00	
	10	Disbursements to or for members	•	10		00	
	11	Compensation of officers, directors, and trustees	•	11	859,801	00	
	12	Other salaries and wages	•	12	13,150,179	00	
	<b>Expenses and Disbursements</b>	13	Interest	•	13		00
		14	Taxes	•	14	477,968	00
		15	Rents	•	15	2,865,249	00
		16	Depreciation and depletion (See instructions)	•	16	18,201	00
		17	Other expenses and disbursements	•	17	8,652,827	00
		18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		18	26,024,225	00

<b>Schedule L Balance Sheet</b>	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		2,876,150		5,105,196
2 Net accounts receivable		4,356,802		4,099,453
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments				
10 a Depreciable assets	542,073		458,213	
b Less accumulated depreciation	(236,177)	305,896	(170,518)	287,695
11 Land				
12 Other assets <b>STMT 4</b>		352,959		310,496
13 <b>Total assets</b>		7,891,807		9,802,840
<b>Liabilities and net worth</b>				
14 Accounts payable		1,644,814		2,160,247
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities <b>STMT 5</b>		563,157		651,789
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		5,683,836		6,990,804
22 <b>Total liabilities and net worth</b>		7,891,807		9,802,840

<b>Schedule M-1 Reconciliation of income per books with income per return</b>			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1 Net income per books	•	1,306,968	7 Income recorded on books this year not included in this return. Attach schedule
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		
6 Total. Add line 1 through line 5		1,306,968	
			1,306,968



MAKING WAVES ACADEMY

20-8967421

CA 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>DATE OF GIFT</u>	<u>AMOUNT</u>
MARIN COMMUNITY FOUNDATION	5 HAMILTON LANDING, STE 200 NAVATO, CA 94949	12/15/21	1,000,000.
JOHN H & REGINA K SCULLY FOUNDATION	591 REDWOOD HWY FRONTAGE RD, STE 3250 MILL VALLEY, CA 94941	06/06/22	8,900,000.
JP MORGAN CHARITABLE GIVING FUND	165 TOWNSHIP LINE RD, STE 1200 JENKINTOWN, PA 19046	09/28/21	100,000.
SCULLY, BRIAN	591 REDWOOD HWY FRONTAGE RD, STE 3250 MILL VALLEY, CA 94941	11/22/21	51,772.
TOTAL INCLUDED ON LINE 3			<u>10,051,772.</u>

Draft

MAKING WAVES ACADEMY

20-8967421

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 2

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HRS WORKED/WK</u>	<u>COMPENSATION</u>
ALTON B. NELSON, JR. 4123 LAKESIDE DRIVE RICHMOND, CA 94806	CHIEF EXECUTIVE OFFICER 50.00	405,251.
XIUSHI WEI 4123 LAKESIDE DRIVE RICHMOND, CA 94806	CHIEF FINANCIAL OFFICER 50.00	226,934.
ELIZABETH MARTINEZ 4123 LAKESIDE DRIVE RICHMOND, CA 94806	CHIEF OPERATING OFFICER 50.00	227,616.
ALICA KLEIN 4123 LAKESIDE DRIVE RICHMOND, CA 94806	PRESIDENT 15.00	0.
LAYLA NARAJON 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
ESTHER HUGO 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
JESSICA LAUGHLIN 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
MARGARET WATSON 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
ANA BARRON 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.
JANIS GLOVER 4123 LAKESIDE DRIVE RICHMOND, CA 94806	DIRECTOR 1.00	0.

TOTAL TO FORM 199, PART II, LINE 11

859,801.

MAKING WAVES ACADEMY

20-8967421

CA 199	OTHER EXPENSES	STATEMENT 3
<u>DESCRIPTION</u>		<u>AMOUNT</u>
INSTRUCTIONAL MATERIALS		311,642.
OTHER EXPENSES		225,164.
STUDENT TRANSPORTATION		144,118.
PENSION PLAN CONTRIBUTIONS		1,296,070.
OTHER EMPLOYEE BENEFITS		1,760,892.
LEGAL FEES		97,429.
ACCOUNTING FEES		28,088.
OTHER PROFESSIONAL FEES		2,918,582.
ADVERTISING AND PROMOTION		12,945.
OFFICE EXPENSES		530,997.
INFORMATION TECHNOLOGY		984,799.
TRAVEL		7,733.
CONFERENCES AND CONVENTIONS		95,939.
INSURANCE		238,429.
TOTAL TO FORM 199, PART II, LINE 17		<u>8,652,827.</u>

CA 199	OTHER ASSETS	STATEMENT 4	
<u>DESCRIPTION</u>		<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
PREPAID EXPENSES AND DEFERRED CHARGES		352,959.	310,496.
TOTAL TO FORM 199, SCHEDULE L, LINE 12		<u>352,959.</u>	<u>310,496.</u>

CA 199	OTHER LIABILITIES	STATEMENT 5	
<u>DESCRIPTION</u>		<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
DEFERRED REVENUE		563,157.	651,789.
TOTAL TO FORM 199, SCHEDULE L, LINE 18		<u>563,157.</u>	<u>651,789.</u>

CA 199	FUND BALANCES	STATEMENT 6	
<u>DESCRIPTION</u>		<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		5,683,836.	6,990,804.
TOTAL TO FORM 199, SCHEDULE L, LINE 21		<u>5,683,836.</u>	<u>6,990,804.</u>

022

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

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

TAXABLE YEAR

**2021**

**California e-file Return Authorization for Exempt Organizations**

FORM

**8453-EO**

Exempt Organization name	Identifying number
<b>MAKING WAVES ACADEMY</b>	<b>20-8967421</b>

**Part I Electronic Return Information** (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	<b>27,331,193</b>
2 Total gross income (Form 199, line 8)	2	<b>27,331,193</b>
3 Total expenses and disbursements (Form 199, line 9)	3	<b>26,024,225</b>

**Part II Settle Your Account Electronically for Taxable Year 2021**

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
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**Part III Banking Information** (Have you verified the exempt organization's banking information?)

5 Routing number _____	7 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6 Account number _____	

**Part IV Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign Here**      Signature of officer \_\_\_\_\_      Date \_\_\_\_\_      **CEO**      Title \_\_\_\_\_

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.**

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO</b>	ERO's signature	<b>MEI-LI HUANG</b>	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN	<b>P02383735</b>
<b>Must Sign</b>	Firm's name (or yours if self-employed) and address	<b>CLIFTONLARSONALLEN LLP</b> <b>2210 EAST ROUTE 66</b> <b>GLENDORA, CA</b>				Firm's FEIN	<b>41-0746749</b>
						ZIP code	<b>91740</b>

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer</b>	Paid preparer's signature	_____	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
<b>Must Sign</b>	Firm's name (or yours if self-employed) and address	_____			Firm's FEIN
					ZIP code

FTB 8453-EO 2021

# Coversheet

## e-Rate Priority 2 Contract

**Section:** V. Consent Action Items  
**Item:** A. e-Rate Priority 2 Contract  
**Purpose:** Vote  
**Submitted by:** Damon Edwards

**Related Material:**

R\_CDWG Response to Making Waves Academy Form 470 230015617.pdf  
R\_CDWG Response to Making Waves Academy Form 470 230015647.pdf

**BACKGROUND:**

"eRate" is a federally mandated program that provides discounts of up to 90% to help eligible schools obtain affordable Internet access. The attached eRate Priority 2 proposals are for Cisco support contracts and equipment that support Internet connectivity for the MWA campus.

**RECOMMENDATION:**

Please approve the CDW eRate agreements with the following fiscal impact:

CDW Contract # 100625 annual fiscal impact before eRate Funding: \$68,796.75

CDW Contract # 100624 annual fiscal impact before eRate Funding: \$50,107.75

Combined total fiscal impact before eRate funding: \$118,904.5



# Making Waves Academy

Form 470 230015617

2/20/2023

E-Rate Year 26 / Funding Year 2023-2024

Digital Copy



CDW Government LLC  
230 N. Milwaukee Ave.  
Vernon Hills, IL 60061

Making Waves Academy  
4123 Lakeside Drive  
Richmond, CA, 94806

02/20/2023



One CDW Way  
230 N. Milwaukee Avenue  
Vernon Hills, IL 60061  
P: 847.371.5800  
F: 847.465.6800  
Toll-free: 800.808.4239  
cdwg.com/PeopleWhoGetIT

**RE: CDW•G's Response to Making Waves Academy's Form 470 230015617**

Dear Mr. Edwards,

CDW•G understands the objective of the RFP is for Making Waves Academy to identify a reliable and experienced supplier partner capable of managing your network infrastructure needs. Our response demonstrates CDW•G's ability to contribute to the overall success of this initiative. Specific advantages of partnering with us include:

- CDW•G has been providing E-Rate support to K-12 customers since our inception in 1998, and CDW•G is one of the largest E-Rate providers in the country. We have a dedicated internal team that is highly trained and knowledgeable regarding the E-Rate program. Since the E-Rate Modernization in 2015, CDW•G has been awarded over 18,050 E-Rate projects totaling over \$677M in total equipment delivered to schools throughout the United States.
- CDW•G maintains strong relationships with more than 1,000 vendor partners to provide the best products, services, and support to our customers, including leading networking partners well versed in Internal Connections (IC) and Basic Maintenance of Internal Connections (BMIC).
- With CDW•G, you are supported by a highly trained and experienced account team, including a dedicated account manager who is responsible for coordinating all your needs and ensuring customer satisfaction.

CDW•G is proud to support you through your E-Rate journey with our dedicated resources and technical expertise. Should you have any questions regarding our response, please contact your Account Manager, Austin Romero, at 312-547-2890, or via email at [austrom@cdwg.com](mailto:austrom@cdwg.com). We thank you for the opportunity to participate in the 470 response process and are confident you will find our response advantageous from both a strategic and budgetary standpoint.

Sincerely,

A handwritten signature in blue ink that reads "Justin Schwier".

Justin Schwier  
Manager, Proposals  
CDW Government LLC





# CDW Government Overview

CDW is a leading multi-brand technology solutions provider to business, government, education and healthcare organizations in the United States, the United Kingdom and Canada. A Fortune 500 company with multi-national capabilities, CDW was founded in 1984 and employs approximately 15,100 coworkers. We have an expansive network of offices near major cities and a large team of field coworkers across the United States.

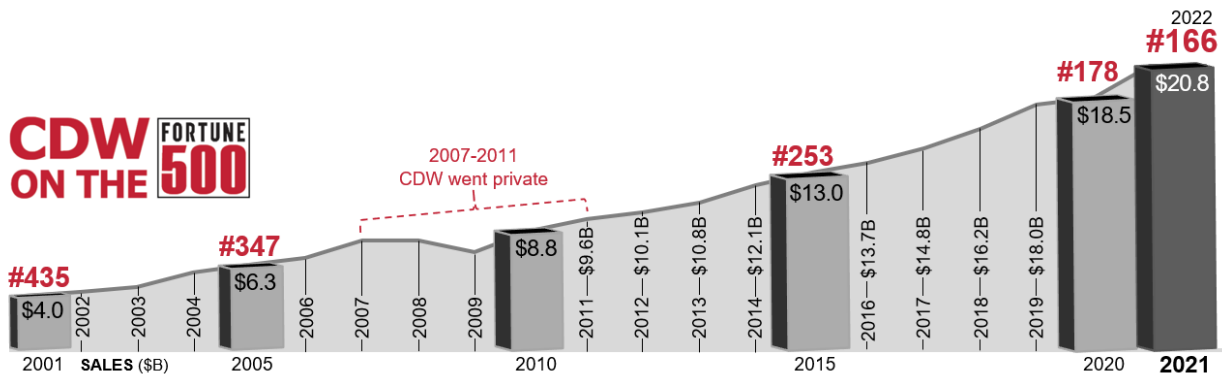
### CDW QUICK FACTS

- **Headquarters:** Vernon Hills, IL
- **2022 Annual Net Sales:** \$24B
- **# of Coworkers:** 15,100
- **# of U.S. Sales Offices:** 28
- **# of Customers:** 250,000+
- **Fortune 500 Rank (2022):** 166

Our broad array of offerings range from discrete hardware and software products to integrated IT solutions such as mobility, security, data center optimization, cloud computing, virtualization and collaboration. We are technology neutral, with a product portfolio that includes more than 100,000 products from more than 1,000 brands. We provide our products and solutions through our sales and service delivery teams, consisting of nearly 6,000 customer-facing coworkers, including more than 2,000 field sellers, highly skilled technology specialists and advanced service delivery engineers.

CDW debuted on the Fortune 500 in 2001, at No. 435. CDW's rise in the rankings highlights its sustainable, profitable growth over the years, from \$4 billion in sales in 2001 to \$24 billion in 2022. CDW now ranks at number 166 on the FORTUNE 500 list for 2022. CDW ranks at No. 4 on CRN's 2022 Solution Provider 500 list.

CDW Government LLC is the wholly-owned subsidiary of CDW LLC. Our customer base is quite diverse, ranging from state and local government, federal, healthcare, K-12 and higher education.



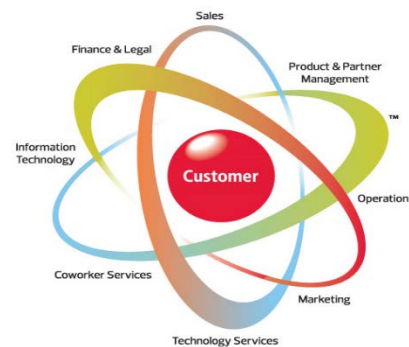
## Total Solutions

CDW offers a full range of products and services that enable your organization to develop the best total solution to meet your specific needs while attaining the most value for your organization. CDW provides expert consulting, design, configuration, installation, and lifecycle management services. Our offerings are extremely comprehensive as follows:

CDW OFFERINGS	
<b>PRODUCTS &amp; PARTNERSHIPS</b>	<p><b>100,000+ products</b> from more than 1,000 vendors including Acer, Adobe, Cisco, Dell, EMC, HP, IBM, Lenovo, Microsoft, NetApp, and VMware</p>
<b>TECHNOLOGY SERVICES</b>	<ul style="list-style-type: none"> <li>e-Procurement integration</li> <li>Leasing services</li> <li>Managed services</li> <li>Pre-shipment configuration</li> <li>Professional services</li> <li>Warranty and maintenance</li> </ul>
<b>TOTAL SOLUTIONS</b>	<ul style="list-style-type: none"> <li>Cloud</li> <li>Collaboration</li> <li>Data center and networking</li> <li>Managed Print Services</li> <li>Point of Sale</li> <li>Security</li> <li>Software management</li> <li>Total Mobility Management</li> </ul>

## Customer-Focused Philosophy

CDW continues to maintain the strong customer focus that has been the key to our success. We adhere to a core philosophy known as the CDW Circle of Service, which means that everything we do revolves around you – the customer. It drives us to provide outstanding customer service and the best value. Our objective is to have Making Waves Academy view us as a valuable extension of your IT staff. We seek to achieve this goal by providing superior customer service through our large and experienced sales and service delivery teams. Our Market Research Team works with a third-party research firm to measure customer loyalty and satisfaction through customer surveys.



**CDW Circle of Service**

## Strengths, Best Practices, and Value

By aligning with CDW, your organization can take advantage of our strengths, best practices, and value-added services. Highlights include:

- Experienced account team supports your day-to-day IT needs and also helps develop appropriate strategies for future product and service needs.
- Value-added presales consulting resources ensure solutions are tailored to meet your operational and budgetary requirements.
- Strong partnerships with vendors enable us to provide technology roadmaps, quick responses to questions, and competitive pricing.
- On-line procurement capabilities streamline and standardize purchasing as well as support flexible reporting and improved decision making.
- Two large ISO 9001 certified distribution centers, efficient inventory management capabilities, and distribution channel partnerships result in quick product turnaround.
- Highly trained and experienced technicians provide pre-shipment configuration services and quality assurance checks to maximize productivity.
- Flexible logistical capabilities accommodate standard or urgent delivery.
- Our breadth and depth of capabilities enables us to deliver a streamlined and cost-effective total solution from planning to ongoing management.
- CDW's business model provides local and nationwide support.
- Our financial strength and leadership will enable us to continue supporting Making Waves Academy with leading-edge technology solutions.

## Large Onsite Inventories

CDW has two large strategically located distribution centers controlled by a state-of-the-art Warehouse Management System (WMS) that ensures speed and accuracy throughout the order fulfillment and distribution processes. CDW has a 450,000-square-foot distribution center located at our headquarters in Vernon Hills, IL and a 513,000-square-foot distribution center located in North Las Vegas, NV. These locations facilitate quick distribution of products to our growing customer base throughout the country. The Vernon Hills (VH) distribution center focuses on distributing products to customers east of the Mississippi River while the Las Vegas (LV) distribution center primarily serves the western part of the United States.

CDW holds more than \$300M of available inventory in our two CDW-owned distribution centers that total almost 1M square feet. Our ISO 9001, 14001 and 28000 certified strategically located distribution centers provide speed, accuracy, and excellent geographic coverage across the United States. We have access to more than 100,000 top brand-name products from more than 1,000 leading manufacturers.



450,000-square-foot distribution center in IL

513,000-square-foot distribution center in NV

Due to the size of our facilities that span four levels of storage and three level picking modules, forklifts are required to stock and pick products as needed. Our product lineup includes desktops, notebooks, servers, peripherals, networking and communications equipment, software, accessories,

plotters, network printers, desktop printers, and print supplies. CDW offers everything your IT operation could possibly need – from enterprise solutions to mouse pads.

## Funding Information & Resources – K12

While we utilize many avenues to lower costs, our primary focus is being the best-valued solution for Making Waves Academy. While providing strategic cost savings for our customers, we do not sacrifice our unique value-added offerings, because we know long term, we are providing substantial savings and support. As a vendor agnostic technology integrator, we do not push brands; we orchestrate best fit solutions. This is because Making Waves Academy is better off with solutions that make the most sense for their need. We have relationships with all the top manufacturers and service partners and have compared each of their offerings to your unique needs and objectives. For Making Waves Academy's deployment, we have tailored a custom solution which provides the most value to you for every stage of your program.

We know Making Waves Academy's need for vendor support does not stop at deployment completion. Maintaining technology program innovativeness and alignment with your education goals is a continuous and daunting task. In fact, in a year, your program will look very different. You need a vendor that does more than meet your RFP's technology requirements; you need a vendor partner that shares a passion for education and continued development. CDW•G does not rest on our laurels; we pledge to remain dedicated to supporting the full scope of Making Waves Academy's technology and related educational needs. Our partners all offer the same enthusiasm, ensuring we achieve all your program goals.

CDW•G addresses Making Waves Academy's requirements to highlight our proposed value-added services; aimed at increasing educator effectiveness, saving you budget dollars and saving you valuable IT staff time.

## Get-Ed Funding Overview

### GetEdFunding.com

CDW•G hosts GetEdFunding.com, a free grant-finding resource, providing access to billions of dollars' worth of educational funding opportunities. As the sponsor of the GetEdFunding website, CDW•G's mission is to help educators and institutions to uncover the funds they need to supplement shoestring budgets, expand innovative programs, prepare students for the increasingly complex skills they'll need to participate in tomorrow's workforce and help close the equity gap in educating students from all backgrounds and circumstances. This tool is dedicated to helping educators identify the funding that is needed to take learning to the next level.

This site is current, built by tapping by a wide range of print and electronic sources, web searches, organizations' web pages, communication with program administrators, and conversations with long-standing contacts. In the case of federal grants, which rely on congressional approval for continued funding, best efforts have been made to tie down agencies' sense of the likelihood of future funding. Those programs pending congressional approval are included in this collection so that they may get on your radar as future possibilities.

GetEdFunding is created by educational professionals, for educational professionals. It is designed to be an easy-to-use, relevant and reliable database. Former and currently practicing educators from various levels of pre-K through higher education and experienced educational publishing writer/editors have touched every stage of this database development. Their work included conducting research, writing entries, fact-checking, aligning curriculum, copyediting, data entry, and beta testing, among others. In addition to experienced educational publishing professionals, the team includes an education grant specialist, community college instructor, high school math teacher,

special needs educator, district technology coordinator, library/media specialist, ELL teacher and elementary teacher.

This site helps Making Waves Academy reduce the energy your teachers are spending to search for programs and money. This rich resource of grant and funding opportunities is expanded, updated, and monitored daily. You can search by six criteria, including 41 areas of focus, eight content areas and any of the 21st century themes and skills that support your curriculum. Once you are registered on the site, you can save the grants of greatest interest, then return to read about them at any time. Further, this site provides a tool for your teachers to tap into resources that are already available and applicable to their learning plans. For example, there are over 60 STEM specific programs currently available for application.

Please reach out to your Account Manager for more information and accessibility to these great programs that are here to serve your school or district. Having the expertise to connect schools and districts like your own to the government programs and their relief efforts, we can take the tedious work out of your schedule and optimize the overall process. Then you can take more time to consider your long-term options, determine what is right for you, and be on your way to greater education initiatives. Thinking about what new technology can bring for future innovation in education, is a process that starts today, with the right financial mindset and tools on your side.

### Our Part in the Newest Government Funding Initiative

Approximately 30% of all public K-12 students live in households either without an internet connection or device adequate for distance learning at home. With the onset of the COVID-19 pandemic, this “homework gap” has widened exponentially, and nearly 16 million students lack the baseline technology requirements for distance learning, including reliable highspeed internet, sufficient data plans, and a computer, laptop or tablet device.



The **Emergency Connectivity Fund (ECF)**- part of the American Rescue Plan- was established in March 2021 to enhance digital equity to internet access in homes in order to support distance learning. Given that we have been providing reimbursement to K-12 & Library customers since our inception in 1998, we have the upper hand when it comes to helping customers get the right support they need for the project of their choosing. For instance, our dedicated internal team is highly trained and knowledgeable regarding all FCC reimbursement programs; we know the lay of the land when it comes to working all angles within this domain for over 20 years. More specifically, we have stayed informed and connected around the emergence of the Emergency Connectivity Fund, so that we can assist in the global crisis most effectively in the short-term and the long-term. Again, we have been awarded over 17,000 projects totaling over \$511M in total equipment and services delivered to U.S. schools, and we have never lost funding for a school, as substantiated by countless audits. CDW can be the asset that a school or district needs in securing funding, gaining leverage, and emerging with confidence.

With over 200 government and education contracts, we are the nation’s largest direct response provider of multi-brand technology products and services to date. We are proud to offer our vendor-agnostic expertise towards future goals and initiatives that will benefit the new generation of schools and their students. Making Waves Academy can count on our coworkers to maintain drive and momentum through economically difficult times our customers may face, and thereby put our best foot forward and serve up high-quality and cutting-edge technology, maintenance and support, for the growing demands of educators. Let us know how we can help you get from point A to point B, and your Account Management team will be ready to begin the collaborative process.

## CDW•G as a Partner in Student Development

We believe that technology empowers students and educators to make the learning process more interactive, individualized, and hands-on. If properly deployed, technology fosters a more effective learning environment that helps students develop the necessary 21st century skills to succeed in their current environment, at the college level, and in their future careers.

For this reason, we applaud Making Waves Academy for your work in providing students the opportunity to unlock their potential through individualized, technology-based education and the impact you have had in the success of so many students. We are humbled to contribute to this

mission and have enjoyed our history collaborating with Making Waves Academy to provide students affordable access to technology. Like technology, we continue to focus on process improvements to ensure we remain a contributing factor to the success of the Making Waves Academy program.

We have experience handling complex deployments for the largest school districts in the country. We have deployed devices nationwide, and we have the logistics capabilities to get your devices to your students, even in adverse conditions. Over the past 20+ years, CDW's technology infrastructure solutions have stayed in line with emerging technologies. Keeping up with those technologies, such as collaboration solutions, cloud, mobility and virtualization, has been a major aspect of our ability to grow as a company. In 2020, CDW acquired Amplified IT, a leading provider of education-focused services and cloud-based software, enabling and empowering schools to leverage the innovation of Google for Education and Google Cloud

We have actively expanded our catalog, certifications and solutions to address the latest developments in technology, including cloud, IoT, drones and esports, in order to support the changing needs of our customers. In addition, we have dedicated CDW•G resources aligned to these solution areas to help our customers understand and implement them. Moving forward, we expect the landscape in which we compete to continue to evolve as new technologies are developed, and we will continue to evolve with those technologies.

## Supporting Equity in Digital Learning

Every space can become a learning space. The structures designed and set up by teachers in the classroom to promote autonomous student learning can be transposed onto a virtual classroom with some basic steps. You get the best of both worlds- educators retain aspects of learning present in a brick-and-mortar classroom, and you earn the tech benefits, including: friendly one-stop application interfaces, hands-on collaboration tools for student-to-teacher or student-to-student interactions, organizational materials for teachers and students, data modeling tools for higher-level instruction, videos and podcasts at the tips of your fingers, advanced tools, and more. All these tools can feed into learning that is systematized, organized, collaborative, fun, fairly administered, fairly assessed, and finally, not too overwhelming.

CDW•G has been actively supporting educational institutions transition to online education, as the pandemic has shown that education can no longer just rely on the traditional classroom to teach future generations. School leaders, teachers, IT teams and other departments are also coming together to reassess, learn and engage with technology in new ways with a shared goal in mind: improving the quality and reach of education.

### Commitment in Action

Christine Leahy, President and CEO of CDW, was recently named to the **New York 2021 Education Power 100 list**.

This list recognizes the public officials and policymakers, superintendents and scholars, advocates and activists, and labor, business and nonprofit leaders who are putting in countless hours to ensure New York's students get a top-notch education.

## Comprehensive Solutions for the Modern Learning Environment

Forget blackboards — the classroom of today is a student-centered, collaborative environment that supports a wide range of abilities and learning activities. Education, reimagined: Teachers empowered to inspire students. Students immersed in personalized learning environments that improve academic outcomes. Parents engaged in supporting student progress. That's what can happen when you integrate technology into K-12 education. CDW•G can help you get the right classroom technology and layout in your schools to motivate your students and enable better educational outcomes. We have been providing support to K-12 customers since our inception in 1998. We have experience handling complex deployments for the largest school districts in the country. We have deployed devices nationwide, and we have the logistics capabilities to get your devices to your students, even in adverse conditions.

### We are a trusted technology partner to more than 15,000 K-12 schools.

You will find that CDW•G addresses Making Waves Academy's RFP requirements to highlight our proposed value-added services; aimed at increasing educator effectiveness, saving you budget dollars and saving you valuable IT staff time. We hope to bring forth the kinds of solutions that will make for more smiles and success among parents, teachers, students, and staff.

## Drive your Vision with Our K-12 Collaborators

CDW•G provides K-12 educational collaborators to assist in aligning Making Waves Academy's Standards-Based Teaching & Learning Framework with your technology roadmap. CDW•G's Classroom Modernization Specialists team are available for future discussion with Making Waves Academy when strategizing your technology program roadmap. Working with the leading OEMs in the industry, the role of the Classroom Modernization Specialist serves as a critical vendor-agnostic voice to assist Making Waves Academy in sorting through all the major education platforms when making your mobility and hardware decisions. With the Classroom Modernization Specialists being vendor-neutral, Making Waves Academy can be confident you are getting suggestions for solutions that best fit your systems and processes.

Academics and Technology have become so intertwined, it only makes sense to blend these program goals into one. This furthers collaboration, as you get both IT Staff and Educators providing expert insight in the development and vetting of what works and does not work for your schools. The available CDW•G resources unite both viewpoints and ensure Making Waves Academy's technology program is successful from both an operational and an academic perspective. Lock-stepping your programs provides a greater benefit to your classrooms than struggling to keep two programs on pace with each other.

## CDW•G E-Rate Experience

CDW•G is the wholly owned subsidiary of CDW LLC that focuses on the public sector, including federal, state, and local government agencies, educational institutions, and healthcare facilities. With over 200 government and education contracts, we are the nation's largest direct response provider of multi-brand technology products and services.

We focus on building strong relationships with our K–12 customers by leveraging our knowledgeable account managers and technical specialists to provide extensive pre- and post-award support. Our experts lead the industry in public-sector customer service and product knowledge, directly benefitting the officers, administrators, and staff of our education customers.

Based upon both exponential growth within the K–12 & Library market and accolades from our OEM partners, CDW•G has continued our investments into resources to support our customers nationwide. Those resources include our Business Development team, which consists of former educators and classroom technology specialists whose primary focus is helping our customers implement solutions attuned to the needs of IT, leadership, and curriculum. These solutions are created with realistic budget constraints in mind, often in conjunction with E-Rate funding initiatives, led by Classroom Modernization Specialists advising on the top issues in the changing 21st century classroom environment.

## Credentials and Certifications

CDW•G holds several ISO certifications, including 9001:2008. Our 9001:2008 certificate of registration covers a scope of sales, configuration, repair, and support of computer and related technology. Our 14001:2004 certificate of registration includes environmental activities related to product/service management, inventory control, shipping, customer service, returns management, and receiving computers and related technologies (excluding the office, cafeterias, and lessee areas).

## A Powerful E-Rate Partner

CDW•G is proud to have participated in E-Rate Projects for Category 2 since 1998, when our company was founded. Since the E-Rate Modernization in 2015, we have been awarded over 18,050 E-Rate projects totaling over \$677M in total equipment delivered to schools throughout the United States. Due to our streamlined and best-practice system of checks and balances, we have never lost funding for a school, as substantiated by countless audits. Our **dedicated E-Rate invoice team** ensures expert handling of both BEAR and SPI E-Rate invoicing.

## E-Rate Program Management

**Anup Sreedharan**, Manager, Program Management, **Jeff Hagen**, Manager, Program Management – K12, and **Amy Passow**, Senior Manager, Education Funding Solutions, and **Dave LeNard**, E-Rate Manager offer K–12 entities their knowledge, assistance, and advisement on E-Rate matters, including but not limited to Program compliance and adherence. Mr. Sreedharan and Mr. Hagen prepare contract deliverable reports and makes modifications, as necessary, including price reductions, additions, discontinued products, replacements, and version changes. They ensure that price and supply agreements are in place from award through completion and that the E-Rate bidding, ordering, invoicing, and funding are all seamless and easy for entities to complete.

Ms. Passow and Mr. LeNard ensure CDW•G is working with E-Rate applicants in compliance with rules and regulations throughout the process. They advise on the appropriate engagement before and after Form 470 filings and works with our operations teams to ensure E-Rate ordering, invoicing,



and delivery are compliant; additionally, Mr. LeNard assists applicants with PIA reviews and preparation of Item 21 Forms as part of the Form 471 process.

## Account Management Team Resources

CDW offers an account management structure that focuses on providing value-added presales consulting and comprehensive support throughout the lifecycle management of your assets. When you work with CDW, you have access to expertise that is not available within your organization. Your CDW Account Management Team coordinates with the applicable value-added resources to help your organization develop the best solution for your specific needs, challenges, and long-term goals.

Whether you need software, network communications, notebooks/mobile devices, data storage, video monitors, desktops and printers—or you require more advanced virtualization, collaboration, security, mobility, data center optimization and cloud computing solutions—CDW gets IT. Our team of technology experts and dedicated Account Teams will tailor a piece of equipment or an entire network to deliver the most effective and sustainable results. We will work closely with your organization and respond with solutions that provide robust functionality, efficiencies, and cost savings.

Account Management Resources	
<p><b>Austin Romero</b> Account Manager P: 312-547-2890 E: austrom@cdwg.com</p>	<p><b>Brian Reed</b> Sales Manager P: 312-547-2609 E: brireed@cdw.com</p>
E-Rate Program Management Resources	
<p><b>Jeff Hagen</b> Manager, Program Management – K12 P: 813-462-4055 E: jeff.hagen@cdwg.com</p>	<p><b>Yolanda Blomquist</b> Program Manager P: 630-531-5478 E: yolanda.blomquist@cdwg.com</p>
<p><b>Anup Sreedharan</b> Manager, Program Management P: 312-705-1873 E: anusree@cdw.com</p>	<p><b>Dario Bertocchi</b> VP, Contracting Operations Direct Phone: 203-851-7049 Email: dariber@cdw.com</p>

# Implementation Plan

## Tasks for First Two Weeks (Sample Version)

Upon award of this Making Waves Academy’s Form 470, your Account Management Team will remain in constant contact with key employee(s) at each location to implement the contract and ensure total satisfaction. CDW•G will make this process as seamless as possible, and will follow the work plan that has been developed. In addition, if requested, CDW•G will facilitate any necessary meetings via teleconference, videoconference, or in person, at your location or ours, to ensure that the process meets your expectations.

While there will always be challenges when implementing a project of such scale, CDW•G tries to minimize potential problems upfront. We will need Making Waves Academy to provide the following in a timely manner in order to facilitate the implementation process:

- Updated contact information for all key personnel
- Information regarding product forecasts
- Standardized product list
- List of authorized users and restrictions
- Imaging specifications
- Specific reporting requirements
- Permission for CDWG to be listed on manufacturer agreements

During the implementation process, any problems or concerns should be directed to your Account Manager for immediate resolution. The following implementation plan demonstrates how CDWG will work with you to successfully implement this project.

Task	Week 1	Week 2
<b>Account Management Set Up</b>		
<ul style="list-style-type: none"> <li>• <b>Introduce key customer contacts to CDWG Account Team</b></li> <li>• <b>Introductory letter/phone contact/ site visit</b></li> </ul>	<b>X</b>	
<ul style="list-style-type: none"> <li>• <b>Gather/confirm general customer information</b></li> <li>• <b>Contacts: phone, email, fax</b></li> <li>• <b>Making Waves Academy locations and addresses</b></li> </ul>	<b>X</b>	
<ul style="list-style-type: none"> <li>• <b>Outline customer’s procedures and requirements, i.e.</b></li> <li>• <b>Frequency of contact/schedule</b></li> <li>• <b>Turnaround expectations (quotes)</b></li> <li>• <b>Reporting</b></li> </ul>	<b>X</b>	
<ul style="list-style-type: none"> <li>• <b>Conduct walkthrough or webinar: Account Center</b></li> </ul>		<b>X</b>

<b>CDW•G Capabilities and Support</b>		
• Make contact with Account Specialists, as needed		X
• Review technical support options	X	
• Review customer service processes (i.e. returns)	X	
<b>Customer Financial Arrangements</b>		
• Complete forms for credit approval	X	
• Complete financing application		X
• Arrange for leasing		X
<b>Product Specific Needs and Services</b>		
• Arrange conference call(s) with manufacturer(s)	X	
• Develop product forecasts	X	
• Process and test image(s)		X
• Customize asset tag/schedule asset tagging		X
• Input customer installation/configuration specifications		X
<b>Procurement and Management Systems</b>		
• Standardize products through your Account Center		X
• Create bundles		X
• Set up purchase authorizations and controls		X
• Establish account linking		X
• Set up software license tracking system		X
• Implement asset tracking system		X
• Investigate or link with e-procurement programs and third parties		X
• Utilize EDI for invoicing and/or ordering functions		X
<b>Pricing</b>		
• Have CDW•G listed on all manufacturer contracts		X
• Enter pricing information into contract management system		X
<b>Optional Systems/Services</b>		
• Finalize staging agreement		X
• Finalize minority/disabled small business partnership		X
• Arrange for onsite services		X
• Select appropriate training programs		X
• Set up Employee Purchase Program		X

# FCC FRN E-Rate Display System Status

## FRN Financial



The screenshot shows a web interface for managing FRNs. On the left, there are buttons for 'Manage FRNs' and 'FRN Financial'. The main area displays a table with the following data:

FRN	FRN Name	Red Light Status	Action
0012123287	CDW Government LLC	Green Light	<a href="#">View/Make Payments</a>

The above screen shot is from August 17<sup>th</sup>, 2022 – CDW•G remains in Green Light Status.

Upon request, CDW•G can provide an updated screenshot.

**Spin #143005588**

**FCC Registration #0012123287**

## Pricing Offer & Purchase Agreement for E-Rate Customers

Things to consider when preparing your funding request (Form 471):

- Enter only one manufacturer part number per line item (do not bundle part numbers)
- All software should be requested under Internal Connections, Software
  - Even when bundled with warranty support from manufacturer for purchase, as long as warranty cannot be purchased on its own
  - If warranty can be purchased separately, then it should be separated for funding request, and warranty funding requested under Basic Maintenance
- Warranty only part numbers should be requested under Basic Maintenance
  - List months of service, should only be for coverage July 1 – June 30 (Funding Year)
  - List hardware supported part number
  - List site where hardware sits

CDW can complete Bulk Submission Forms if chosen as the Service Provider for your funding request, please email [E-Rate@cdw.com](mailto:E-Rate@cdw.com) for assistance.

**E-RATE PURCHASE AGREEMENT**

This E-Rate Customer Purchase Agreement (this “Agreement”) is entered into on April 1, 2023 (“Effective Date”) and is made by and between CDW Government LLC an Illinois limited liability corporation with an office at 230 N. Milwaukee Ave., Vernon Hills, Illinois 60061 (“Seller”), and Making Waves Academy, a non-profit school or library eligible for Universal Service funding, as defined below.

<b>E-Rate Contract Number</b>	100625	<b>Spin#</b>	143005588
<b>E-Rate Funding Year</b>	<b>2023</b>	<b>FCC Registration #</b>	0012123287
<b>Customer</b>	Making Waves Academy 4123 Lakeside Drive Richmond, CA, 94806	<b>Seller</b>	CDW Government LLC 230 N. Milwaukee Avenue Vernon Hills, IL 60061
<b>Effective Date</b>	April 1, 2023	<b>Quoted Items (see exhibit 1)</b>	<b>470# 230015617</b>

**1. DEFINITIONS**

As used in the Agreement, the following terms shall have the meanings set forth below:

- A. “Universal Service Administrative Co.” or “USAC” – The not for profit organization designated by the U.S. Federal Communications Commission (“FCC”) to administer and ensure compliance with the Universal Services Fund.
- B. “SLP” - The Schools and Libraries Program of the Universal Service Fund, which includes the E-Rate Program and that is administered by USAC under the direction of the FCC.
- C. “E-Rate” – The education rate funding program that is a part of SLP that provides discounts to keep students and library patrons connected to broadband and voice services and which is one of the programs that form the Universal Service Program.
- D. “Funding Commitment Decision Letter” or “FCDL” – A letter that a Customer receives from USAC which indicates the applicable discount amount for a specific funding year.
- E. “Products” – E-Rate eligible products or services that include computer related hardware but are not limited to caching servers, routers, switches, wireless access points, installation, and warranty maintenance and other items which are eligible for E-Rate discounts in accordance with the rules issued by USAC.
- F. “Funding Year” – The specific calendar period, as defined by the SLP, during which the Customer is approved for funding or discounts on Products. FY 2023 is in reference to the program year.

**2. TERMS AND CONDITIONS**

All orders submitted to Seller by Customer for Products under this Agreement are subject to the terms and conditions on Seller’s website at <https://www.cdwg.com/content/cdwg/en/terms-conditions/sales-and-service-projects.html> (the “Sales and Service Projects”), unless otherwise stated herein.

**3. PURCHASE AUTHORIZATIONS**

**A. E-Rate Status**

- i. Customer represents and warrants that it qualifies as eligible under the SLP to receive E-Rate funding.
- ii. CUSTOMER FURTHER ACKNOWLEDGES AND AGREES THAT THIS AGREEMENT, WHEN EXECUTED, CONSTITUTES A CONTRACT AS REQUIRED BY USAC and the SLP.

**B. E-Rate Purchases**

- i. Customer represents and warrants that all purchases made under this Agreement shall be for its own use and that it is eligible to receive E-Rate funding as specified by USAC.
- ii. IN ACCORDANCE WITH FCC REQUIREMENTS, THE CUSTOMER SHALL SUBMIT A COMPLETED AND SIGNED FCC FORM 486 TO USAC The Form 486 shall be approved by USAC prior to order placement with Seller.

**4. ORDERING AND ASSISTANCE**

**A. Ordering**

### E-RATE PURCHASE AGREEMENT

Purchase orders shall be submitted directly to Seller at:

CDW Government LLC  
Attn: E-Rate Sales  
230 N. Milwaukee Avenue  
Vernon Hills, IL 60061  
Phone: 800-328-4239  
Facsimile: Please fax Purchase Orders to your Account Manager

#### B. Other Requirements

- i. All purchase orders shall include 1) a contact name; 2) phone number; 3) purchase order number; 4) part number; 5) Product description; 6) original and discounted Product price 7) percentage Customer owes and percentage SLP owes (if applicable) 8) ship to location; 9) bill to location; and 10) FRN number for each part number. SEPARATE PURCHASE ORDERS SHALL BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS SHALL BE SUBJECT TO ACCEPTANCE BY SELLER.
- ii. If the Customer is unable to commit the full purchase order amount, any balance remaining that was not funded or approved for payment by USAC will be the responsibility of the Customer. The Customer must add the following language to its purchase order:  
  
“The total cost of this purchase order is \$\_\_\_\_\_. The E-Rate portion is \$\_\_\_\_\_, and is committed by USAC. If there is any issue with the E-Rate portion, Making Waves Academy accepts full responsibility for the cost of this purchase, \$\_\_\_\_\_.”

#### C. Assistance with Order

- i. Customer may call 1-800-328-4239 to get assistance on any purchase order. Any terms or conditions stated in or on the Customer’s purchase order which are inconsistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall not be valid, are considered null and void and shall not be applicable to or binding on Seller.
- ii. FOR PRODUCTS WHICH ARE DISCONTINUED AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BY SELLER BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO OFFER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE, IF AVAILABLE, UPON SLP’S APPROVAL OF THE PRODUCT SUBSTITUTION.

### 5. PRICE AND PAYMENT TERMS

- i. Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller’s opinion, Customer’s financial condition, previous payment record, or the nature of Customer’s relationship with Seller so warrants.
- ii. Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable laws and regulations.

#### A. Price

The Price shall be as set forth on the Customer’s quote from Seller and which is in the form attached hereto as Exhibit I, and as amended from time to time. All prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer.

#### B. Payment Terms

- i. Customer must choose one of the following payment methods. However, Customers that choose to order Products prior to receiving their FCDL must follow the BEAR payment method.
  - Form 474 Service Provider Invoice (SPI) Method**  
Seller will invoice the Customer for the Product price, as set forth on the Product quote, net of the FCDL amount. Customer shall be responsible for making payment within thirty (30) days from date of invoice.
  - Form 472 Billed Entity Applicant Reimbursement (BEAR) Method**

## E-RATE PURCHASE AGREEMENT

Seller will invoice Customer, upon Product shipment, for the total purchase price without regard to any SLP funding applied to that purchase price for the Products. Customer shall pay the invoiced amount within thirty (30) days from the date of invoice.

- ii. Seller accepts BEAR orders beginning April 1 before the beginning of the Funding Year. Seller accepts SPI orders beginning July 1 of the Funding Year when Customer has received its FCDL. Seller DOES NOT accept SPI orders before July 1 of the Funding Year.
- iii. All payments, regardless of method, shall be submitted to "Accounts Receivable" at the Seller's address listed above.
- iv. CUSTOMER MAY EITHER WAIT TO PLACE AN ORDER PRIOR TO OR AFTER RECEIPT OF ITS FCDL. IN THE EVENT THAT CUSTOMER PLACES AN ORDER PRIOR TO RECEIPT OF THE FCDL, CUSTOMER SHALL BE RESPONSIBLE FOR PAYMENT OF THE ENTIRE PURCHASE PRICE WITHOUT REGARD TO SLP FUNDING.

### 6. NON-ASSIGNABILITY AGREEMENT

Customer shall not assign or otherwise transfer its rights or delegate its obligations under this Agreement without Seller's advance written consent. Any attempted assignment, transfer or delegation without such consent shall be void.

- i. The term of this Agreement shall commence on April 1, 2023 ("Effective Date") and be valid through the later of the Funding Year 2023 or 9/30/2024.
- ii. Seller may terminate this Agreement at any time for any reason upon thirty (30) days prior written notice to the Customer.

Customer may terminate this Agreement or withdraw an order upon written notice to Seller if: (a) funds are not appropriated to Customer under this program, or (b) Customer's School Board rejects this Agreement ("Termination Notice"). In the event that Customer terminates this Agreement due to non-appropriation of funds, or termination for convenience, then Seller may immediately cease performance. However, the Customer shall remain liable for any Products that have shipped or services, already provided, or have been subscribed or purchased prior to Seller's receipt of the Termination Notice. Customer shall also be responsible for any of Seller's out-of-pocket costs arising as a result of any such termination.

- iii. In the event Customer receives an extension of funding from SLP, Customer will notify Seller in writing and the parties may agree to execute an amendment to extend this Agreement.

### 7. NOTICES

All notices and other communications required or permitted under this Agreement shall be served in person or sent by U.S. mail, Federal Express, or equivalent carrier to the party's address listed above.

### 8. GENERAL

If any term or provision herein is determined to be illegal or unenforceable, the validity or enforceability of the remainder of the terms or provisions herein will remain in full force and effect.

### 9. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between Seller and Customer and supersedes and replaces any and all previous and contemporaneous communications, representations or agreements between the parties, whether oral or written, regarding transactions hereunder. No provision of this Agreement may be waived or modified except by an amendment signed by an authorized representative of each party.

### 10. GOVERNING LAW

This Agreement will be governed by the laws of CA, without regard to conflicts of law rules. Any litigation will be brought exclusively in a federal or state court located in the state or commonwealth where Customer's location identified above, and the parties consent to the jurisdiction of the federal and state courts located therein, submit to the jurisdiction thereof. The parties further consent to the exercise of personal jurisdiction.

### 11. DOCUMENT RETENTION

All documents related to this Agreement will be kept on file by both parties for a period of ten (10) years after the project completion in accordance with the rules of the SLP.



### E-RATE PURCHASE AGREEMENT

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

**CDW Government LLC**

**Making Waves Academy**

\_\_\_\_\_  
*(Authorized Signature)*

\_\_\_\_\_  
*(Authorized Signature)*

\_\_\_\_\_  
*Printed Name*

\_\_\_\_\_  
*Printed Name*

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

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

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

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

**E-RATE PURCHASE AGREEMENT**

**EXHIBIT I**  
**Quote Date – 2/20/2023**



Thank you for choosing CDW. We have received your quote.

Hardware      Software      Services      IT Solutions      Brands      Research Hub

## Review and Complete Purchase

**DAMON EDWARDS,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NDZS259	1/18/2023	NDZS259	12272277	<b>\$50,107.75</b>

**IMPORTANT - PLEASE READ**

**Special Instructions:** TAX: MULTIPLE TAX JURISDICTIONS APPLY  
TAX: CONTACT CDW FOR TAX DETAILS

**QUOTE DETAILS**

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">Cisco Catalyst 9500 - Network Advantage - switch - 16 ports - managed - rac</a> Mfg. Part#: C9500-16X-A UNSPSC: 43222612 TAX: RICHMOND, CA 9.7500% \$1,852.50 Contract: MARKET	2	5048723	\$9,500.00	\$19,000.00
<a href="#">Cisco SMARTnet - extended service agreement</a> Mfg. Part#: CON-SNT-C95K16XA UNSPSC: 81111811 Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	2	5686323	\$3,100.00	\$6,200.00
<a href="#">Cisco Config 4 - power supply - hot-plug redundant - 950 Watt</a> Mfg. Part#: PWR-C4-950WAC-R/2 UNSPSC: 39121004 TAX: RICHMOND, CA 9.7500% \$292.50 Contract: MARKET	2	4712845	\$1,500.00	\$3,000.00
<a href="#">Cisco Network and Digital Network Architecture Advantage - Term License (3)</a> Mfg. Part#: C9500-DNA-L-A-3Y UNSPSC: 43233204 Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	2	4859381	\$3,900.00	\$7,800.00
<a href="#">Cisco - SFP+ transceiver module - 10 GigE</a>	20	3611324	\$315.00	\$6,300.00

**QUOTE DETAILS (CONT.)**

Mfg. Part#: SFP-10G-SR-S=  
 UNSPSC: 43201553  
 TAX: RICHMOND, CA 9.7500% \$614.25  
 Contract: MARKET

<a href="#">Cisco Catalyst 9500 Series Network Module - Expansion Module - 8 Port</a>	2	4742570	\$2,300.00	\$4,600.00
---	---	---------	------------	------------

Mfg. Part#: C9500-NM-8X  
 UNSPSC: 43201404  
 TAX: RICHMOND, CA 9.7500% \$448.50  
 Contract: MARKET

<b>SUBTOTAL</b>	\$46,900.00
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$3,207.75
<b>GRAND TOTAL</b>	<b>\$50,107.75</b>

PURCHASER BILLING INFO	DELIVER TO
<b>Billing Address:</b> MAKING WAVES ACADEMY ACCTS PAYABLE 4123 LAKESIDE DR RICHMOND, CA 94806-1942 <b>Phone:</b> (510) 262-1511 <b>Payment Terms:</b> ERATE QUOTES ONLY	<b>Shipping Address:</b> MAKING WAVES ACADEMY DAMON EDWARDS 4123 LAKESIDE DR RICHMOND, CA 94806-1942 <b>Phone:</b> (510) 262-1511 <b>Shipping Method:</b> DROP SHIP-GROUND
	<b>Please remit payments to:</b>  CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



**Sales Contact Info**

**Austin Romero** | (877) 283-5780 | [austrom@cdwg.com](mailto:austrom@cdwg.com)

LEASE OPTIONS			
FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION
\$46,900.00	\$1,268.65/Month	\$46,900.00	\$1,461.87/Month

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?

- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
- Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company's business cycles.
- Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.
- Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
- Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:

This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

## Need Help?



My Account



Support



Call 800.800.4239

[About Us](#) | [Privacy Policy](#) | [Terms and Conditions](#)

This order is subject to CDW's Terms and Conditions of Sales and Service Projects at

<http://www.cdw.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager

© 2023 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239

# ERATE Order Process

## 1. Ordering

Purchase orders should be submitted directly to Seller at the following address or fax number:

CDW Government LLC  
Attn: E-Rate Sales  
230 N. Milwaukee Ave. Vernon Hills, IL 60061  
Phone: 800.328.4239

Fax: Please fax Purchase Orders to your Account Manager, see 'Account Team' section.

## 2. Required Information

All orders must include

- a. Contact name, Phone number
- b. Purchase order number
- c. Part number, Product description
- d. Pre-discount and discounted product price
- e. Percentage Customer owes and percentage SLD owes (SPI – Form 474 Method)
- f. Ship to location, Bill to location
- g. FRN (Funding Request Number) for each part number
- h. Billing method (BEAR – Form 472 or SPI – Form 474)

SEPARATE PURCHASE ORDERS SHOULD BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS ARE SUBJECT TO ACCEPTANCE BY SELLER.

PO TOTAL SHOULD REFLECT FULL PURCHASE PRICE OF ORDER

## 3. Assistance With Order

Customer may call 1-800-328-4239 for assistance on any purchase order. Any terms or conditions stated in or on the Customer's purchase order which are not consistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall be null and void and shall not be applicable hereto or binding on Seller. IN THE CASE OF CHANGES TO PRODUCTS AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO MAKE AVAILABLE TO THE CUSTOMER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE WHEN OR IF AVAILABLE, UPON APPROVAL FROM SLD ON PRODUCT SUBSTITUTION.

## 4. Price and Payment Terms

### a. Price

Price shall be as stated in the quotation attached hereto as Exhibit I by Seller's Account Manager. Prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer. Any taxes will be listed separately on the invoice.

### b. Payment Terms (Customer must choose one)

- i. **Form 474 Service Provider Invoice (SPI) Method**
  - Seller will invoice Customer for their portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (discounted amount owed by Customer) within thirty (30) days from date of invoice.
- ii. **Form 472 Billed Entity Applicant Reimbursement (BEAR) Method**
  - Seller will invoice Customer for pre-discount portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (full amount owed by Customer) within thirty (30) days from the date of invoice.

## 5. Payment Method

In adherence to Federal E-rate compliance regulations, CDW-G's quoted price is all-inclusive of any and all discounts, if applicable. No further discounts will be applied during time of invoice.

All payments for both methods shall be submitted to the address presented below:

CDW-G - Attn: Accounts Receivable  
230 North Milwaukee Avenue  
Vernon Hills, IL 60061

- i. Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller's opinion, Customer's financial condition, previous payment record, or the nature of Customer's relationship with Seller so warrants.
- ii. Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable regulations.

**NOTWITHSTANDING ANYTHING TO THE CONTRARY, CUSTOMER IS RESPONSIBLE FOR PAYMENT OF 100% THE PRICE OF PRODUCTS IN THE CASE WHERE CUSTOMER PLACES ORDER FOR PRODUCTS SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT AND REFUSES PAYMENT TO SELLER OF THE DISCOUNT AMOUNT FOR PRODUCTS. IF SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT CUSTOMER IS IN NO WAY REQUIRED TO PLACE ORDER FOR PRODUCTS.**





# Making Waves Academy

**Form 470 230015647**

2/20/2023

**E-Rate Year 26 / Funding Year 2023-2024**

Digital Copy



CDW Government LLC  
230 N. Milwaukee Ave.  
Vernon Hills, IL 60061



Making Waves Academy  
4123 Lakeside Drive  
Richmond, CA, 94806

02/20/2023



One CDW Way  
230 N. Milwaukee Avenue  
Vernon Hills, IL 60061  
P: 847.371.5800  
F: 847.465.6800  
Toll-free: 800.808.4239  
cdwg.com/PeopleWhoGetIT

**RE: CDW•G's Response to Making Waves Academy's Form 470 230015647**

Dear Mr. Edwards,

CDW•G understands the objective of the RFP is for Making Waves Academy to identify a reliable and experienced supplier partner capable of managing your network infrastructure needs. Our response demonstrates CDW•G's ability to contribute to the overall success of this initiative. Specific advantages of partnering with us include:

- CDW•G has been providing E-Rate support to K-12 customers since our inception in 1998, and CDW•G is one of the largest E-Rate providers in the country. We have a dedicated internal team that is highly trained and knowledgeable regarding the E-Rate program. Since the E-Rate Modernization in 2015, CDW•G has been awarded over 18,050 E-Rate projects totaling over \$677M in total equipment delivered to schools throughout the United States.
- CDW•G maintains strong relationships with more than 1,000 vendor partners to provide the best products, services, and support to our customers, including leading networking partners well versed in Internal Connections (IC) and Basic Maintenance of Internal Connections (BMIC).
- With CDW•G, you are supported by a highly trained and experienced account team, including a dedicated account manager who is responsible for coordinating all your needs and ensuring customer satisfaction.

CDW•G is proud to support you through your E-Rate journey with our dedicated resources and technical expertise. Should you have any questions regarding our response, please contact your Account Manager, Austin Romero, at 312-547-2890, or via email at [austrom@cdwg.com](mailto:austrom@cdwg.com). We thank you for the opportunity to participate in the 470 response process and are confident you will find our response advantageous from both a strategic and budgetary standpoint.

Sincerely,

A handwritten signature in blue ink that reads "Justin Schwier".

Justin Schwier  
Manager, Proposals  
CDW Government LLC

---

CDW Government LLC

SPIN #143005588

2/20/2023

To the extent allowable, all information and documents hereby submitted in response to the RFP furnished by Making Waves Academy are the Proprietary and Confidential property of CDW Government LLC ("CDW•G").  
© CDW Government LLC 2023



# CDW Government Overview

CDW is a leading multi-brand technology solutions provider to business, government, education and healthcare organizations in the United States, the United Kingdom and Canada. A Fortune 500 company with multi-national capabilities, CDW was founded in 1984 and employs approximately 15,100 coworkers. We have an expansive network of offices near major cities and a large team of field coworkers across the United States.

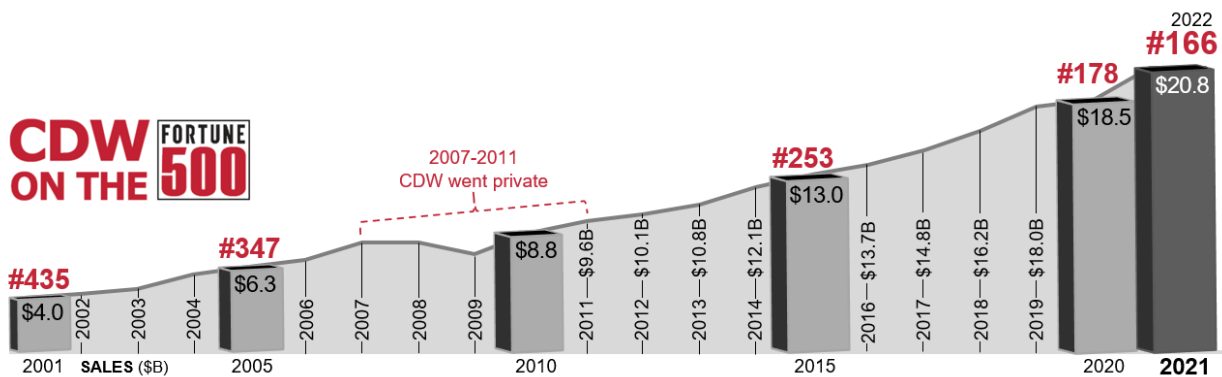
## CDW QUICK FACTS

- **Headquarters:** Vernon Hills, IL
- **2022 Annual Net Sales:** \$24B
- **# of Coworkers:** 15,100
- **# of U.S. Sales Offices:** 28
- **# of Customers:** 250,000+
- **Fortune 500 Rank (2022):** 166

Our broad array of offerings range from discrete hardware and software products to integrated IT solutions such as mobility, security, data center optimization, cloud computing, virtualization and collaboration. We are technology neutral, with a product portfolio that includes more than 100,000 products from more than 1,000 brands. We provide our products and solutions through our sales and service delivery teams, consisting of nearly 6,000 customer-facing coworkers, including more than 2,000 field sellers, highly skilled technology specialists and advanced service delivery engineers.

CDW debuted on the Fortune 500 in 2001, at No. 435. CDW's rise in the rankings highlights its sustainable, profitable growth over the years, from \$4 billion in sales in 2001 to \$24 billion in 2022. CDW now ranks at number 166 on the FORTUNE 500 list for 2022. CDW ranks at No. 4 on CRN's 2022 Solution Provider 500 list.

CDW Government LLC is the wholly-owned subsidiary of CDW LLC. Our customer base is quite diverse, ranging from state and local government, federal, healthcare, K-12 and higher education.



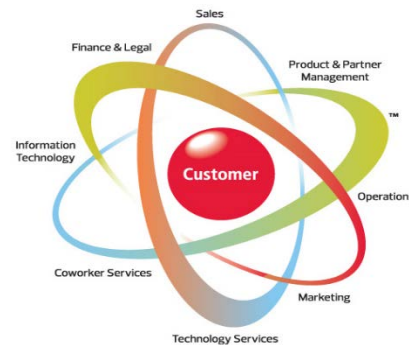
## Total Solutions

CDW offers a full range of products and services that enable your organization to develop the best total solution to meet your specific needs while attaining the most value for your organization. CDW provides expert consulting, design, configuration, installation, and lifecycle management services. Our offerings are extremely comprehensive as follows:

CDW OFFERINGS	
<b>PRODUCTS &amp; PARTNERSHIPS</b>	<p><b>100,000+ products</b> from more than 1,000 vendors including Acer, Adobe, Cisco, Dell, EMC, HP, IBM, Lenovo, Microsoft, NetApp, and VMware</p>
<b>TECHNOLOGY SERVICES</b>	<ul style="list-style-type: none"> <li>e-Procurement integration</li> <li>Leasing services</li> <li>Managed services</li> <li>Pre-shipment configuration</li> <li>Professional services</li> <li>Warranty and maintenance</li> </ul>
<b>TOTAL SOLUTIONS</b>	<ul style="list-style-type: none"> <li>Cloud</li> <li>Collaboration</li> <li>Data center and networking</li> <li>Managed Print Services</li> <li>Point of Sale</li> <li>Security</li> <li>Software management</li> <li>Total Mobility Management</li> </ul>

## Customer-Focused Philosophy

CDW continues to maintain the strong customer focus that has been the key to our success. We adhere to a core philosophy known as the CDW Circle of Service, which means that everything we do revolves around you – the customer. It drives us to provide outstanding customer service and the best value. Our objective is to have Making Waves Academy view us as a valuable extension of your IT staff. We seek to achieve this goal by providing superior customer service through our large and experienced sales and service delivery teams. Our Market Research Team works with a third-party research firm to measure customer loyalty and satisfaction through customer surveys.



**CDW Circle of Service**

## Strengths, Best Practices, and Value

By aligning with CDW, your organization can take advantage of our strengths, best practices, and value-added services. Highlights include:

- Experienced account team supports your day-to-day IT needs and also helps develop appropriate strategies for future product and service needs.
- Value-added presales consulting resources ensure solutions are tailored to meet your operational and budgetary requirements.
- Strong partnerships with vendors enable us to provide technology roadmaps, quick responses to questions, and competitive pricing.
- On-line procurement capabilities streamline and standardize purchasing as well as support flexible reporting and improved decision making.
- Two large ISO 9001 certified distribution centers, efficient inventory management capabilities, and distribution channel partnerships result in quick product turnaround.
- Highly trained and experienced technicians provide pre-shipment configuration services and quality assurance checks to maximize productivity.
- Flexible logistical capabilities accommodate standard or urgent delivery.
- Our breadth and depth of capabilities enables us to deliver a streamlined and cost-effective total solution from planning to ongoing management.
- CDW's business model provides local and nationwide support.
- Our financial strength and leadership will enable us to continue supporting Making Waves Academy with leading-edge technology solutions.

## Large Onsite Inventories

CDW has two large strategically located distribution centers controlled by a state-of-the-art Warehouse Management System (WMS) that ensures speed and accuracy throughout the order fulfillment and distribution processes. CDW has a 450,000-square-foot distribution center located at our headquarters in Vernon Hills, IL and a 513,000-square-foot distribution center located in North Las Vegas, NV. These locations facilitate quick distribution of products to our growing customer base throughout the country. The Vernon Hills (VH) distribution center focuses on distributing products to customers east of the Mississippi River while the Las Vegas (LV) distribution center primarily serves the western part of the United States.

CDW holds more than \$300M of available inventory in our two CDW-owned distribution centers that total almost 1M square feet. Our ISO 9001, 14001 and 28000 certified strategically located distribution centers provide speed, accuracy, and excellent geographic coverage across the United States. We have access to more than 100,000 top brand-name products from more than 1,000 leading manufacturers.



450,000-square-foot distribution center in IL

513,000-square-foot distribution center in NV

Due to the size of our facilities that span four levels of storage and three level picking modules, forklifts are required to stock and pick products as needed. Our product lineup includes desktops, notebooks, servers, peripherals, networking and communications equipment, software, accessories,

plotters, network printers, desktop printers, and print supplies. CDW offers everything your IT operation could possibly need – from enterprise solutions to mouse pads.

## Funding Information & Resources – K12

While we utilize many avenues to lower costs, our primary focus is being the best-valued solution for Making Waves Academy. While providing strategic cost savings for our customers, we do not sacrifice our unique value-added offerings, because we know long term, we are providing substantial savings and support. As a vendor agnostic technology integrator, we do not push brands; we orchestrate best fit solutions. This is because Making Waves Academy is better off with solutions that make the most sense for their need. We have relationships with all the top manufacturers and service partners and have compared each of their offerings to your unique needs and objectives. For Making Waves Academy's deployment, we have tailored a custom solution which provides the most value to you for every stage of your program.

We know Making Waves Academy's need for vendor support does not stop at deployment completion. Maintaining technology program innovativeness and alignment with your education goals is a continuous and daunting task. In fact, in a year, your program will look very different. You need a vendor that does more than meet your RFP's technology requirements; you need a vendor partner that shares a passion for education and continued development. CDW•G does not rest on our laurels; we pledge to remain dedicated to supporting the full scope of Making Waves Academy's technology and related educational needs. Our partners all offer the same enthusiasm, ensuring we achieve all your program goals.

CDW•G addresses Making Waves Academy's requirements to highlight our proposed value-added services; aimed at increasing educator effectiveness, saving you budget dollars and saving you valuable IT staff time.

## Get-Ed Funding Overview

### GetEdFunding.com

CDW•G hosts GetEdFunding.com, a free grant-finding resource, providing access to billions of dollars' worth of educational funding opportunities. As the sponsor of the GetEdFunding website, CDW•G's mission is to help educators and institutions to uncover the funds they need to supplement shoestring budgets, expand innovative programs, prepare students for the increasingly complex skills they'll need to participate in tomorrow's workforce and help close the equity gap in educating students from all backgrounds and circumstances. This tool is dedicated to helping educators identify the funding that is needed to take learning to the next level.

This site is current, built by tapping by a wide range of print and electronic sources, web searches, organizations' web pages, communication with program administrators, and conversations with long-standing contacts. In the case of federal grants, which rely on congressional approval for continued funding, best efforts have been made to tie down agencies' sense of the likelihood of future funding. Those programs pending congressional approval are included in this collection so that they may get on your radar as future possibilities.

GetEdFunding is created by educational professionals, for educational professionals. It is designed to be an easy-to-use, relevant and reliable database. Former and currently practicing educators from various levels of pre-K through higher education and experienced educational publishing writer/editors have touched every stage of this database development. Their work included conducting research, writing entries, fact-checking, aligning curriculum, copyediting, data entry, and beta testing, among others. In addition to experienced educational publishing professionals, the team includes an education grant specialist, community college instructor, high school math teacher,

special needs educator, district technology coordinator, library/media specialist, ELL teacher and elementary teacher.

This site helps Making Waves Academy reduce the energy your teachers are spending to search for programs and money. This rich resource of grant and funding opportunities is expanded, updated, and monitored daily. You can search by six criteria, including 41 areas of focus, eight content areas and any of the 21st century themes and skills that support your curriculum. Once you are registered on the site, you can save the grants of greatest interest, then return to read about them at any time. Further, this site provides a tool for your teachers to tap into resources that are already available and applicable to their learning plans. For example, there are over 60 STEM specific programs currently available for application.

Please reach out to your Account Manager for more information and accessibility to these great programs that are here to serve your school or district. Having the expertise to connect schools and districts like your own to the government programs and their relief efforts, we can take the tedious work out of your schedule and optimize the overall process. Then you can take more time to consider your long-term options, determine what is right for you, and be on your way to greater education initiatives. Thinking about what new technology can bring for future innovation in education, is a process that starts today, with the right financial mindset and tools on your side.

### Our Part in the Newest Government Funding Initiative

Approximately 30% of all public K-12 students live in households either without an internet connection or device adequate for distance learning at home. With the onset of the COVID-19 pandemic, this “homework gap” has widened exponentially, and nearly 16 million students lack the baseline technology requirements for distance learning, including reliable highspeed internet, sufficient data plans, and a computer, laptop or tablet device.



The **Emergency Connectivity Fund (ECF)**- part of the American Rescue Plan- was established in March 2021 to enhance digital equity to internet access in homes in order to support distance learning. Given that we have been providing reimbursement to K-12 & Library customers since our inception in 1998, we have the upper hand when it comes to helping customers get the right support they need for the project of their choosing. For instance, our dedicated internal team is highly trained and knowledgeable regarding all FCC reimbursement programs; we know the lay of the land when it comes to working all angles within this domain for over 20 years. More specifically, we have stayed informed and connected around the emergence of the Emergency Connectivity Fund, so that we can assist in the global crisis most effectively in the short-term and the long-term. Again, we have been awarded over 17,000 projects totaling over \$511M in total equipment and services delivered to U.S. schools, and we have never lost funding for a school, as substantiated by countless audits. CDW can be the asset that a school or district needs in securing funding, gaining leverage, and emerging with confidence.

With over 200 government and education contracts, we are the nation’s largest direct response provider of multi-brand technology products and services to date. We are proud to offer our vendor-agnostic expertise towards future goals and initiatives that will benefit the new generation of schools and their students. Making Waves Academy can count on our coworkers to maintain drive and momentum through economically difficult times our customers may face, and thereby put our best foot forward and serve up high-quality and cutting-edge technology, maintenance and support, for the growing demands of educators. Let us know how we can help you get from point A to point B, and your Account Management team will be ready to begin the collaborative process.

## CDW•G as a Partner in Student Development

We believe that technology empowers students and educators to make the learning process more interactive, individualized, and hands-on. If properly deployed, technology fosters a more effective learning environment that helps students develop the necessary 21st century skills to succeed in their current environment, at the college level, and in their future careers.

For this reason, we applaud Making Waves Academy for your work in providing students the opportunity to unlock their potential through individualized, technology-based education and the impact you have had in the success of so many students. We are humbled to contribute to this

mission and have enjoyed our history collaborating with Making Waves Academy to provide students affordable access to technology. Like technology, we continue to focus on process improvements to ensure we remain a contributing factor to the success of the Making Waves Academy program.

We have experience handling complex deployments for the largest school districts in the country. We have deployed devices nationwide, and we have the logistics capabilities to get your devices to your students, even in adverse conditions. Over the past 20+ years, CDW's technology infrastructure solutions have stayed in line with emerging technologies. Keeping up with those technologies, such as collaboration solutions, cloud, mobility and virtualization, has been a major aspect of our ability to grow as a company. In 2020, CDW acquired Amplified IT, a leading provider of education-focused services and cloud-based software, enabling and empowering schools to leverage the innovation of Google for Education and Google Cloud

We have actively expanded our catalog, certifications and solutions to address the latest developments in technology, including cloud, IoT, drones and esports, in order to support the changing needs of our customers. In addition, we have dedicated CDW•G resources aligned to these solution areas to help our customers understand and implement them. Moving forward, we expect the landscape in which we compete to continue to evolve as new technologies are developed, and we will continue to evolve with those technologies.

## Supporting Equity in Digital Learning

Every space can become a learning space. The structures designed and set up by teachers in the classroom to promote autonomous student learning can be transposed onto a virtual classroom with some basic steps. You get the best of both worlds- educators retain aspects of learning present in a brick-and-mortar classroom, and you earn the tech benefits, including: friendly one-stop application interfaces, hands-on collaboration tools for student-to-teacher or student-to-student interactions, organizational materials for teachers and students, data modeling tools for higher-level instruction, videos and podcasts at the tips of your fingers, advanced tools, and more. All these tools can feed into learning that is systematized, organized, collaborative, fun, fairly administered, fairly assessed, and finally, not too overwhelming.

CDW•G has been actively supporting educational institutions transition to online education, as the pandemic has shown that education can no longer just rely on the traditional classroom to teach future generations. School leaders, teachers, IT teams and other departments are also coming together to reassess, learn and engage with technology in new ways with a shared goal in mind: improving the quality and reach of education.

### Commitment in Action

Christine Leahy, President and CEO of CDW, was recently named to the **New York 2021 Education Power 100 list**.

This list recognizes the public officials and policymakers, superintendents and scholars, advocates and activists, and labor, business and nonprofit leaders who are putting in countless hours to ensure New York's students get a top-notch education.



## Comprehensive Solutions for the Modern Learning Environment

Forget blackboards — the classroom of today is a student-centered, collaborative environment that supports a wide range of abilities and learning activities. Education, reimagined: Teachers empowered to inspire students. Students immersed in personalized learning environments that improve academic outcomes. Parents engaged in supporting student progress. That's what can happen when you integrate technology into K-12 education. CDW•G can help you get the right classroom technology and layout in your schools to motivate your students and enable better educational outcomes. We have been providing support to K-12 customers since our inception in 1998. We have experience handling complex deployments for the largest school districts in the country. We have deployed devices nationwide, and we have the logistics capabilities to get your devices to your students, even in adverse conditions.

### We are a trusted technology partner to more than 15,000 K-12 schools.

You will find that CDW•G addresses Making Waves Academy's RFP requirements to highlight our proposed value-added services; aimed at increasing educator effectiveness, saving you budget dollars and saving you valuable IT staff time. We hope to bring forth the kinds of solutions that will make for more smiles and success among parents, teachers, students, and staff.

## Drive your Vision with Our K-12 Collaborators

CDW•G provides K-12 educational collaborators to assist in aligning Making Waves Academy's Standards-Based Teaching & Learning Framework with your technology roadmap. CDW•G's Classroom Modernization Specialists team are available for future discussion with Making Waves Academy when strategizing your technology program roadmap. Working with the leading OEMs in the industry, the role of the Classroom Modernization Specialist serves as a critical vendor-agnostic voice to assist Making Waves Academy in sorting through all the major education platforms when making your mobility and hardware decisions. With the Classroom Modernization Specialists being vendor-neutral, Making Waves Academy can be confident you are getting suggestions for solutions that best fit your systems and processes.

Academics and Technology have become so intertwined, it only makes sense to blend these program goals into one. This furthers collaboration, as you get both IT Staff and Educators providing expert insight in the development and vetting of what works and does not work for your schools. The available CDW•G resources unite both viewpoints and ensure Making Waves Academy's technology program is successful from both an operational and an academic perspective. Lock-stepping your programs provides a greater benefit to your classrooms than struggling to keep two programs on pace with each other.

## CDW•G E-Rate Experience

CDW•G is the wholly owned subsidiary of CDW LLC that focuses on the public sector, including federal, state, and local government agencies, educational institutions, and healthcare facilities. With over 200 government and education contracts, we are the nation's largest direct response provider of multi-brand technology products and services.

We focus on building strong relationships with our K–12 customers by leveraging our knowledgeable account managers and technical specialists to provide extensive pre- and post-award support. Our experts lead the industry in public-sector customer service and product knowledge, directly benefitting the officers, administrators, and staff of our education customers.

Based upon both exponential growth within the K–12 & Library market and accolades from our OEM partners, CDW•G has continued our investments into resources to support our customers nationwide. Those resources include our Business Development team, which consists of former educators and classroom technology specialists whose primary focus is helping our customers implement solutions attuned to the needs of IT, leadership, and curriculum. These solutions are created with realistic budget constraints in mind, often in conjunction with E-Rate funding initiatives, led by Classroom Modernization Specialists advising on the top issues in the changing 21st century classroom environment.

## Credentials and Certifications

CDW•G holds several ISO certifications, including 9001:2008. Our 9001:2008 certificate of registration covers a scope of sales, configuration, repair, and support of computer and related technology. Our 14001:2004 certificate of registration includes environmental activities related to product/service management, inventory control, shipping, customer service, returns management, and receiving computers and related technologies (excluding the office, cafeterias, and lessee areas).

## A Powerful E-Rate Partner

CDW•G is proud to have participated in E-Rate Projects for Category 2 since 1998, when our company was founded. Since the E-Rate Modernization in 2015, we have been awarded over 18,050 E-Rate projects totaling over \$677M in total equipment delivered to schools throughout the United States. Due to our streamlined and best-practice system of checks and balances, we have never lost funding for a school, as substantiated by countless audits. Our **dedicated E-Rate invoice team** ensures expert handling of both BEAR and SPIE-Rate invoicing.

## E-Rate Program Management

**Anup Sreedharan**, Manager, Program Management, **Jeff Hagen**, Manager, Program Management – K12, and **Amy Passow**, Senior Manager, Education Funding Solutions, and **Dave LeNard**, E-Rate Manager offer K–12 entities their knowledge, assistance, and advisement on E-Rate matters, including but not limited to Program compliance and adherence. Mr. Sreedharan and Mr. Hagen prepare contract deliverable reports and makes modifications, as necessary, including price reductions, additions, discontinued products, replacements, and version changes. They ensure that price and supply agreements are in place from award through completion and that the E-Rate bidding, ordering, invoicing, and funding are all seamless and easy for entities to complete.

Ms. Passow and Mr. LeNard ensure CDW•G is working with E-Rate applicants in compliance with rules and regulations throughout the process. They advise on the appropriate engagement before and after Form 470 filings and works with our operations teams to ensure E-Rate ordering, invoicing,

and delivery are compliant; additionally, Mr. LeNard assists applicants with PIA reviews and preparation of Item 21 Forms as part of the Form 471 process.

## Account Management Team Resources

CDW offers an account management structure that focuses on providing value-added presales consulting and comprehensive support throughout the lifecycle management of your assets. When you work with CDW, you have access to expertise that is not available within your organization. Your CDW Account Management Team coordinates with the applicable value-added resources to help your organization develop the best solution for your specific needs, challenges, and long-term goals.

Whether you need software, network communications, notebooks/mobile devices, data storage, video monitors, desktops and printers—or you require more advanced virtualization, collaboration, security, mobility, data center optimization and cloud computing solutions—CDW gets IT. Our team of technology experts and dedicated Account Teams will tailor a piece of equipment or an entire network to deliver the most effective and sustainable results. We will work closely with your organization and respond with solutions that provide robust functionality, efficiencies, and cost savings.

Account Management Resources	
<p><b>Austin Romero</b> Account Manager P: 312-547-2890 E: austrom@cdwg.com</p>	<p><b>Brian Reed</b> Sales Manager P: 312-547-2609 E: brireed@cdw.com</p>
E-Rate Program Management Resources	
<p><b>Jeff Hagen</b> Manager, Program Management – K12 P: 813-462-4055 E: jeff.hagen@cdwg.com</p>	<p><b>Yolanda Blomquist</b> Program Manager P: 630-531-5478 E: yolanda.blomquist@cdwg.com</p>
<p><b>Anup Sreedharan</b> Manager, Program Management P: 312-705-1873 E: anusree@cdw.com</p>	<p><b>Dario Bertocchi</b> VP, Contracting Operations Direct Phone: 203-851-7049 Email: dariber@cdw.com</p>

# Implementation Plan

## Tasks for First Two Weeks (Sample Version)

Upon award of this Making Waves Academy’s Form 470, your Account Management Team will remain in constant contact with key employee(s) at each location to implement the contract and ensure total satisfaction. CDW•G will make this process as seamless as possible, and will follow the work plan that has been developed. In addition, if requested, CDW•G will facilitate any necessary meetings via teleconference, videoconference, or in person, at your location or ours, to ensure that the process meets your expectations.

While there will always be challenges when implementing a project of such scale, CDW•G tries to minimize potential problems upfront. We will need Making Waves Academy to provide the following in a timely manner in order to facilitate the implementation process:

- Updated contact information for all key personnel
- Information regarding product forecasts
- Standardized product list
- List of authorized users and restrictions
- Imaging specifications
- Specific reporting requirements
- Permission for CDWG to be listed on manufacturer agreements

During the implementation process, any problems or concerns should be directed to your Account Manager for immediate resolution. The following implementation plan demonstrates how CDWG will work with you to successfully implement this project.

Task	Week 1	Week 2
<b>Account Management Set Up</b>		
<ul style="list-style-type: none"> <li>• <b>Introduce key customer contacts to CDWG Account Team</b></li> <li>• <b>Introductory letter/phone contact/ site visit</b></li> </ul>	<b>X</b>	
<ul style="list-style-type: none"> <li>• <b>Gather/confirm general customer information</b></li> <li>• <b>Contacts: phone, email, fax</b></li> <li>• <b>Making Waves Academy locations and addresses</b></li> </ul>	<b>X</b>	
<ul style="list-style-type: none"> <li>• <b>Outline customer’s procedures and requirements, i.e.</b></li> <li>• <b>Frequency of contact/schedule</b></li> <li>• <b>Turnaround expectations (quotes)</b></li> <li>• <b>Reporting</b></li> </ul>	<b>X</b>	
<ul style="list-style-type: none"> <li>• <b>Conduct walkthrough or webinar: Account Center</b></li> </ul>		<b>X</b>

<b>CDW•G Capabilities and Support</b>		
• Make contact with Account Specialists, as needed		X
• Review technical support options	X	
• Review customer service processes (i.e. returns)	X	
<b>Customer Financial Arrangements</b>		
• Complete forms for credit approval	X	
• Complete financing application		X
• Arrange for leasing		X
<b>Product Specific Needs and Services</b>		
• Arrange conference call(s) with manufacturer(s)	X	
• Develop product forecasts	X	
• Process and test image(s)		X
• Customize asset tag/schedule asset tagging		X
• Input customer installation/configuration specifications		X
<b>Procurement and Management Systems</b>		
• Standardize products through your Account Center		X
• Create bundles		X
• Set up purchase authorizations and controls		X
• Establish account linking		X
• Set up software license tracking system		X
• Implement asset tracking system		X
• Investigate or link with e-procurement programs and third parties		X
• Utilize EDI for invoicing and/or ordering functions		X
<b>Pricing</b>		
• Have CDW•G listed on all manufacturer contracts		X
• Enter pricing information into contract management system		X
<b>Optional Systems/Services</b>		
• Finalize staging agreement		X
• Finalize minority/disabled small business partnership		X
• Arrange for onsite services		X
• Select appropriate training programs		X
• Set up Employee Purchase Program		X

# FCC FRN E-Rate Display System Status

## FRN Financial



The screenshot shows a web interface for managing FRNs. On the left, there are two buttons: 'Manage FRNs' and 'FRN Financial'. The main area displays a table with the following data:

FRN	FRN Name	Red Light Status	Action
0012123287	CDW Government LLC	Green Light	<a href="#">View/Make Payments</a>

The above screen shot is from August 17<sup>th</sup>, 2022 – CDW•G remains in Green Light Status.

Upon request, CDW•G can provide an updated screenshot.

**Spin #143005588**

**FCC Registration #0012123287**

## Pricing Offer & Purchase Agreement for E-Rate Customers

Things to consider when preparing your funding request (Form 471):

- Enter only one manufacturer part number per line item (do not bundle part numbers)
- All software should be requested under Internal Connections, Software
  - Even when bundled with warranty support from manufacturer for purchase, as long as warranty cannot be purchased on its own
  - If warranty can be purchased separately, then it should be separated for funding request, and warranty funding requested under Basic Maintenance
- Warranty only part numbers should be requested under Basic Maintenance
  - List months of service, should only be for coverage July 1 – June 30 (Funding Year)
  - List hardware supported part number
  - List site where hardware sits

CDW can complete Bulk Submission Forms if chosen as the Service Provider for your funding request, please email [E-Rate@cdw.com](mailto:E-Rate@cdw.com) for assistance.

**E-RATE PURCHASE AGREEMENT**

This E-Rate Customer Purchase Agreement (this “Agreement”) is entered into on April 1, 2023 (“Effective Date”) and is made by and between CDW Government LLC an Illinois limited liability corporation with an office at 230 N. Milwaukee Ave., Vernon Hills, Illinois 60061 (“Seller”), and Making Waves Academy, a non-profit school or library eligible for Universal Service funding, as defined below.

<b>E-Rate Contract Number</b>	100624	<b>Spin #</b>	143005588
<b>E-Rate Funding Year</b>	<b>2023</b>	<b>FCC Registration #</b>	0012123287
<b>Customer</b>	Making Waves Academy 4123 Lakeside Drive Richmond, CA, 94806	<b>Seller</b>	CDW Government LLC 230 N. Milwaukee Avenue Vernon Hills, IL 60061
<b>Effective Date</b>	April 1, 2023	<b>Quoted Items (see exhibit 1)</b>	<b>470# 230015647</b>

**1. DEFINITIONS**

As used in the Agreement, the following terms shall have the meanings set forth below:

- A. “Universal Service Administrative Co.” or “USAC” – The not for profit organization designated by the U.S. Federal Communications Commission (“FCC”) to administer and ensure compliance with the Universal Services Fund.
- B. “SLP” - The Schools and Libraries Program of the Universal Service Fund, which includes the E-Rate Program and that is administered by USAC under the direction of the FCC.
- C. “E-Rate” – The education rate funding program that is a part of SLP that provides discounts to keep students and library patrons connected to broadband and voice services and which is one of the programs that form the Universal Service Program.
- D. “Funding Commitment Decision Letter” or “FCDL” – A letter that a Customer receives from USAC which indicates the applicable discount amount for a specific funding year.
- E. “Products” – E-Rate eligible products or services that include computer related hardware but are not limited to caching servers, routers, switches, wireless access points, installation, and warranty maintenance and other items which are eligible for E-Rate discounts in accordance with the rules issued by USAC.
- F. “Funding Year” – The specific calendar period, as defined by the SLP, during which the Customer is approved for funding or discounts on Products. FY 2023 is in reference to the program year.

**2. TERMS AND CONDITIONS**

All orders submitted to Seller by Customer for Products under this Agreement are subject to the terms and conditions on Seller’s website at <https://www.cdwg.com/content/cdwg/en/terms-conditions/sales-and-service-projects.html> (the “Sales and Service Projects”), unless otherwise stated herein.

**3. PURCHASE AUTHORIZATIONS**

**A. E-Rate Status**

- i. Customer represents and warrants that it qualifies as eligible under the SLP to receive E-Rate funding.
- ii. CUSTOMER FURTHER ACKNOWLEDGES AND AGREES THAT THIS AGREEMENT, WHEN EXECUTED, CONSTITUTES A CONTRACT AS REQUIRED BY USAC and the SLP.

**B. E-Rate Purchases**

- i. Customer represents and warrants that all purchases made under this Agreement shall be for its own use and that it is eligible to receive E-Rate funding as specified by USAC.
- ii. IN ACCORDANCE WITH FCC REQUIREMENTS, THE CUSTOMER SHALL SUBMIT A COMPLETED AND SIGNED FCC FORM 486 TO USAC The Form 486 shall be approved by USAC prior to order placement with Seller.

**4. ORDERING AND ASSISTANCE**

**A. Ordering**



### E-RATE PURCHASE AGREEMENT

Purchase orders shall be submitted directly to Seller at:

CDW Government LLC  
Attn: E-Rate Sales  
230 N. Milwaukee Avenue  
Vernon Hills, IL 60061  
Phone: 800-328-4239  
Facsimile: Please fax Purchase Orders to your Account Manager

#### B. Other Requirements

- i. All purchase orders shall include 1) a contact name; 2) phone number; 3) purchase order number; 4) part number; 5) Product description; 6) original and discounted Product price 7) percentage Customer owes and percentage SLP owes (if applicable) 8) ship to location; 9) bill to location; and 10) FRN number for each part number. SEPARATE PURCHASE ORDERS SHALL BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS SHALL BE SUBJECT TO ACCEPTANCE BY SELLER.
- ii. If the Customer is unable to commit the full purchase order amount, any balance remaining that was not funded or approved for payment by USAC will be the responsibility of the Customer. The Customer must add the following language to its purchase order:  
  
“The total cost of this purchase order is \$\_\_\_\_\_. The E-Rate portion is \$\_\_\_\_\_, and is committed by USAC. If there is any issue with the E-Rate portion, Making Waves Academy accepts full responsibility for the cost of this purchase, \$\_\_\_\_\_.”

#### C. Assistance with Order

- i. Customer may call 1-800-328-4239 to get assistance on any purchase order. Any terms or conditions stated in or on the Customer’s purchase order which are inconsistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall not be valid, are considered null and void and shall not be applicable to or binding on Seller.
- ii. FOR PRODUCTS WHICH ARE DISCONTINUED AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BY SELLER BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO OFFER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE, IF AVAILABLE, UPON SLP’S APPROVAL OF THE PRODUCT SUBSTITUTION.

### 5. PRICE AND PAYMENT TERMS

- i. Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller’s opinion, Customer’s financial condition, previous payment record, or the nature of Customer’s relationship with Seller so warrants.
- ii. Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable laws and regulations.

#### A. Price

The Price shall be as set forth on the Customer’s quote from Seller and which is in the form attached hereto as Exhibit I, and as amended from time to time. All prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer.

#### B. Payment Terms

- i. Customer must choose one of the following payment methods. However, Customers that choose to order Products prior to receiving their FCDL must follow the BEAR payment method.
  - Form 474 Service Provider Invoice (SPI) Method**  
Seller will invoice the Customer for the Product price, as set forth on the Product quote, net of the FCDL amount. Customer shall be responsible for making payment within thirty (30) days from date of invoice.
  - Form 472 Billed Entity Applicant Reimbursement (BEAR) Method**

## E-RATE PURCHASE AGREEMENT

Seller will invoice Customer, upon Product shipment, for the total purchase price without regard to any SLP funding applied to that purchase price for the Products. Customer shall pay the invoiced amount within thirty (30) days from the date of invoice.

- ii. Seller accepts BEAR orders beginning April 1 before the beginning of the Funding Year. Seller accepts SPI orders beginning July 1 of the Funding Year when Customer has received its FCDL. Seller DOES NOT accept SPI orders before July 1 of the Funding Year.
- iii. All payments, regardless of method, shall be submitted to "Accounts Receivable" at the Seller's address listed above.
- iv. CUSTOMER MAY EITHER WAIT TO PLACE AN ORDER PRIOR TO OR AFTER RECEIPT OF ITS FCDL. IN THE EVENT THAT CUSTOMER PLACES AN ORDER PRIOR TO RECEIPT OF THE FCDL, CUSTOMER SHALL BE RESPONSIBLE FOR PAYMENT OF THE ENTIRE PURCHASE PRICE WITHOUT REGARD TO SLP FUNDING.

### 6. NON-ASSIGNABILITY AGREEMENT

Customer shall not assign or otherwise transfer its rights or delegate its obligations under this Agreement without Seller's advance written consent. Any attempted assignment, transfer or delegation without such consent shall be void.

- i. The term of this Agreement shall commence on April 1, 2023 ("Effective Date") and be valid through the later of the Funding Year 2023 or 9/30/2024.
- ii. Seller may terminate this Agreement at any time for any reason upon thirty (30) days prior written notice to the Customer.

Customer may terminate this Agreement or withdraw an order upon written notice to Seller if: (a) funds are not appropriated to Customer under this program, or (b) Customer's School Board rejects this Agreement ("Termination Notice"). In the event that Customer terminates this Agreement due to non-appropriation of funds, or termination for convenience, then Seller may immediately cease performance. However, the Customer shall remain liable for any Products that have shipped or services, already provided, or have been subscribed or purchased prior to Seller's receipt of the Termination Notice. Customer shall also be responsible for any of Seller's out-of-pocket costs arising as a result of any such termination.

- iii. In the event Customer receives an extension of funding from SLP, Customer will notify Seller in writing and the parties may agree to execute an amendment to extend this Agreement.

### 7. NOTICES

All notices and other communications required or permitted under this Agreement shall be served in person or sent by U.S. mail, Federal Express, or equivalent carrier to the party's address listed above.

### 8. GENERAL

If any term or provision herein is determined to be illegal or unenforceable, the validity or enforceability of the remainder of the terms or provisions herein will remain in full force and effect.

### 9. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between Seller and Customer and supersedes and replaces any and all previous and contemporaneous communications, representations or agreements between the parties, whether oral or written, regarding transactions hereunder. No provision of this Agreement may be waived or modified except by an amendment signed by an authorized representative of each party.

### 10. GOVERNING LAW

This Agreement will be governed by the laws of CA, without regard to conflicts of law rules. Any litigation will be brought exclusively in a federal or state court located in the state or commonwealth where Customer's location identified above, and the parties consent to the jurisdiction of the federal and state courts located therein, submit to the jurisdiction thereof. The parties further consent to the exercise of personal jurisdiction.

### 11. DOCUMENT RETENTION

All documents related to this Agreement will be kept on file by both parties for a period of ten (10) years after the project completion in accordance with the rules of the SLP.

### E-RATE PURCHASE AGREEMENT

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

**CDW Government LLC**

**Making Waves Academy**

\_\_\_\_\_  
*(Authorized Signature)*

\_\_\_\_\_  
*(Authorized Signature)*

\_\_\_\_\_  
*Printed Name*

\_\_\_\_\_  
*Printed Name*

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

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

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

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

**E-RATE PURCHASE AGREEMENT**

**EXHIBIT I**  
**Quote Date – 2/20/2023**



Thank you for choosing CDW. We have received your quote.

Hardware      Software      Services      IT Solutions      Brands      Research Hub

## Review and Complete Purchase

**DAMON EDWARDS,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NFXS577	2/14/2023	SMARTNET	12272277	<b>\$68,796.75</b>

**IMPORTANT - PLEASE READ**

**Special Instructions:** TAX: MULTIPLE TAX JURISDICTIONS APPLY  
TAX: CONTACT CDW FOR TAX DETAILS

**QUOTE DETAILS**

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">Cisco Solution Support - extended service agreement</a> Mfg. Part#: CON-SSSNT-1-50K UNSPSC: 81111811 Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	1	3732537	\$28,823.74	\$28,823.74
<a href="#">Cisco SMARTnet extended service agreement</a> Mfg. Part#: CON-SNTP-1-5K UNSPSC: 81111811 Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	1	1504565	\$3,826.76	\$3,826.76
<a href="#">Cisco SMARTnet service agreement</a> Mfg. Part#: CON-SNT-1-50K UNSPSC: 81111812 Electronic distribution - NO MEDIA TAX: RICHMOND, CA .0000% \$.00 Contract: MARKET	1	1504550	\$36,146.25	\$36,146.25

<b>SUBTOTAL</b>	\$68,796.75
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$0.00
<b>GRAND TOTAL</b>	<b>\$68,796.75</b>

**PURCHASER BILLING INFO**      **DELIVER TO**

**Billing Address:**

MAKING WAVES ACADEMY  
 ACCTS PAYABLE  
 4123 LAKESIDE DR  
 RICHMOND, CA 94806-1942  
**Phone:** (510) 262-1511

**Payment Terms:** ERATE QUOTES ONLY

**Shipping Address:**

MAKING WAVES ACADEMY  
 DAMON EDWARDS  
 4123 LAKESIDE DR  
 RICHMOND, CA 94806-1942  
**Phone:** (510) 262-1511

**Shipping Method:** ELECTRONIC DISTRIBUTION

**Please remit payments to:**

CDW Government  
 75 Remittance Drive  
 Suite 1515  
 Chicago, IL 60675-1515



**Sales Contact Info**

**Austin Romero** | (877) 283-5780 | [austrom@cdwg.com](mailto:austrom@cdwg.com)

**LEASE OPTIONS**

FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION
<b>\$68,796.75</b>	<b>\$1,844.44/Month</b>	<b>\$68,796.75</b>	<b>\$2,130.64/Month</b>

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?

- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
- Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company's business cycles.
- Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.
- Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
- Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:

This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

**Need Help?**



My Account



Support



Call 800.800.4239

[About Us](#) | [Privacy Policy](#) | [Terms and Conditions](#)

This order is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager



# ERATE Order Process

## 1. Ordering

Purchase orders should be submitted directly to Seller at the following address or fax number:

CDW Government LLC  
Attn: E-Rate Sales  
230 N. Milwaukee Ave. Vernon Hills, IL 60061  
Phone: 800.328.4239

Fax: Please fax Purchase Orders to your Account Manager, see 'Account Team' section.

## 2. Required Information

All orders must include

- a. Contact name, Phone number
- b. Purchase order number
- c. Part number, Product description
- d. Pre-discount and discounted product price
- e. Percentage Customer owes and percentage SLD owes (SPI – Form 474 Method)
- f. Ship to location, Bill to location
- g. FRN (Funding Request Number) for each part number
- h. Billing method (BEAR – Form 472 or SPI – Form 474)

SEPARATE PURCHASE ORDERS SHOULD BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS ARE SUBJECT TO ACCEPTANCE BY SELLER.

PO TOTAL SHOULD REFLECT FULL PURCHASE PRICE OF ORDER

## 3. Assistance With Order

Customer may call 1-800-328-4239 for assistance on any purchase order. Any terms or conditions stated in or on the Customer's purchase order which are not consistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall be null and void and shall not be applicable hereto or binding on Seller. IN THE CASE OF CHANGES TO PRODUCTS AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO MAKE AVAILABLE TO THE CUSTOMER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE WHEN OR IF AVAILABLE, UPON APPROVAL FROM SLD ON PRODUCT SUBSTITUTION.

## 4. Price and Payment Terms

### a. Price

Price shall be as stated in the quotation attached hereto as Exhibit I by Seller's Account Manager. Prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer. Any taxes will be listed separately on the invoice.

### b. Payment Terms (Customer must choose one)

- i. **Form 474 Service Provider Invoice (SPI) Method**
  - Seller will invoice Customer for their portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (discounted amount owed by Customer) within thirty (30) days from date of invoice.
- ii. **Form 472 Billed Entity Applicant Reimbursement (BEAR) Method**
  - Seller will invoice Customer for pre-discount portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (full amount owed by Customer) within thirty (30) days from the date of invoice.

## 5. Payment Method

In adherence to Federal E-rate compliance regulations, CDW-G's quoted price is all-inclusive of any and all discounts, if applicable. No further discounts will be applied during time of invoice.

All payments for both methods shall be submitted to the address presented below:

CDW-G - Attn: Accounts Receivable  
230 North Milwaukee Avenue  
Vernon Hills, IL 60061

- i. Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller's opinion, Customer's financial condition, previous payment record, or the nature of Customer's relationship with Seller so warrants.
- ii. Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable regulations.

**NOTWITHSTANDING ANYTHING TO THE CONTRARY, CUSTOMER IS RESPONSIBLE FOR PAYMENT OF 100% THE PRICE OF PRODUCTS IN THE CASE WHERE CUSTOMER PLACES ORDER FOR PRODUCTS SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT AND REFUSES PAYMENT TO SELLER OF THE DISCOUNT AMOUNT FOR PRODUCTS. IF SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT CUSTOMER IS IN NO WAY REQUIRED TO PLACE ORDER FOR PRODUCTS.**





# Coversheet

## Vendor Invoice Review and Approval

**Section:** V. Consent Action Items  
**Item:** B. Vendor Invoice Review and Approval  
**Purpose:** Vote  
**Submitted by:** Hung Mai  
**Related Material:** Vendor Invoices - January 2023 to February 2023.pdf

### BACKGROUND:

Vendor invoices from January to February 2023.

Fiscal Impact:\$1,792,694.80

### RECOMMENDATION:

Review and approve the January to February 2023 vendor invoices.

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2023 to February 2023</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/30/2023	17495	501(c) Agencies Trust	\$ 19,724.93	Unemployment Insurance
2/27/2023	17577	A. Caballero Productions	\$ 6,246.00	Graduation Supplies
1/17/2023		Alder Graduate School of Education	\$ 33,161.70	Teacher Resident Program
2/6/2023	17516	Alert Services, Inc	\$ 445.74	Sport Medical Supplies
2/17/2023	17556	Altirnao Inc.	\$ 4,860.00	IT Contracted Services
1/9/2023	17432	Altura Communication Solutions, LLC	\$ 1,680.00	IT Contracted Services
2/6/2023	17517	Ameriflex LLC	\$ 323.70	FSA Administrative Fee
2/13/2023	17539	Ameriflex LLC	\$ 327.85	FSA Administrative Fee
1/17/2023	17459	Anchor Counseling & Education Solutions, LLC	\$ 40,130.42	SPED Service
2/17/2023	17557	Anchor Counseling & Education Solutions, LLC	\$ 45,950.00	SPED Service
1/17/2023	17460	ARC Fertility	\$ 1,250.00	Contract Services
1/3/2023	17419	Armor Locksmith	\$ 388.54	Keys
1/9/2023	17433	Armor Locksmith	\$ 54.77	Keys
1/4/2023	17431	Arthur J. Gallagher & Co.	\$ 3,602.25	Student Accident Insurance
1/23/2023	17479	AT&T CALNET	\$ 664.92	Utility
2/17/2023	17558	AT&T CALNET	\$ 665.32	Utility
1/3/2023	17420	Bay Area Charters	\$ 6,573.75	Transportation for Field Trip and Sport
1/9/2023	17434	Bay Area Charters	\$ 3,694.50	Transportation for Field Trip and Sport
1/17/2023	17461	Bay Area Charters	\$ 2,821.25	Transportation for Field Trip and Sport
2/13/2023	17540	Bay Area Charters	\$ 8,606.00	Transportation for Field Trip and Sport
2/17/2023	17559	Bay Area Charters	\$ 2,295.00	Transportation for Field Trip and Sport
2/27/2023	17578	Bay Area Charters	\$ 3,175.00	Transportation for Field Trip and Sport
1/17/2023	17462	Bay Area International Translation Services LLC	\$ 1,920.00	Translation Services
2/6/2023	17518	Bay Area International Translation Services LLC	\$ 6,080.00	Translation Services
2/17/2023	17560	Bay Area International Translation Services LLC	\$ 1,125.00	Translation Services
1/23/2023	17480	Bayside Press	\$ 5,421.21	Printing and Production
1/9/2023	17435	BSNSports	\$ 1,580.46	Sport Supplies
1/17/2023	17463	BSNSports	\$ 884.82	Sport Supplies
1/23/2023	17481	BSNSports	\$ 2,182.60	Sport Supplies

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2023 to February 2023</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
2/17/2023	17561	BSNSports	\$ 2,109.35	Sport Supplies
1/9/2023	17436	California Choice Benefit Administrators	\$ 178,850.07	Health Insurance
2/6/2023	17519	California Choice Benefit Administrators	\$ 163,896.37	Health Insurance
2/17/2023		California Department of Tax and Fee Administration	\$ 1,261.00	Contracted Services
1/3/2023		Canon Financial Services, Inc.	\$ 5,306.49	Copier Lease
1/30/2023	17496	Canon Financial Services, Inc.	\$ 937.23	Copier Lease
1/3/2023	17421	CDW Government	\$ 2,075.00	IT Supplies
1/9/2023	17437	CDW Government	\$ 11,620.00	IT Supplies
1/30/2023	17497	CDW Government	\$ 6,497.38	IT Supplies
2/27/2023	17579	CDW Government	\$ 1,948.35	IT Supplies
1/3/2023	17422	Charter Safe	\$ 17,571.00	Liability and Worker Comp Insurance
2/1/2023	17498	Charter Safe	\$ 17,571.00	Liability and Worker Comp Insurance
1/26/2023		Chase	\$ 31,284.71	Credit Card Payment
2/6/2023	17520	ChildCare Careers, LLC	\$ 169.79	Substitutes Fee
2/13/2023	17541	ChildCare Careers, LLC	\$ 1,278.41	Substitutes Fee
2/17/2023	17562	Christ the Lord Episcopal Church	\$ 300.00	Facility Rental Fee
1/17/2023	17464	Cintas	\$ 2,943.02	Custodial Supplies
2/6/2023	17521	Cintas	\$ 2,939.72	Custodial Supplies
2/13/2023	17542	Cintas	\$ 328.36	Custodial Supplies
2/17/2023	17563	CliftonLarsonAllen LLP	\$ 2,283.75	Legal Fees
2/6/2023	17522	coLeague	\$ 19,312.00	Contract Services
1/17/2023	17465	Colonial Life	\$ 311.10	Health Insurance
2/13/2023	17543	Colonial Life	\$ 311.10	Health Insurance
1/9/2023	17438	Concur Technologies, Inc.	\$ 354.70	IT Contracted Services
2/13/2023	17544	Concur Technologies, Inc.	\$ 354.70	IT Contracted Services
1/3/2023	Voided - 17029	Contra Costa Health Services	\$ (121.25)	Contracted Services
1/30/2023	17499	Contra Costa Health Services	\$ 1,990.00	Contracted Services
1/9/2023	17439	Corodata	\$ 58.40	Storage Fee
2/13/2023	17545	Corodata	\$ 58.40	Storage Fee

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2023 to February 2023</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/9/2023	17440	Cross Country Education	\$ 226.00	SPED Service
1/9/2023	17441	Cruz-Reiber, Jeannette	\$ 600.00	Contract Services
2/13/2023	17546	Cruz-Reiber, Jeannette	\$ 600.00	Contract Services
1/9/2023	17442	CSA-M17	\$ 2,805.00	Facility Rental Fee
1/9/2023	17443	Dell Marketing L.P.	\$ 6,829.50	IT Supplies
1/17/2023	17466	Department of Justice	\$ 170.00	Staff Recruitment
2/17/2023	17564	Department of Justice	\$ 68.00	Staff Recruitment
1/9/2023	17444	Dialink Corporation	\$ 2,232.24	IT Contracted Services
2/6/2023	17523	Dialink Corporation	\$ 2,232.24	IT Contracted Services
1/23/2023	17482	Document Tracking Services	\$ 395.00	IT Contracted Services
1/3/2023	17423	EBMUD	\$ 9,745.31	Utility
1/17/2023	17467	EdTec Inc	\$ 1,013.33	School Attendance Service
2/27/2023	17580	EdTec Inc	\$ 1,013.33	School Attendance Service
2/6/2023	17524	Equitable Talent Strategies	\$ 5,400.00	Contract Services
1/30/2023	17500	Families in Action for Quality Education	\$ 11,680.00	Contract Services
1/30/2023	17501	Fast Response On-Site Testing Inc.	\$ 1,500.00	Contract Services
1/3/2023	17424	Fort Bragg High School	\$ 375.00	Facility Rental Fee
1/4/2023		Fruge Psychological Assoc Inc	\$ 47,188.75	Psychologist
1/17/2023		Fruge Psychological Assoc Inc	\$ 15,212.50	Psychologist
2/1/2023		Fruge Psychological Assoc Inc	\$ 47,188.75	Psychologist
1/9/2023	17445	Global Office Inc	\$ 12,626.02	Copier Lease
1/30/2023	17502	Global Office Inc	\$ 1,583.45	Copier Lease
2/27/2023	17581	Global Office Inc	\$ 2,676.47	Copier Lease
1/23/2023	17483	Hanna Interpreting Services LLC	\$ 6,549.60	Contract Services
1/30/2023	17503	Hanna Interpreting Services LLC	\$ 6,600.00	Contract Services
1/23/2023	17484	Iron Mountain	\$ 1,393.22	Contract Services
1/17/2023	17468	Jostens	\$ 3,100.93	Graduation Supplies
1/30/2023	17504	Jostens	\$ 16.46	Graduation Supplies
1/23/2023	17485	Kronos	\$ 4,668.79	Payroll system

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2023 to February 2023</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
2/17/2023	17565	Kronos	\$ 4,651.00	Payroll system
1/17/2023	17469	Law Offices of Young, Minney & Corr, LLP	\$ 1,409.00	Legal Fees
1/23/2023	17486	Law Offices of Young, Minney & Corr, LLP	\$ 13,435.50	Legal Fees
2/13/2023	17547	Law Offices of Young, Minney & Corr, LLP	\$ 1,410.50	Legal Fees
1/3/2023	17425	LBM, Business Services Inc.	\$ 1,500.00	E-Rate
2/1/2023	17505	LBM, Business Services Inc.	\$ 1,500.00	E-Rate
1/9/2023	17446	Linde Group	\$ 20,356.30	IT Support
2/6/2023	17525	Linde Group	\$ 26,184.93	IT Support
1/3/2023	17426	Lloyd F. McKinney Associates Incorporated	\$ 1,006.25	IT Contracted Services
1/23/2023	17487	Lloyd F. McKinney Associates Incorporated	\$ 340.00	IT Contracted Services
1/9/2023	17447	Making Waves Foundation, Inc.	\$ 153,403.00	School Lease
2/6/2023	17526	Making Waves Foundation, Inc.	\$ 153,403.00	School Lease
1/9/2023	17448	Marin Benefits Administrators	\$ 350.00	Contract Services
2/13/2023	17548	Marin Benefits Administrators	\$ 350.00	Contract Services
2/17/2023	17566	McGraw Hill LLC	\$ 507.05	Book Supplies
1/9/2023	17449	Nick's Custom Golf Cars and Utility Vehicles	\$ 528.02	Building Repairs/Maintenance
2/6/2023	17527	Nick's Custom Golf Cars and Utility Vehicles	\$ 3,106.18	Building Repairs/Maintenance
1/17/2023		Nine Consulting Limited	\$ (24,693.50)	IT Contract Services
1/17/2023		Nine Consulting Limited	\$ 24,693.50	IT Contract Services
2/6/2023	17528	Nob Hill Catering Inc	\$ 38,134.85	Student Food
1/30/2023	17506	Office Depot	\$ 1,346.85	Office Supplies
2/6/2023	17529	Office Depot	\$ 3,540.38	Office Supplies
2/17/2023	17567	Office Depot	\$ 348.82	Office Supplies
1/17/2023	17470	Orkin Pest Control	\$ 815.00	Building Repairs/Maintenance
2/13/2023	17549	Orkin Pest Control	\$ 815.00	Building Repairs/Maintenance
1/3/2023		Pacheco's Cleaning Service	\$ 47,900.00	Janitorial Services
1/30/2023		Pacheco's Cleaning Service	\$ 47,900.00	Janitorial Services
2/13/2023		Pacheco's Cleaning Service	\$ 1,456.00	Janitorial Services
2/27/2023		Pacheco's Cleaning Service	\$ 47,900.00	Janitorial Services

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2023 to February 2023</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/3/2023		PG & E - 0911653377-0	\$ 3,996.66	Utility
1/30/2023		PG & E - 0911653377-0	\$ 7,787.44	Utility
1/3/2023		PG & E - 1229161920-8	\$ 8,488.91	Utility
1/30/2023		PG & E - 1229161920-8	\$ 15,452.32	Utility
1/3/2023		PG & E - 2538827590-8	\$ 14,451.30	Utility
1/30/2023		PG & E - 2538827590-8	\$ 15,286.06	Utility
1/3/2023		PG & E - 5344744823-3	\$ 2,929.04	Utility
2/6/2023		PG & E - 5344744823-3	\$ 3,621.75	Utility
1/3/2023		PG & E - 6293019192-9	\$ 8,174.30	Utility
1/30/2023		PG & E - 6293019192-9	\$ 16,304.24	Utility
2/17/2023	17568	Philco Building Maintenance, Inc.	\$ 306.00	Janitorial and Gardening Services
1/30/2023	17507	Photo Collections	\$ 450.00	Supplies
1/3/2023	17427	PLIC - SBD GRAND ISLAND	\$ 22,569.18	Health Insurance
2/6/2023	17530	PLIC - SBD GRAND ISLAND	\$ 21,198.73	Health Insurance
2/13/2023	17550	PSAT/NMSQT	\$ 1,702.00	College Examination Fee
1/9/2023		Quadient Finance USA, Inc	\$ 2,000.00	Postage
1/30/2023		Quadient Finance USA, Inc	\$ 2,000.00	Postage
2/17/2023		Quadient Finance USA, Inc	\$ 5,030.00	Postage
2/17/2023		Quadient Leasing USA, Inc	\$ 1,197.16	Copier Lease
2/17/2023	17569	Quest Media & Supplies, Inc	\$ 3,064.86	IT Supplies
1/9/2023	17450	Quick SWPPP Corporation	\$ 600.00	Building Repairs/Maintenance
2/6/2023	17531	Quick SWPPP Corporation	\$ 600.00	Building Repairs/Maintenance
1/9/2023	17451	R&S Erection Of Richmond, Inc	\$ 309.75	Building Repairs/Maintenance
2/13/2023	17551	R&S Erection Of Richmond, Inc	\$ 1,239.02	Building Repairs/Maintenance
1/17/2023		ReadyRefresh by Nestle	\$ 123.09	Drinking Water Supplies
1/17/2023		ReadyRefresh by Nestle	\$ 120.31	Drinking Water Supplies
1/23/2023		ReadyRefresh by Nestle	\$ 3,665.99	Drinking Water Supplies
2/8/2023		ReadyRefresh by Nestle	\$ (123.09)	Drinking Water Supplies
2/13/2023		ReadyRefresh by Nestle	\$ 854.66	Drinking Water Supplies

<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2023 to February 2023</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
2/13/2023		ReadyRefresh by Nestle	\$ 295.90	Drinking Water Supplies
1/9/2023		Republic Services #851	\$ 4,836.34	Waste Management
2/6/2023		Republic Services #851	\$ 4,836.34	Waste Management
1/9/2023	17452	Richmond False Alarm Reduction Program	\$ 400.00	Building Repairs/Maintenance
1/17/2023		Rids Brother Company Inc	\$ 7,171.20	SPED Transportation Service
2/13/2023		Rids Brother Company Inc	\$ 11,592.00	SPED Transportation Service
2/6/2023		Robert Half Technology	\$ 8,333.52	IT Contracted Services
2/13/2023		Robert Half Technology	\$ 3,506.60	IT Contracted Services
2/17/2023		Robert Half Technology	\$ 1,343.68	IT Contracted Services
1/17/2023	17471	RTF Edu Enterprises, Inc.	\$ 7,500.00	Interventionist
2/6/2023	17532	RTF Edu Enterprises, Inc.	\$ 7,500.00	Interventionist
1/17/2023	17472	Salesforce, Inc.	\$ 4,200.00	IT Contract Services
1/9/2023	17453	Scoot Education Inc	\$ 2,394.00	Substitutes Fee
1/17/2023	17473	Scoot Education Inc	\$ 5,626.00	Substitutes Fee
1/23/2023	17488	Scoot Education Inc	\$ 6,903.00	Substitutes Fee
1/30/2023	17508	Scoot Education Inc	\$ 6,384.00	Substitutes Fee
2/6/2023	17533	Scoot Education Inc	\$ 11,970.00	Substitutes Fee
2/13/2023	17552	Scoot Education Inc	\$ 10,773.00	Substitutes Fee
2/17/2023	17570	Scoot Education Inc	\$ 8,646.00	Substitutes Fee
1/17/2023	17474	Seneca Family of Agencies	\$ 2,400.00	SPED Service
2/17/2023	17571	Seneca Family of Agencies	\$ 4,000.00	SPED Service
2/17/2023	17572	Sherman Garnett & Associates	\$ 139.26	Book Supplies
1/17/2023	17475	Springbrook Masonic Temple	\$ 500.00	Contract Services
2/13/2023	17553	Springbrook Masonic Temple	\$ 500.00	Contract Services
1/23/2023	17489	Stericycle, Inc.	\$ 76.08	Contract Services
2/6/2023	17534	Stericycle, Inc.	\$ 152.16	Contract Services
1/17/2023	17476	Sterling	\$ 151.74	Background Check
2/13/2023	17554	Sterling	\$ 86.79	Background Check
2/17/2023	17573	Storyville Center for the Spoken Word Inc.	\$ 375.00	Professional Development



<b>Making Waves Academy</b>				
<b>Bill Payment List</b>				
<b>January 2023 to February 2023</b>				
<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>	<b>Descriptions</b>
1/23/2023	17490	STS Education	\$ 1,000.00	IT Supplies
1/9/2023	17455	The HR Manager LLC	\$ 506.25	Contracted Services
1/23/2023	17491	The HR Manager LLC	\$ 295.00	Contracted Services
2/17/2023	17574	The HR Manager LLC	\$ 663.75	Contracted Services
1/3/2023	17428	The Office City	\$ 2,703.69	Supplies
1/9/2023	17456	The Office City	\$ 1,237.72	Supplies
1/30/2023	17509	The Office City	\$ 1,264.06	Supplies
1/3/2023	17429	The Speech Pathology Group	\$ 1,312.50	SPED Service
1/17/2023	17477	The Speech Pathology Group	\$ 577.50	SPED Service
2/27/2023	17583	The Speech Pathology Group	\$ 1,050.00	SPED Service
1/9/2023	17454	T-Mobile	\$ 5,920.00	Telephone
2/6/2023	17535	T-Mobile	\$ 5,920.00	Telephone
1/17/2023	17478	Troyer's Door Control, Inc.	\$ 2,703.10	Building Repairs/Maintenance
2/6/2023	17536	UPS	\$ 43.08	Fees for Returning Items
2/17/2023	17575	Varsity Spirit Fashions & Supplies	\$ 5,745.14	Sport Supplies
1/17/2023		Verizon Wireless	\$ 3,938.84	Telephone
2/13/2023		Verizon Wireless	\$ 6,530.65	Telephone
1/3/2023	17430	Vision Service Plan	\$ 1,748.49	Health Insurance
2/6/2023	17537	Vision Service Plan	\$ 1,672.26	Health Insurance
1/9/2023	17457	Wells Fargo Vendor Financial Services, LLC	\$ 6,447.89	Copier Lease
2/6/2023	17538	Wells Fargo Vendor Financial Services, LLC	\$ 3,740.28	Copier Lease
2/13/2023	17555	Wells Fargo Vendor Financial Services, LLC	\$ 2,058.91	Copier Lease
1/30/2023	17510	Zelada, Moises	\$ 700.00	Reimbursement
		<b>January 2023 to February 2023</b>	<b>\$ 1,792,694.80</b>	
		<b>January 2022 to February 2022</b>	<b>\$ 1,877,186.53</b>	

## Coversheet

Slides Presented at Board Meeting (Staff please do not link presentations here)

**Section:** IX. Day-of Presentation Slides (MWA Board: Do Not Read in Advance)  
**Item:** A. Slides Presented at Board Meeting (Staff please do not link presentations here)  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** MWA Board Meeting\_March 2023.pptx



# MWA Board Meeting

## March 16, 2023



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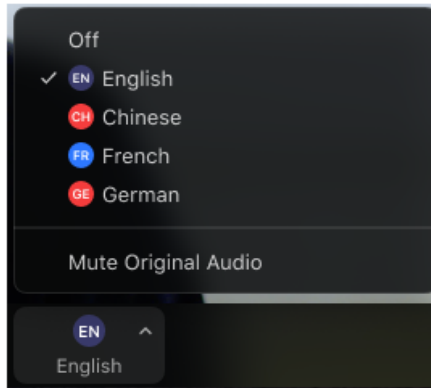
# Activating Interpretation / Activar Interpretación

## Computer

1. In your meeting/webinar controls, click **Interpretation**.



2. Click the language that you would like to hear.



3. (Optional) To only hear the interpreted language, click **Mute Original Audio**.

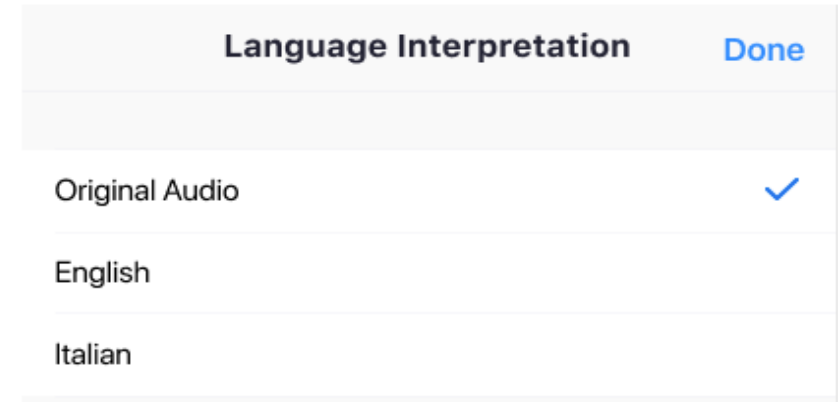
## Cell Phone

1. In your meeting controls, tap ... **More**.



2. Tap **Language Interpretation**.

3. Tap the language you would like to hear.



4. (Optional) Tap the toggle to **Mute Original Audio**.



5. Click **Done**.

# Public Comment

Use the raise hand function when your name is called.

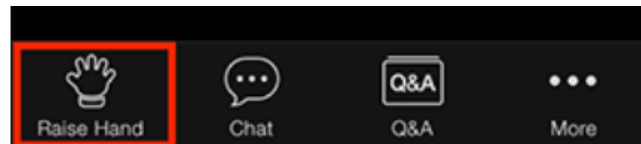
## Computer

1. Click **Raise Hand** in the Webinar Controls.



2. The host will be notified that you've raised your hand. If the host allows you to talk, you may be prompted to unmute yourself. While unmuted, your profile picture and name is displayed to the host and panelists. Only your name is displayed to other attendees.

## Cell Phone





# Standing Reports



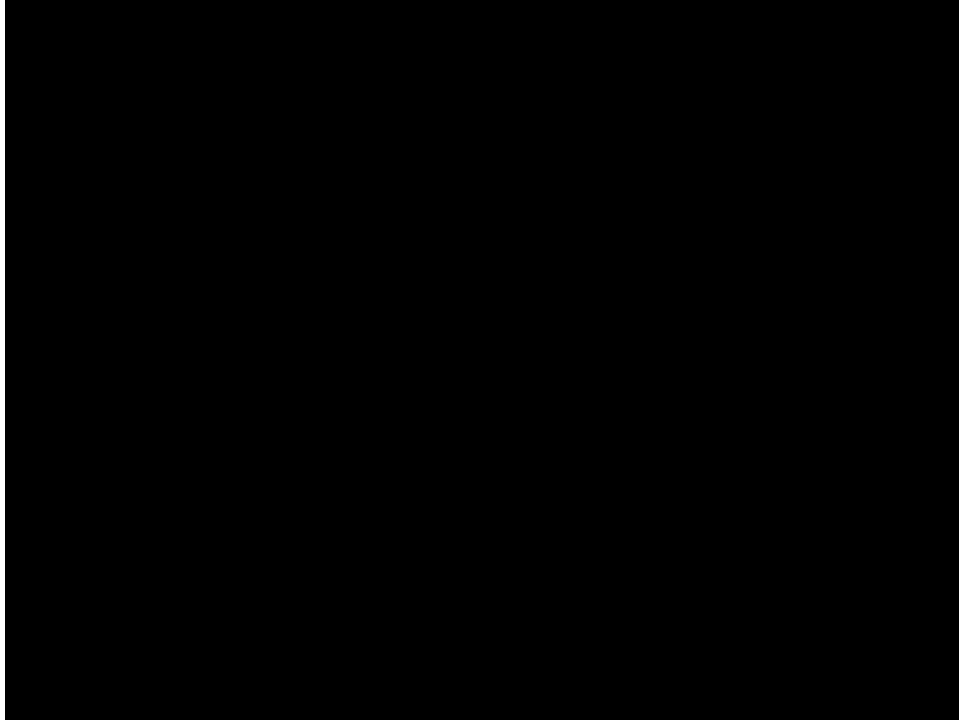
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# Mission Connection- BSU



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# ASB Board Report



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# ASB Board Report - March 16th 2023

ASB Members: Jenissa Godinez, Simren Sandhu, Yoltzin Wallace



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# Table of Contents

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

# Successes

# Successes

- **Overall School Events & Activities**

- Winter Dance, Pep Rally + Spirit Week

- **Fundraising Efforts**

- In one year, ASB has raised almost \$6,000. We are currently planning how to allocate the money

# Challenges

# Challenges

- **Attendance at Winter Formal**

- We had a learning moment as our theme may have come off as couple-centered

- **Internal Challenges**

- We are facing challenges with attendance as this point in the school year becomes hard to manage for our members

# Priorities



# Priorities

- **Spring Festival**
- **Election Season**
- **Final ASM / Senior Sendoff**

# Questions & Conversation



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# Deep Dive: Board Book



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**Break...**



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**Closed session in progress...**



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