Making Waves Academy

December Board Meeting

Date and Time

Monday December 4, 2023 at 11:00 AM PST

Location

In-person at:
Making Waves Academy
4123 Lakeside Dr.
Richmond, CA 94806

And streaming on zoom:
https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGlTbVVHb1NFYUd2WWNTaW8wQT09
Passcode: 073032
Or One tap mobile :
+16694449171,,87855022048#,,,,*073032# US
+16699006833,,87855022048#,,,,*073032# US (San Jose)
Or Telephone:
Dial(for higher quality, dial a number based on your current location):
+1 669 444 9171 US
+1 669 900 6833 US (San Jose)
+1 253 205 0468 US
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 719 359 4580 US
+1 689 278 1000 US
+1 929 436 2866 US (New York)
+1 301 715 8592 US (Washington DC)
+1 305 224 1968 US

+1 309 205 3325 US
+1 312 626 6799 US (Chicago)
+1 360 209 5623 US
+1 386 347 5053 US
+1 507 473 4847 US
+1 564 217 2000 US
+1 646 931 3860 US
Webinar ID: 878 5502 2048
Passcode: 073032
International numbers available: https://mwacademy.zoom.us/u/keaPhEAWej

---

COMING SOON

- HAGA CLIC AQUÍ para acceder a la agenda y portadas en español/CLICK HERE to access agenda and cover sheets in Spanish: https://bit.ly/3RmPRya
- HAGA CLIC AQUI para acceder el reporte escolar/CLICK HERE to access the school board report in Spanish: https://bit.ly/483MIZY

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:
Edeson Beredo at eberedo@mwacademy.org or 510-410-0518.

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.
- ***Speakers may submit a request to speak before 9:00 AM on the day of the board meeting, fill out a comment card at the meeting, or raise their hand/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 eberedo@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.

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 publico 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 eberedo@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:

Edeson Beredo at eberedo@mwacademy.org or 510-410-0518.
Please note that all agenda times are estimates.
Tenga en cuenta que todos los horarios de la agenda son estimaciones.

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**11:00 AM**
	Opening Items			
A.	Call the Meeting to Order		Alicia Malet Klein	
	Alicia Malet Klein will call the meeting to order and review meeting norms regarding attendees.			
B.	Record Attendance		Alicia Malet Klein	1 m
	Roll call and verification of quorum.			
C.	Remarks by Board President	Discuss	Alicia Malet Klein	5 m
	Mid-year perspectives; January/February listening sessions			
D.	Public Comment		Alicia Malet Klein	20 m

- 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.
- ***Speakers may submit a request to speak before 9:00 AM on the day of the board meeting, fill out of a comment card at the meeting, or use the raise hand function during the public comment sections of the meeting.***

	Purpose	Presenter	Time

- ***If you would like to send your request to speak prior to the meeting, please email your request to eberedo@mwacademy.org*** *in English or Spanish.*
- *Your submission should:*
  - *indicate if it is a general public comment for the beginning of the meeting or a comment for a specific agenda item (please include the item number).*
  - *include your name so that you can be called when it is your turn to speak.*
- *During the meeting, we will call your name and you should use the "raise hand" feature to identify yourself.*

• Under SB1036 the minutes from this meeting will omit student and parent names and other directory information, except as required by judicial order or federal law. If a parent/ legal guardian wishes a name be included, one must inform the board prior to their public comment.
• De acuerdo con AB 361 en el Estado de California, organizaremos esta reunión de la junta directiva a través de teleconferencia debido a la siguiente circunstancia:
• La Junta Directiva de MWA sea reunera durante un estado de emergencia proclamado por el Estado de California debido a la pandemia de COVID-19.

• *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 publico 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.***

		Purpose	Presenter	Time

- ***Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a eberedo@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.*

II. Standing Reports — 11:26 AM

A.	Mission Connection: Video - EL Reclassification	FYI	Gerri Swift	10 m

Students speak to their experience and what it means to be "reclassified"

B.	ASB Update	FYI	Jamauri Thomas	10 m

Update from the Associated Student Body (ASB)

C.	Deep Dive: Multi-Tiered System of Support (MTSS) Overview	Discuss	Elizabeth Martinez	20 m

MWA COO Elizabeth Martinez provides an overview of MTSS and provides data that gives insight into the process and progress.

D.	Q&A on Written School Report			15 m

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

E.	Q&A on Written Chief Executive Officer Report (CEO)	Discuss	Alton B. Nelson Jr.	10 m

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

F.	Q&A on Chief Operating Officer Report (COO)	Discuss	Elizabeth Martinez	5 m

		Purpose	Presenter	Time

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

G. Q&A on Written Finance Report — Discuss — Wallace Wei — 5 m

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

H. Break — 10 m

III. Non-Action Items — 12:51 PM

A. Board Work and Advisory Committee Updates — FYI — Alicia Klein — 15 m

Advisory Committees will provide a summary of work-to-date and next steps; committees in bold will present.

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

IV. Consent Action Items — 1:06 PM

Combined Fiscal Impact: $962,072.79

A. 2024-2025 Academic Calendar — Vote — Katharine Mason — 1 m

MWA Board reviews and accepts the 2024-2025 Academic Calendar.

B. Vendor Invoices for October 2023 — Vote — Hung Mai — 1 m

Review and approve October 2023 vendor invoices.
Fiscal Impact: $962,072.79

C. Approve Minutes: October 13, 2023 Fall CIRAC Meeting — Approve Minutes — Alicia Klein

MWA Board reviews and accepts the Fall CIRAC minutes.

		Purpose	Presenter	Time
D.	Approve Minutes: October 16, 2023 Board Meeting	Approve Minutes	Alicia Klein	

MWA Board reviews and accepts the board meeting minutes.

E.	Approve Minutes: November 15, 2023 Finance Advisory Meeting	Approve Minutes	Hung Mai	

MWA Board reviews and accepts the Finance Advisory minutes.

F.	Approve Minutes: November 17, 2023 Audit Advisory Meeting	Approve Minutes	Hung Mai	

MWA Board reviews and accepts the Audit Advisory Committee minutes.

G.	Approve Minutes: November 17, 2023 Special Board Meeting	Approve Minutes	Alicia Klein	

MWA Board reviews and accepts the board meeting minutes.

V. Action Items — 1:08 PM

A.	2022-23 Audit Report	Vote	Hung Mai	1 m

The 2022-23 audit was completed on time without findings or adjustments. MWA received a clean audit report and there are no issues in the management letter.

B.	FY24 First Interim Budget	Vote	Wallace Wei	1 m

Review and approval of FY24 First Interim Budget

VI. Day-of Presentation Slides (MWA Board: Do Not Read in Advance) — 1:10 PM

A.	Slides Presented at Board Meeting (Staff please do not link presentations here)	FYI	Edeson Beredo	
B.	Documentos traducidos al español/Documents translated to Spanish	FYI	Alicia Klein	

	Purpose	Presenter	Time

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 articulos 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 articulos incluyen una hoja de portada; las hojas de portada se crean principalmente para articulos que requieren explicación más allá de la breve descripción del articulo.

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

VII. Closed Session — 1:10 PM

A.	Lawsuit updates	Discuss	Alicia Klein	10 m

The board will adjourn to closed session pursuant to Section 54956.9.

VIII. Discussion Items — 1:20 PM

A.	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.	Schedule of Remaining Board of Directors Meetings for 2023-2024	FYI	Alicia Klein	2 m

IX. Closing Items — 1:27 PM

A.	Adjourn Meeting	Vote	Alicia Klein

Coversheet

ASB Update

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

ASB Board Report - December 4th 2023

ASB Members: Andrea Martinez, Ollie Obinyan

Learn. Graduate. Give Back.

Table of Contents

- Successes
- Challenges
- Priorities
- Questions & Conversation

Successes

Successes

- **Spirit Week**
  - There was a lot of participation in the days that we chose.
  - Color day: Juniors were seen more
- **Pep Rally**
  - We had the Cheer Performance
  - There was a lot of school spirit

Challenges

Powered by BoardOnTrack

Challenges

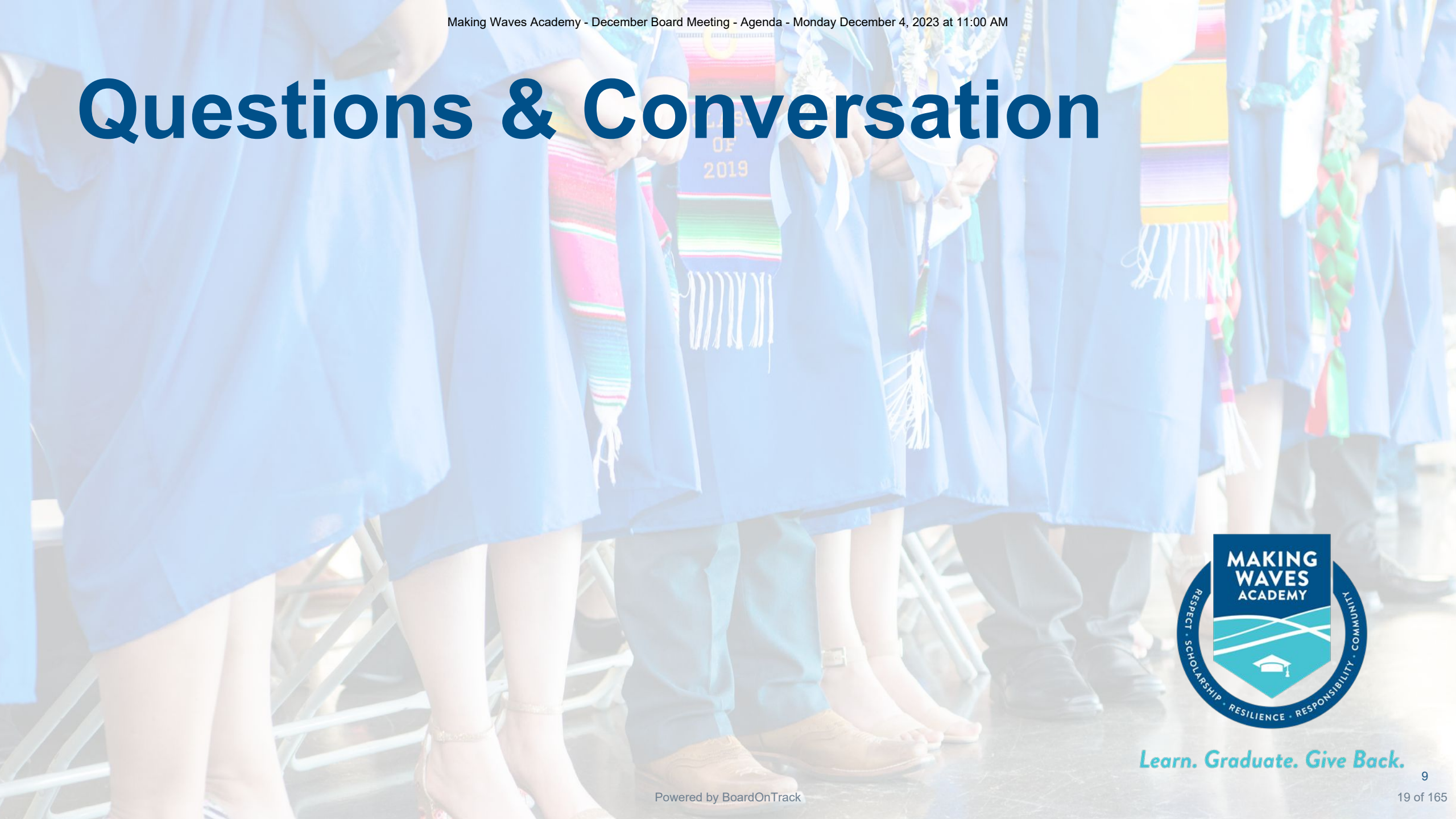
- **Fall Dance**
  - There wasn’t a lot of people
- **Teachers**
  - Teacher shortage
- **School Food**
  - Not a lot of people are eating the school food
- **Uniform pants colors**
  - Students want black pants since it was allowed in previous years
- **After School Activities**
  - Tutoring services, events, & fundraising
- **Doors on Womens & Mens Bathroom**
  - Privacy concerns

Priorities

Priorities

- **Upcoming Events**
  - February Dance
  - February Spirit Week
  - February Pep Rally

Questions & Conversation



Learn. Graduate. Give Back.

Coversheet

Deep Dive: Multi-Tiered System of Support (MTSS) Overview

Section:	II. Standing Reports
Item:	C. Deep Dive: Multi-Tiered System of Support (MTSS) Overview
Purpose:	Discuss
Submitted by:	Elizabeth Martinez
Related Material:	Basic MTSS Overview_December Board Meeting.pdf MTSS Introduction Letter.pdf Aug-Oct 2023_Student Support_Data Report.pdf

BACKGROUND:

MTSS stands for multi-tiered systems of support. As the name implies, this framework has a tiered infrastructure that uses data to help match each student's needs with academic, social-emotional, behavior assessment, and/or instructional resources.

At the start of the 23/24 school year, we began to identify student needs utilizing Student Study Teams (SST's) to determine targeted interventions for students demonstrating challenges in the areas of academics, social emotional functioning, attendance, and or behavioral deficits.

I have included:

- a brief overview of what MTSS is and how we intended to implement this at MWA
- the letter that went out to families before the start of the school year regarding the shift to MTSS
- Data gathered through the first 10 weeks of school.

RECOMMENDATION:

We recommend the board reads these materials in preparation for the December Board meeting where we will discuss the implementation in more detail.

MTSS Delivery (Overview and Planning)

Elizabeth Martinez & Lisa Dedmore

July 23, 2023

Learn. Graduate. Give Back.

Included in these slides you will find a general overview of:

- the priorities/goals for year 1
- Multi-Tiered Systems of Support (MTSS)
- anticipated challenges and mitigations prior to the start of the semester (August 2023)

MTSS - Phase 1

Learn. Graduate. Give Back.

MTSS: Phase 1 (Academic Year 2023-24)

Phase 1 Priorities: Academic Year 2023-2024

- ***Priority 1:*** **Faculty & Staff follow the referral process for reporting student concerns/incidents.**
- ***Priority 2:*** **Fidelity to the system and referral life cycle for at least 95% of referrals.**
- ***Priority 3:*** **Accurate and complete data for at least 95% of referrals.**

Premise of MTSS

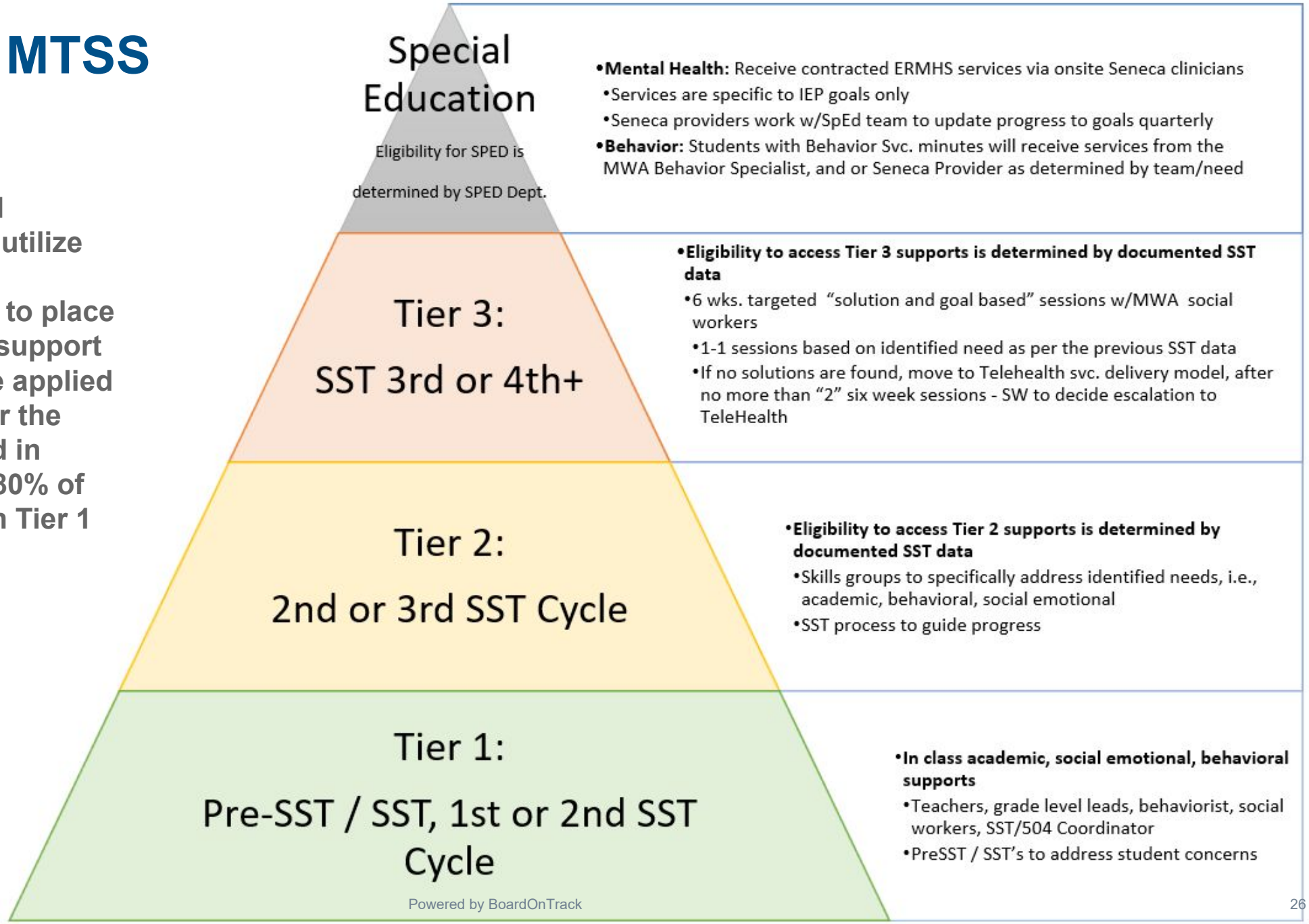
The earlier we can identify a problem, the more time we have to:

- **analyze it to best understand our learners' needs**
- **implement a plan that provides each student the level of support they need**

This is accomplished by using research-based interventions matched to their specific challenges. MTSS is how we provide an Equitable and Successful Education for ALL Students.

Overview of MTSS Tiers

- The MTSS model requires that we utilize the student's data/information to place them in a tier of support
- Interventions are applied based on the Tier the student is placed in
- Our goal is that 80% of all students be in Tier 1



Implementation: Areas of Concern & Mitigations

- **Staffing for Triage Center(s):** these are supposed to be staffed by the Student Services Coordinators but we have not hired for these positions and have no active candidates
  - **Mitigation:** Pausing the triage center until a robust model is in place. Working with teachers as needed to de-escalate students in the classroom.
- **Confusion Regarding the Role of SST and the Dean's Office:** it will take time for staff to know what types of reports go to which department
  - **Mitigation:** daily check ins between the Dean's Office and SST to review the referrals received that day, this is in addition to the weekly Student Services Meeting.
- **Shifting Old Mindsets Regarding MWA's Service Model:** This can look like advocacy for moving Students to Tier 3 too soon/right away
  - **Mitigation:** Ensure ALL students are going through the assessment process - no student moves through the tiers without assessment.
- **Communication:** Getting teachers to communicate early and often.
  - **Mitigation:** collaborating with school leaders to leverage grade level meetings as a common touchpoint to surface students of concern.

Hello Making Waves Families,

We are excited to announce that our school is implementing a robust Multi-Tiered System of Support (MTSS) for all Making Waves Students.

MTSS stands for multi-tiered systems of support. As the name implies, this framework has a tiered infrastructure that uses data to help match each student's needs with academic, social-emotional, behavior assessment, and/or instructional resources.

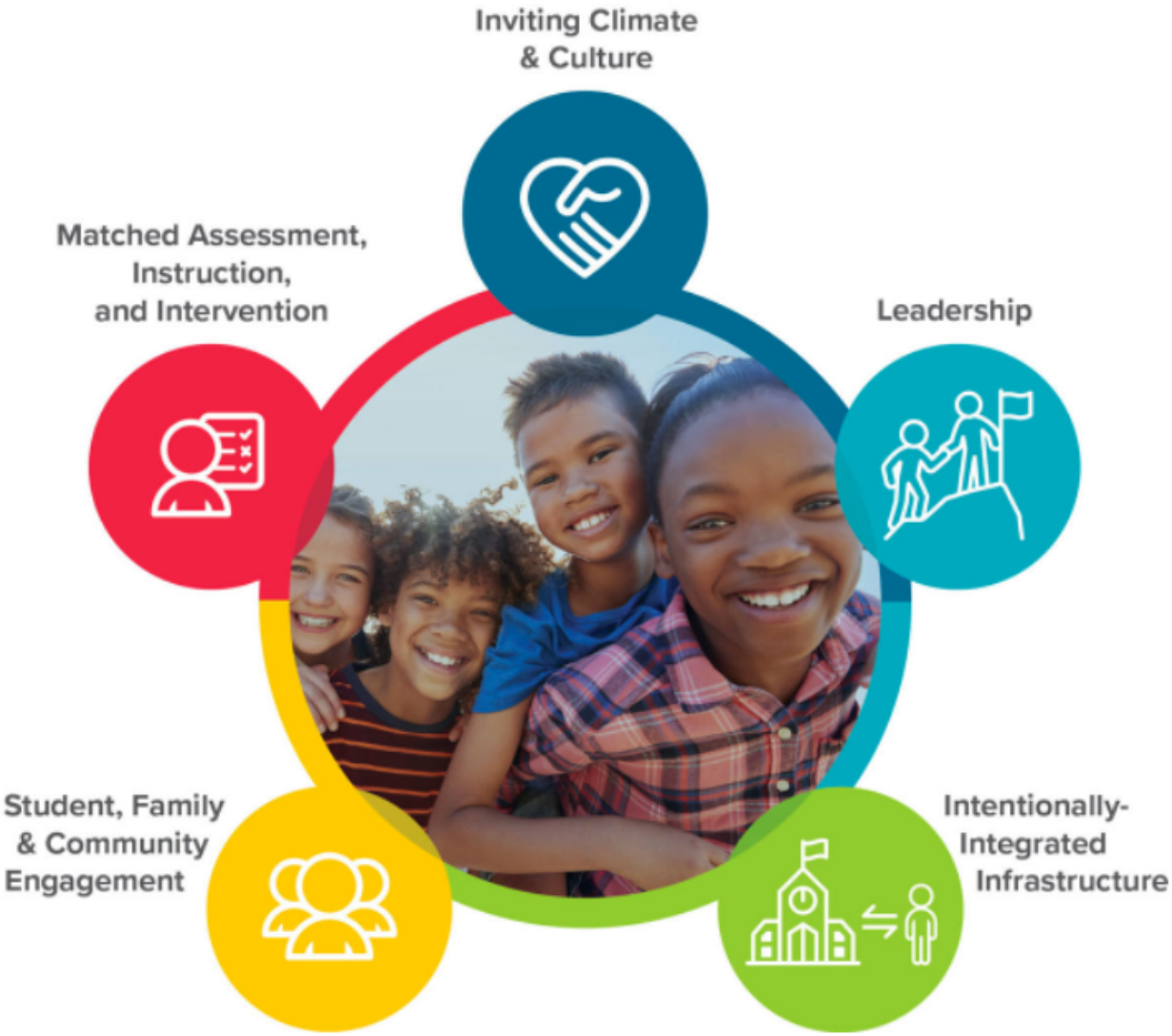
In this tiered, data-informed framework, educators work to ensure that the majority of students respond to core instruction. Students who need additional support for enrichment or remediation are identified by data and provided with the support they need with the right focus and intensity. Our MTSS system will allow teachers and the Student Services Support Team to focus on supporting all of our students using this systematic approach.

We are implementing MTSS because it enables teams to:

- Improve outcomes in academics, social-emotional, and behavior
- Address the unmet needs of students and groups of students
- De-silo data and make systems and processes more effective and connected
- Take a whole-child approach to supporting students
- Help students grow no matter where they start

At the start of the 23/24 school year, we will begin to identify student needs utilizing Student Study Teams (SST's) to determine targeted interventions for students demonstrating challenges in the areas of academics, social emotional functioning, attendance, and or behavioral deficits. Student Study Teams will consist of the following partners: Teachers, Grade Level Leads, our SST Coordinator, dedicated Social Workers, our Behavior Specialist, Academic Intervention Specialists, various Administrators, as well as parents and students.

The success of our students relies on a variety of factors. We are confident that by working together to identify areas of concerns early, and addressing those areas with targeted and integrated interventions, our students will experience better academic, social, emotional, and behavioral outcomes throughout their educational experience.


Inviting Climate & Culture
Leadership
Intentionally-Integrated Infrastructure
Student, Family & Community Engagement
Matched Assessment, Instruction, and Intervention

Student Support Data Report (August 1-October 20, 2023)

What is the data telling us?

- The ***highest levels of support and discipline referrals are coming from the 6th and 9th grade levels***
- The ***majority of our students have not been suspended or referred for support***
    - 95.4% of students have not been suspended
    - 93.7% of students have not been referred for support from the Student Services Team
- The ***majority of reported incidents via Kickboard are taking place in the classroom***
    - 62% in the middle school
    - 69% in the upper school
- The ***top suspendable behaviors are:***
    - *Caused/Attempted/Threatened Physical Injury*
    - *Use of Derogatory Terms, Obscene Acts, Profanity and Vulgarity*
- *Most students referred for Student Services Support have **more than 2 areas of concern** by the time they are **referred***
- In the upper school, Kickboard is also being used to ***report uniform infractions*** but not in the middle school.
    - There were over *150 uniform violations logged in Kickboard for the upper school* (not included in the referral counts below).

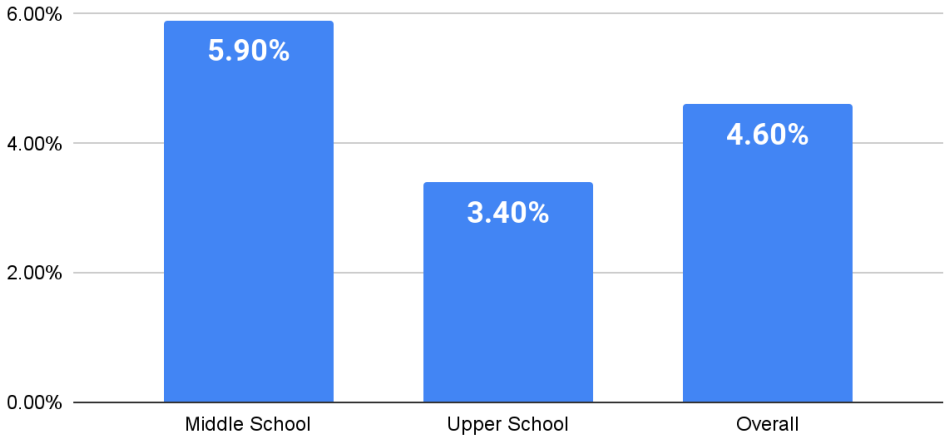
What are the next steps?

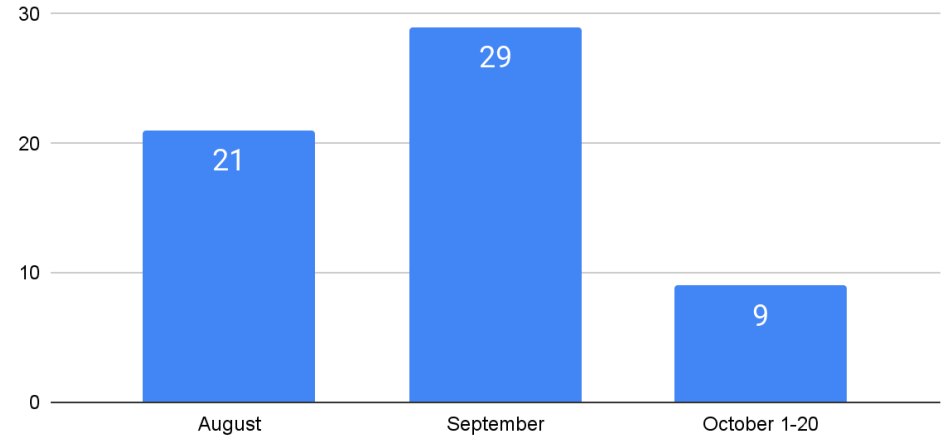
- **Support** - *Now that the team is almost fully staffed and onboarded, they will **review this data to inform proactive approaches*** to try and address some of the trends seen in the data (grade level patterns, location patterns, behavior/concern patterns) ***which may include***:
    - More educational outreach to families about the patterns we are seeing
    - More targeted support for grade levels that are showing more activity (discipline or support)
    - Increasing the use of restorative practices to prevent and restore harm in the community
    - Providing more targeted support to faculty who are experiencing a high volume of student incidents in their classrooms
- **Reporting** - Continue the push to use Kickboard and the Student Services Referral Form as the primary form of reporting
    - Aligning reporting practices across the school to make sure we are capturing all data
- **Response** - Continue following up on student incidents in a timely manner and providing the appropriate level of response based on data

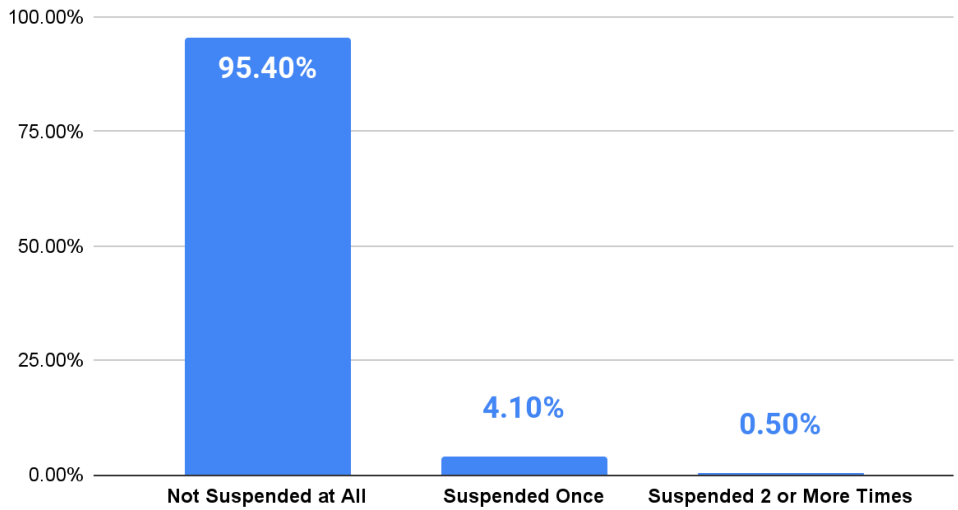
Prepared by Elizabeth Martinez, emartinez@mwacademy.org, 510-227-9856

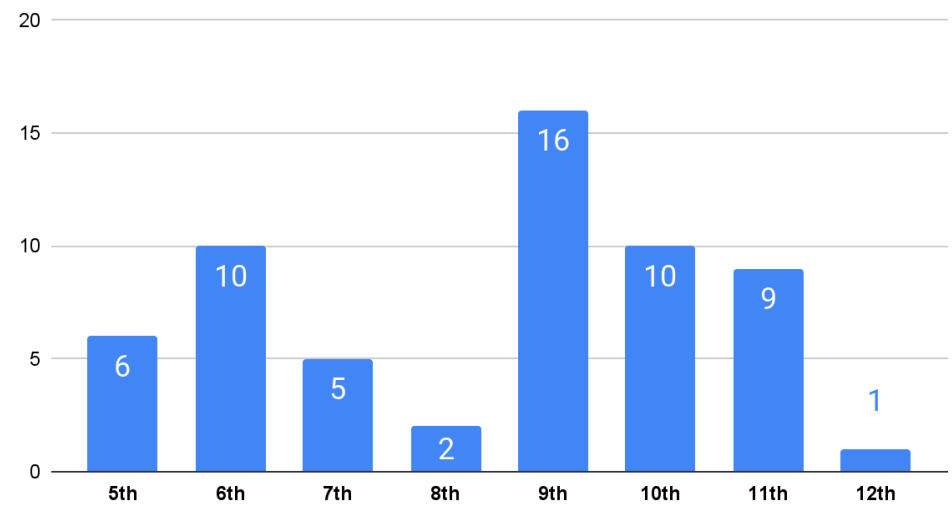
Student Support Data Report (August 1-October 20, 2023)

Discipline Data





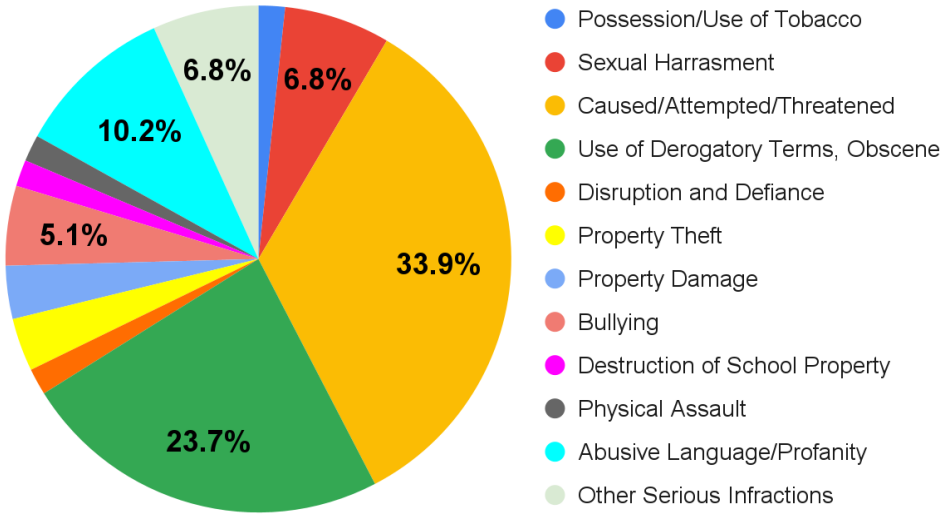




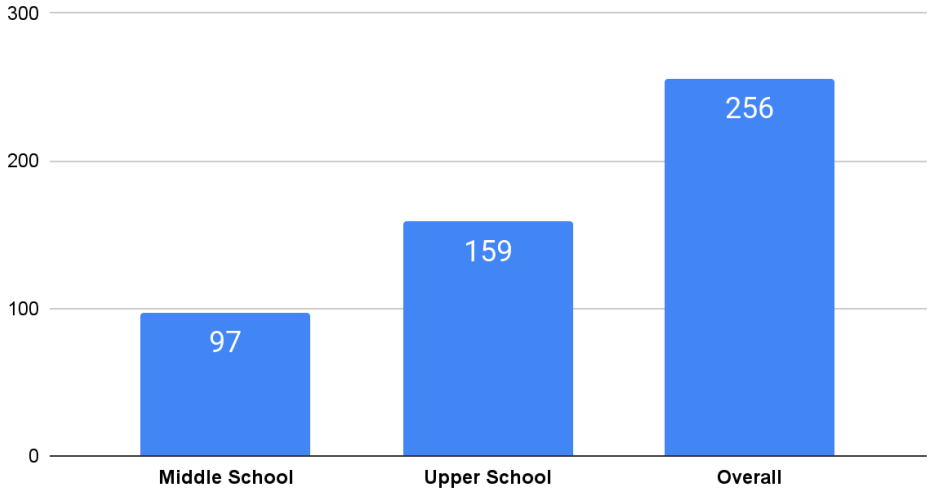
Prepared by Elizabeth Martinez, emartinez@mwacademy.org, 510-227-9856

Student Support Data Report (August 1-October 20, 2023)

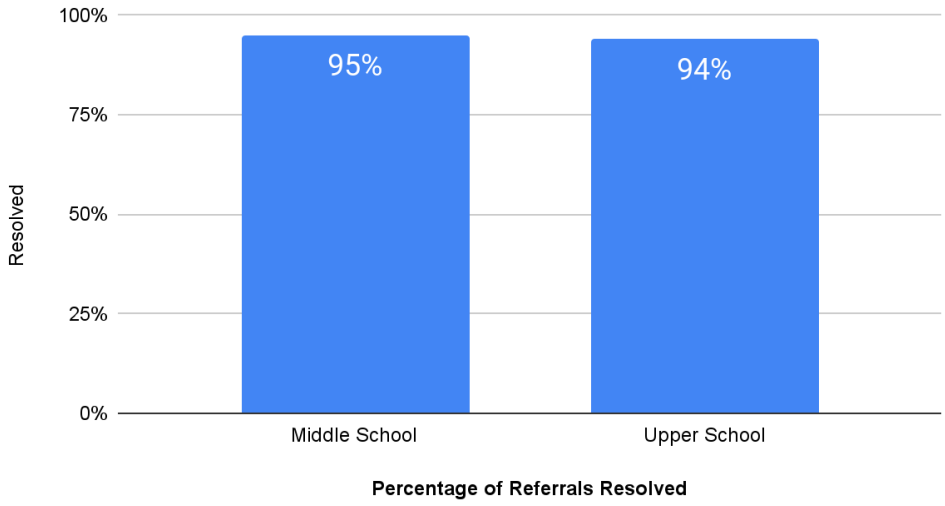
Suspensions by Behavior



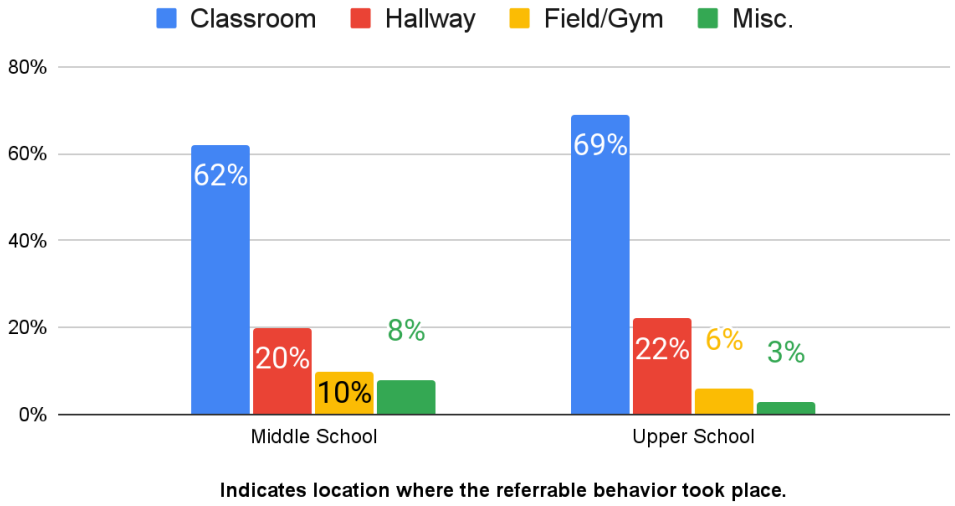
Discipline Referral Count



Discipline Referral Management



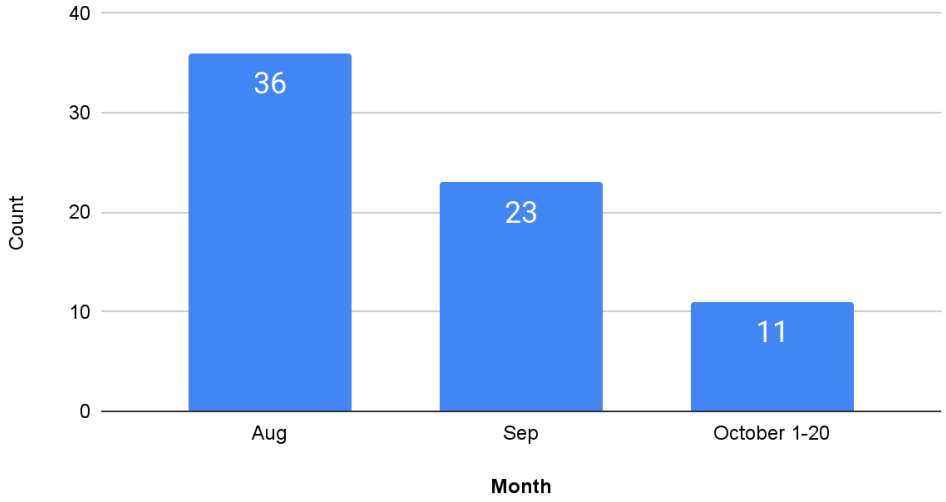
Discipline Referral Location

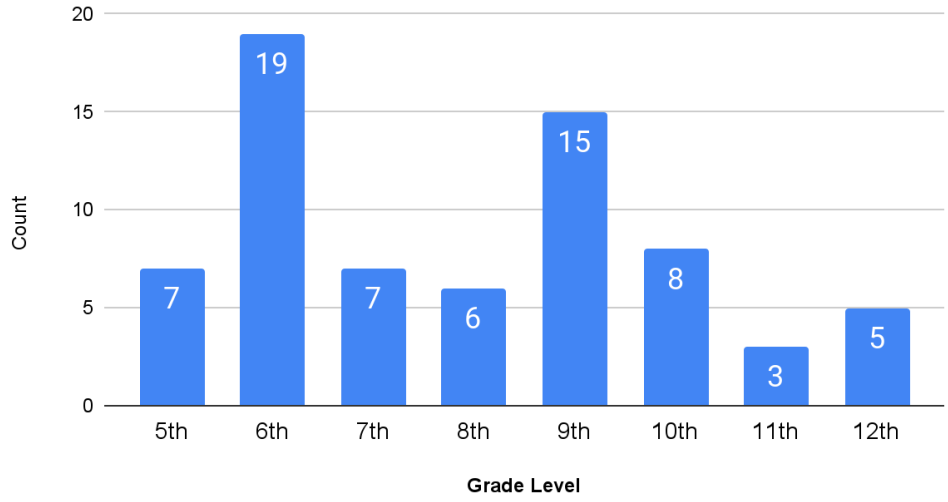


Prepared by Elizabeth Martinez, emartinez@mwacademy.org, 510-227-9856

Student Support Data Report (August 1-October 20, 2023)

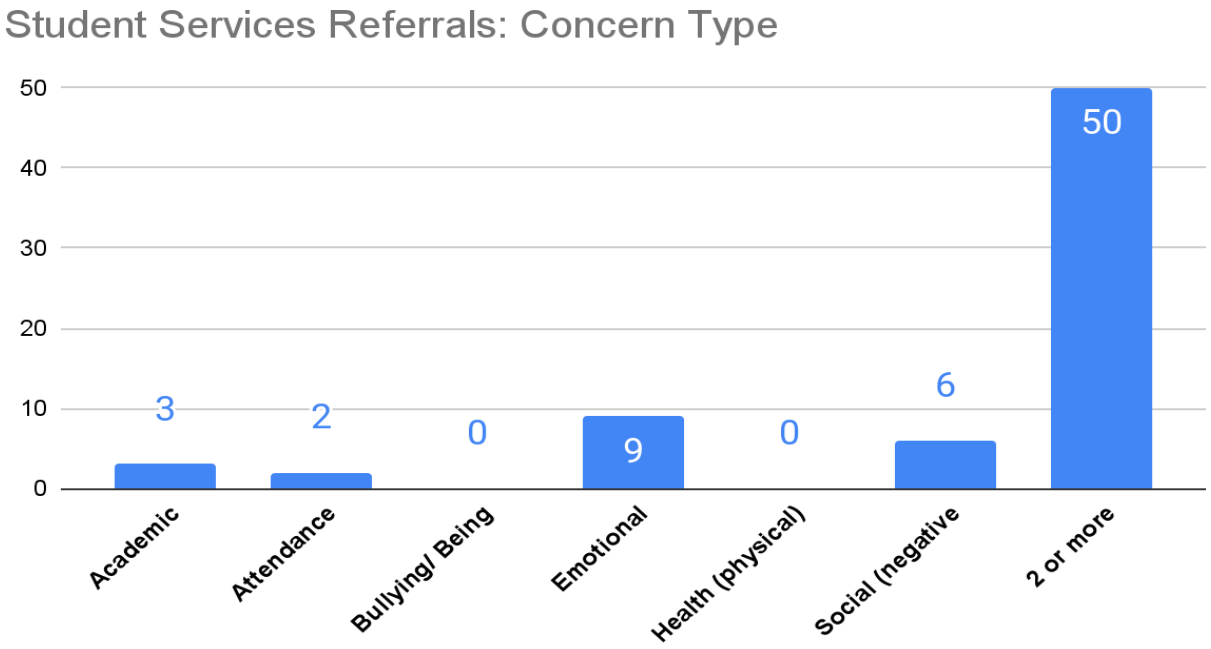
Student Services Data

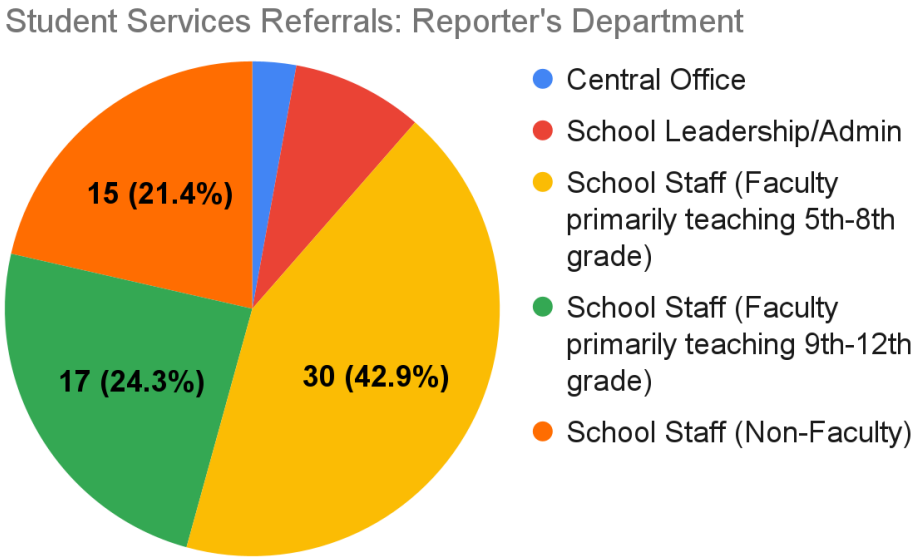


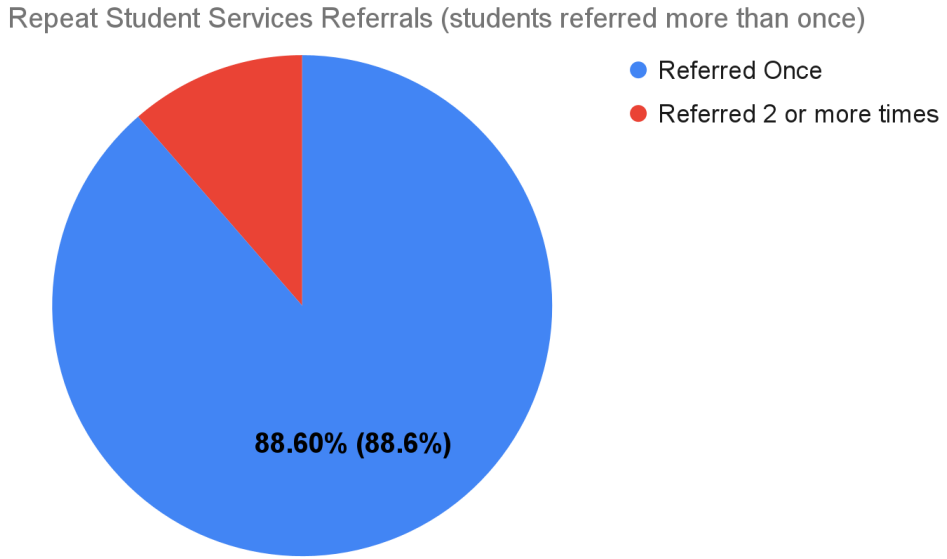


Prepared by Elizabeth Martinez, emartinez@mwacademy.org, 510-227-9856

Student Support Data Report (August 1-October 20, 2023)







Prepared by Elizabeth Martinez, emartinez@mwacademy.org, 510-227-9856

Student Support Data Report (August 1-October 20, 2023)

Prepared by Elizabeth Martinez, emartinez@mwacademy.org, 510-227-9856

Coversheet

Q&A on Written School Report

Section: II. Standing Reports
Item: D. Q&A on Written School Report
Purpose:
Submitted by:
Related Material: December School Board Report_2023-24.pdf

Board Report

School-Wide

Board Report - December 2023-24

Principal Report

Dr. Tameka Jackson, Principal

School Leaders:
Eric Becker, AP, Upper School
Carrera Padilla, AP, Student Support
Kelly Le, Dir. of Teacher Residency & New Teacher Development

Report Contributors:

English Learner Updates	Gerri Swift, ELD Coordinator
Academic Intervention Updates	Emalyn Lopez, Intervention Coordinator
Extended Learning Opp. Updates	Jonathan Hemelberg, Extended Day Coordinator
Special Education Updates	Karen Snider, Director of Special Education

Theme:

Critical Learners Updates

Middle School Intervention at a Glance

- **68%** of students are enrolled in math intervention
- **36%** are enrolled in ELA intervention
- **27%** are enrolled in ELD.

Upper School Intervention at a Glance

- **28%** of students are enrolled in math intervention
- **24%** are enrolled in ELD.

English Language Development

The ELD program started the year with 319 EL students. Of these students, 33% achieved a Level 4 on the Summative ELPAC exam, thus taking the first step towards reclassification. Forty-four students have reclassified so far (14%), with an additional 8 students in progress. Data from the CA School Dashboard states that 49.8% of ELs at Making Waves are making progress towards English language proficiency, as measured by the amount of students maintaining, increasing, or decreasing ELPAC levels. This data places Making Waves in the “Medium” category on the CA School Dashboard.

Additionally, ELD teachers have been implementing the new curriculum, English 3D, with fidelity. The ELD Coordinator provided teachers with pacing guides, an English 3D resource hub, and an ongoing professional development space. School-wide, all staff have begun receiving PDs on academic vocabulary development, with additional PDs regarding close reading and fluency scheduled for later sessions. ELAC meetings continue to be held monthly, with an average attendance of 10 - 30 participants per meeting.

Implementation support is an ongoing priority for the ELD program. Bi-weekly PDs for ELD teachers have focused on unit internalizations, lesson planning, and curriculum implementation. Teachers have reported that while the new curriculum

and online platform has been an expected adjustment, they have noticed an increase in overall participation and increased use of academic language (an identified need from last year), both in written student work and discussions. Teachers continue to build their skills around pacing and lesson timing, and students are continuing to internalize the curricular routines. School-wide, teachers have begun using explicit vocabulary instructional strategies.

Last year, parent partnership was also identified as an area of growth, given the low attendance of ELAC meetings. In order to facilitate parent partnership, ELAC meetings have begun to shift to on campus: Two dates were selected for in-person meetings, with the first in person meeting occurring in October, and the second meeting scheduled for February. ELAC meetings topics have also greatly diversified based on feedback from parents last year: Topics in this year's scope include progress monitoring, reading fluency, mathematical thinking, supporting bilingualism, and ELPAC preparation. An ELAC website was also created to house all of the information presented during ELAC meetings, as well as provide families with resources with which to help their students.

Additionally, parents were also provided with EL-specific progress reports that detail their student's data within the context of reclassification. Parents continue to express the desire for their students to reclassify, and reclassification is a deep source of pride for Making Waves families. Last year, a reclassification ceremony was held on campus to celebrate reclassifying students; The next reclassification ceremony will be held in May of next year. Parents also expressed concerns over the impact of not reclassifying, such as the loss of electives, and college readiness. Finally, some parents have expressed difficulties in both accessing and navigating different online platforms, such as power school and parent square.

Implementation support will continue to be a top priority going into the next semester. Data from upcoming STAR, SBAC, and ELPAC tests will be closely monitored to determine any necessary changes to curriculum implementation. Likewise, at least one full ELD PD session at the end of the year will be reserved specifically for teacher feedback.

While designated ELD is a vital component of the overall ELD program, students spend the majority of their time in integrated, general education classrooms. Therefore, school-wide PD sessions around vocabulary instruction, close reading, and fluency will continue into the next semester. The ELD Coordinator has been partnering with the Literacy Specialist and school leaders to determine PD offerings.

Finally, adjustments have been made to encourage more parent contact: In response to the accessibility needs expressed by families, future EL progress reports will be mailed in addition to being posted online. Likewise, the ELD Coordinator will be mailing a questionnaire regarding ELAC meetings dates and times, as the timing of these meetings may be negatively impacting attendance. Finally, the ELD Coordinator has also begun partnering with the Parent Coordinator to further identify ways to bring more parents into the ELAC space.

Academic Intervention

The Math intervention and ELA intervention implemented this semester have provided better structure and engagement during Flex classes this year. Recent results from a middle school faculty survey show that more than half of teachers have been able to address the academic needs of their students and that materials provided by the Academic Support Services Team have been useful in helping teachers plan their Flex block. Student homogenous groupings and smaller class sizes for our *Tier 3* intervention courses have helped with overall teaching capacity. Teachers can better target skills and increase support for *critical learners* when class sizes are smaller.

Board Report - December 2023-24

The Academic Support Services team was instrumental in reaching the school-wide completion goal of 95% for ***MAP Growth and Star Reading assessments***. ***MAP Growth*** (math) & ***Star Reading*** (ELA) has been one of our main data sources in identifying students needing academic intervention. In the middle school, recognition boards were implemented this semester to garner more interest in student data and celebrate growth and academic achievement. Students were named and celebrated in our most recent school assembly and are proudly wearing pins on lanyards for this.

Data from MAP Growth & Star Reading assessments have been utilized during Flex PLCs and Math Labs. They are used to monitor student progress and inform instruction. ELA Lab curriculum focuses on knowledge building, vocabulary development, and foundational reading skills. By focusing on nonfiction texts, students learn the knowledge and vocabulary they need to be successful readers. In Math Lab, students focus on academic discourse to gain vocabulary understanding and usage. Students are provided ***Key To…*** workbooks from McGraw-Hill which are intended to strengthen math foundations. In the upper school, students in Math Labs work on ***MATHia*** readiness modules, an adaptive supplemental program through ***Carnegie Learning*** (core day math curriculum). We are piloting the intervention program, Math 180, with two different fifth-grade Math Labs.

Middle school students have just completed their mid-year MAP and Star Reading tests. Assessment scores, progress grades, and teacher qualitative data will be used to re-tier and group students according to their levels in math and ELA for semester 2. New Flex courses will be assigned to those that have shifted Tiers.

Our team has shifted to providing more support during *Tier 1* instruction for our faculty. Curriculum unpacking and integrated intervention strategies during core instruction have been some of the additional supports our team has been offering during coaching sessions and professional development.

Marlin Academy (Extended Day)

Marlin Academy (the state-funded, **E**xtended **L**earning **O**pportunity program) has begun this month utilizing ***Math 180*** and ***Read 180*** to provide daily additional standards-aligned lessons after school to our enrolled *Tier 3* students. Our Expanded Learning Instructor has also provided push-in support during Flex block for our 5th graders in Tier 3. Push-in support is provided for two days in math and two days in ELA. We hope that we can give the highest level of support to our students who need it most by reducing the ratio in the classroom so that students can receive even more individualized instruction.

Staffing has been one of the major challenges facing Marlin Academy. Currently, we only have one Full-time Expanded Learning Instructor who is working primarily with 5th graders in *Tier 3*. In the interim, our part-time Expanded Learning tutors have been providing support for our 6th graders.

After extensive outreach on behalf of the Marlin Academy team, we have finally hired our second Expanded Learning Instructor who will begin this month. We are in the process of implementing an onboarding and coaching plan so that we can begin providing our *Tier 3* sixth graders with a greater level of academic support.

Board Report - December 2023-24

Special Education

Making Waves Academy (MWA) has made strategic enhancements to its ***Special Education (SPED) program***, focusing on increasing staffing and refining academic interventions. With 5 out of 6 SPED teacher positions filled and 10 instructional aides, MWA is fully staffed for teacher compliance and aims to fill the 6th SPED teacher position for broader academic program options. Challenges, such as staffing shortages for in-person occupational therapy, were met by pivoting to virtual services. The implementation of a part-time behavior specialist supports students with IEPs on campus for behavior service minutes.

The SPED department has concentrated on specialized academic instruction (SAI), offering targeted sections and increased SAI time in the middle school (MS) and upper school (US). In the MS, "pull-outs" occur during homeroom, Flex period, and core day instruction, while the US features SAI courses during the core day, aimed at students requiring extensive academic intervention. Transition planning has become a focal point, with efforts to prepare students for post-secondary education and careers, including exploring community college and vocational pathways.

MWA has introduced Educational Rights Mental Health Services (ERMHS) through Seneca Family of Agencies in the 2023-24 academic year, catering to students with IEPs and addressing their mental health needs. Additionally, the Reading Intervention program has evolved, with the implementation of ***Sonday curriculum*** in all MS grades and increased frequency for students needing intensive reading intervention. The US utilizes the ***Rewards Intermediate*** and **Secondary Reading Intervention Program** during SAI and Flex periods, emphasizing *decoding, fluency, academic vocabulary, and comprehension* through novel studies. These comprehensive efforts reflect MWA's commitment to providing a supportive and tailored educational experience for students with diverse needs.

The Special Education (SPED) program at Making Waves Academy (MWA) has implemented various strategies to enhance services and support for students. In the upper school (US), designated Specialized Academic Instruction (SAI) sections during the core day and intervention blocks have allowed for a more individualized and extensive range of services based on academic needs. Monthly group transition services support students with college and career service minutes, addressing post-secondary education plans for both four-year universities and community college or vocational pathways.

Through a partnership with Seneca, MWA offers Educational Rights Mental Health Services (ERMHS), providing individual and group therapy, parent counseling, and social skills groups. Mental health funding now flows directly to Local Education Agencies (LEAs), allowing greater flexibility in using state ERMHS funding for all students. In reading intervention, there have been notable improvements in STAR reading proficiency, with increases in both MS and US students' scores. The Sonday Mid-Year Progress Check in the MS highlights positive progress across grade levels, with gains in Sonday skill levels and STAR testing progress.

However, challenges persist in math intervention, as SBAC math scores for students with IEPs and Math MAP growth percentiles in the MS show limited improvement. The SPED department is addressing this by focusing on foundational math skills using the Math Steps program. Targeting skill gaps, the program covers basic math operations, starting from single-digit addition/subtraction to more complex concepts like ratios and percents. "Push-in" support in general education math courses and familiarity with the new Carnegie math curriculum in the US are also prioritized to enhance math intervention efforts. The SPED department remains committed to addressing challenges and fostering continued growth in student achievement.

Board Report - December 2023-24

The Special Education (SPED) program at Making Waves Academy (MWA) is actively working towards identifying and expanding specialized academic intervention times in the Middle School (MS) to address significant academic skill gaps in earlier grades. The goal is to explore options to expand pull-out modified curriculum and SAI time for students with significant reading and math skill deficits within the general education schedule. The SPED program aims to create detours around inclusive master scheduling barriers and ultimately build an inclusive master schedule aligned with MWA's organizational vision, mission, and SPED programmatic goals.

The current continuum of least restrictive environment offerings at MWA spans from full inclusion in general education to separate settings, non-public school placements, and home instruction. The SPED program is exploring opportunities for potential expansion of SPED environments and services, focusing on meeting the diverse needs of students along this continuum.

In terms of transition planning, MWA is actively exploring local charter schools with expanded transition plans and functional skills high school programs. The SPED department is also expanding collaboration with local community resources to enhance vocational pathways and job readiness for students. Plans are underway to take interested students to explore local community colleges and vocational programs during the second semester.

For Educational Rights Mental Health Services (ERMHS), MWA is looking to expand its partnership with Seneca and/or another on-site therapy provider to a full-time contractor/staff member. The SPED department aims to explore pathways for direct medical billing for mental health services and continue collaboration with intervention and holistic services teams to support MWA’s Multi-Tiered System of Support (MTSS) for academic, behavioral, and mental health needs.

In reading intervention, the SPED program plans to continue measuring the effectiveness of the Sonday phonics intervention curriculum in the MS and assess progress in the US with the Rewards Intermediate/Secondary reading intervention programs. For math intervention, the department is reviewing the Math 180 curriculum as a potential additional tool to address significant math skill gaps during SAI and Flex math intervention blocks. Finding ways to simultaneously address key skill gaps in SPED while providing support and differentiated Tier 1 grade level instruction is considered crucial for sustained math achievement growth.

Coversheet

Q&A on Written Chief Executive Officer Report (CEO)

Section:	II. Standing Reports
Item:	E. Q&A on Written Chief Executive Officer Report (CEO)
Purpose:	Discuss
Submitted by:	
Related Material:	MWA CEO Report to the MWA Board_DEC 2023_ABN.pdf

Learn. Graduate. Give Back.

MWA CEO Report to the MWA Board

DEC 2023

The first semester of the 2023-24 school year is upon us. Through the first half of the year, we have completed or embarked upon a variety of activities and made progress in some key strategic areas.

Highlights

- Key mid-year hires – 2 Assistant Principals, 1 dean, and 1 Dir. of College and Career Counseling
- Dr. Jackson and the Instructional Leadership Team (ILT) have taken on the following:
    - Collecting and providing feedback to our faculty on their lesson planning documents
    - Targeted trainings that expands our capacity to provide support our faculty
    - Completing a full and formal, school-wide faculty observation/evaluation cycle, along with 1:1 debrief meetings
- Boys' Varsity soccer team advanced to another section, losing in overtime by 1 goal
- Both divisions have hosted student dances
- All students took interim assessments (preparation for the end of the year assessments)
- Field trips to area colleges, a career exploration trip to Habitat for Humanity, and a science trip
- Seniors applying to colleges and faculty writing recommendations for them

Starting in November, I invited various individuals and teams across the school to meet with me to discuss five things: 1) successes, 2) challenges, 3) any data they wanted to share, 4) and pivots so far this year, and 5) any reflections. I have had about five of these meetings so far, with a few more scheduled before the end of the calendar year. I have found all of them to be very helpful. I will conduct a few more in January and then have a round two of meetings with everyone again in the spring.

WASC/LCAP/"Big Rocks" Glossary

- ***WASC*** (Western Association of Schools and Colleges) – MWA's school accreditation organization; requires renewal every 6 years and assesses a school's progress against self-identified goals
- ***LCAP*** (Local Control Accountability Plan) – State's accountability tool tied to priority funding areas
- ***"Big Rocks"*** – priorities; tasks, projects, goals, and mission critical objectives (Forbes, 1/20/21)

General WASC/LCAP Updates

WASC Goals/LCAP Priorities	CEO Updates
1. ***Support for All Learners*** LCAP Priority Areas: **Goal 1**: *Basic Conditions* **Goal 2:** *Academic Standards* **Goal 3:** *Family Partnerships* **Goal 8:** *Academic Growth*	• With Dr. Jackson, discussed progress and metrics towards meeting quarterly goals of instructional "playbook" strategy implementation. • With Dr. Jackson, reviewed her detailed data and discussed her analysis of where teachers are in their pacing after reviewing the interim assessment data. • Met with various instructional teams directly and asked them to address 5 areas: 1) successes, 2) challenges, 3) any data they want to share, 4) any pivots made, and 5) reflections so far this year. I have meetings with intervention, extended day, SPED, and some other teams. I will continue to host these meetings through the December and again in the spring. • Continued work on an initial DRAFT of MWA's programmatic principles (e.g. mission, vision, values, and overall approach for how we do school at MWA). • Shared and discussed the school-wide data dashboard that I will use to collect schoolwide data that will be shared with the community.
2. ***College and Career Readiness*** LCAP Priority Areas: **Goal 4:** *College & Career Readiness* **Goal 7:** *Course Access*	• I have scheduled longer onboarding meetings with the new Director of College and Career Counseling, Arika Spencer-Brown. • I have scheduled meetings with myself, Arika, and Aiyana, Dr. Wright, and Patrick from MWEF to formally make introductions, introduce pertinent elements of the strategic plan, and lay out a general road map for Arika and the college success team to design an alignment roadmap (between MWA's college access work and MWEF's college success work).
3. ***Diversity, Equity, & Inclusion*** LCAP Priority Areas: **Goal 5:** *Student Engagement* **Goal 6:** *School Climate*	• Our service provider for DEIB (Diversity Equity Inclusion & Belonging) has completed 2 out of 3 training dates for the year, focused this year on expanding staff awareness of unconscious bias and other self-work staff can do to be better allies and protectors of students.

Other Responsibilities/Activities

Role	Entity	Activity	Meeting Frequency
NCS Board President	North Coast Section	High school. athletics – rules, policies, & championships in the northern coastal counties.	7 Board & Exec. Mtgs.
CIF Executive Committee Member	CA Interscholastic Federation for state rules, policies, & playoffs	High school. athletics – rules, policies, & championships for the state of California.	7 Board & Exec. Mtgs
5C Executive Sponsoring Committee Acting President	Contra Costa County Charter Coalition	School sponsored & supported entity that looks to support parents in organizing and amplifying their voice for high quality, public education options.	Weekly meetings

APPENDIX

WASC Goals	LCAP Goals (LCFF Priority Areas)	Lead(s)
1. ***Support for All Learners:*** Develop and refine vertically aligned programs to support all learners.	**Goal 1**: *Basic Conditions* **Goal 2:** *Academic Standards* **Goal 3:** *Family Partnerships* **Goal 8:** *Academic Growth*	T. Jackson E. Becker (K. Le) K. Mason (Nelson & Martinez)
2. ***College and Career Readiness:*** Refine holistic support for college and career readiness that builds all students' capacity for graduation and success beyond high school.	**Goal 4:** *College & Career Readiness* **Goal 7:** *Course Access*	Dir. of CCC (Jackson, Becker, & Nelson)
3. ***Diversity, Equity, & Inclusion:*** Create a safe, inclusive, and high-performing environment for all students and adults that are informed through the lens of diversity, equity, & inclusion.	**Goal 5:** *Student Engagement* **Goal 6:** *School Climate*	All Leaders

WASC Goal 1:

Support for All Learners: Develop and refine vertically aligned programs to support all learners.

LCAP Priorities:
Goal 1: *Basic Conditions*
Goal 2: *Academic Standards*
Goal 3: *Family Partnerships*
Goal 8: *Academic Growth*

Central Office Big Rocks:
1. *Shift of service model for social-emotional support (MTSS)*
2. *A focus on academic achievement and outcomes*
3. *Ensure long-term financial viability ("right-sizing")*

Nelson's Goals:

Through classroom observations, data, and discussions, I will assess the efficacy and progress towards more targeted, curricular-aligned, engaging, and effective Tier 1 Core instruction, particularly in math and English classes.

Continue to work with Wallace (MWA CFO) and the MWEF finance team and executive on "right sizing" MWA services and support with a focus on compensation models, FTE shifts, and program models.

UPDATES:

- With Dr. Jackson, discussed progress and metrics towards meeting quarterly goals of instructional "playbook" strategy implementation.
- With Dr. Jackson, reviewed her detailed data and discussed her analysis of where teachers are in their pacing after reviewing the interim assessment data.
- Met with various instructional teams directly and asked them to address 5 areas: 1) successes, 2) challenges, 3) any data they want to share, 4) any pivots made, and 5) reflections so far this year. I have meetings with intervention, extended day, SPED, and some other teams. I will continue to host these meetings through the December and again in the spring.
- Continued work on an initial DRAFT of MWA's programmatic principles (e.g. mission, vision, values, and overall approach for how we do school at MWA).
- Shared and discussed the school-wide data dashboard that I will use to collect schoolwide data that will be shared with the community.

WASC Goal 2:

College and Career Readiness: Refine holistic support for college and career readiness that builds all students' capacity for graduation and success beyond high school.

LCAP Priorities:	Central Office Big Rocks:
Goal 4: *College & Career Readiness* **Goal 7:** *Course Access*	1. *Shift of service model for social-emotional support (MTSS)* 2. *A focus on academic achievement and outcomes* 3. *Ensure long-term financial viability ("right-sizing")*

Nelson's Goals:

I will develop, in partnership with others, a scope and sequence for college and career readiness (5th-12th grades), integrating and adapting elements of Making Waves Education Foundation's (MWEF) college success framework in order to help students and families be more informed about college and career-related decisions and attributes.

UPDATES:

- I have scheduled longer onboarding meetings with the new Director of College and Career Counseling, Arika Spencer-Brown.
- I have scheduled meetings with myself, Arika, and Aiyana, Dr. Wright, and Patrick from MWEF to formally make introductions, introduce pertinent elements of the strategic plan, and lay out a general road map for Arika and the college success team to design an alignment roadmap (between MWA's college access work and MWEF's college success work).

WASC Goal 3:

Diversity, Equity, & Inclusion: Create a safe, inclusive, and high-performing environment for all students and adults that are informed through the lens of diversity, equity, and inclusion.

LCAP Priorities:	Central Office Big Rocks:
Goal 5: *Student Engagement* **Goal 6:** *School Climate*	1. *Shift of service model for social-emotional support (MTSS)* 2. *A focus on academic achievement and outcomes* 3. *Ensure long-term financial viability ("right-sizing")*

Nelson's Goals:

I will champion and address issues of diversity, equity, inclusion, and belonging more consistently throughout the year with parents, students, and staff through staff PDs, discussions, written communication, and engagements with students and parents.

UPDATES:

- Our service provider for DEIB (Diversity Equity Inclusion & Belonging) has completed 2 out of 3 training dates for the year, focused this year on expanding staff awareness of unconscious bias and other self-work staff can do to be better allies and protectors of students.

Coversheet

Q&A on Chief Operating Officer Report (COO)

Section: II. Standing Reports
Item: F. Q&A on Chief Operating Officer Report (COO)
Purpose: Discuss
Submitted by:
Related Material: COO Board Report_December 2023.pdf

Board Report

Chief Operating Officer

December 2023

Elizabeth Martinez

Chief Operating Officer

For the December MWA Board of Directors Meeting, I am providing the first annual report dedicated to talent data. We set October 1st as the data close out date; that is when we will look at our recruitment data for the previous year.

What?
Making Waves Academy Recruiting and Hiring Data
Data Collected: 02/10/23-10/01/23

Candidate Pipeline by Role

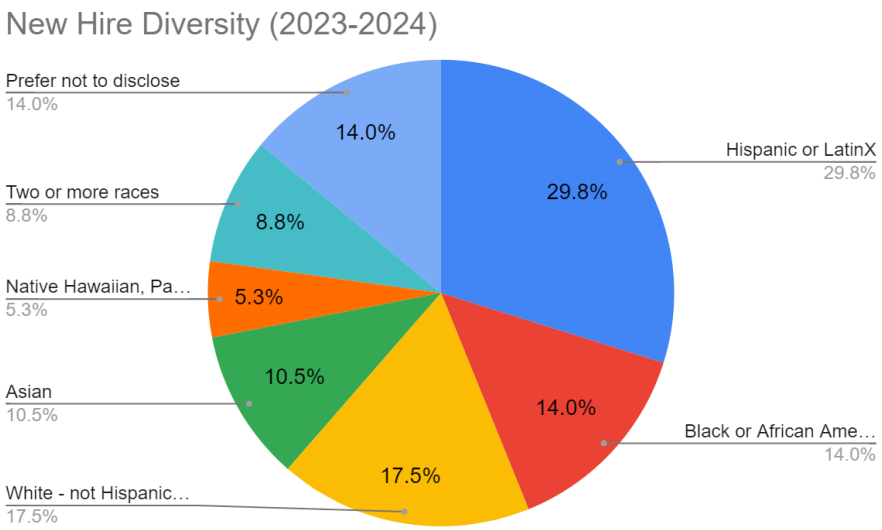
	Hired	Hired %	Not Hired	Total Candidates
Faculty (does not include SPED)	18	3.04%	574	592
Special Education	4	9.09%	40	44
Other roles	23	3.47%	639	662
Leadership	4	0.89%	444	448
TOTAL	**49**	**2.81%**	**1697**	**1746**

- Nearly 50% of candidates who are eventually offered a job at MWA actively sought us out and applied via our job board (vs. recruitment or passive sourcing)

Days to Hire

- From Feb. 10 - June 1, average time from initial application to offer was 52 days
- From June 1 - November 17, we were able to decrease this to an average of 30 days
    - During the most critical hiring season (June 1 - August 1), this was decreased to 25 days!

Diversity of New Hires



December 2023

So What?

After reviewing the data, here are some key takeaways:

- *The candidate pool is healthy* - there are a lot of candidates out there who want to work at MWA!
- *Speed to hire is increasing despite a more rigorous hiring process*.
    - There is *room for improvement in cutting down the time between interview and offer*, the average is 28 days - the longer the time frame, the more likely it is that we lose strong candidates.
- *Candidate pool is diverse*
    - 64.4% of applicants identify as people of color
    - 13.3% of applicants identify as white
    - 22.2% declined to share race/ethnicity at time of application
- *Robust systems help us do more with less,* we currently have one full-time MWA employee and two contractors who work an average of 25-30 hours per week combined. This puts our personnel at an equivalent of 1.75 FTEs, the previous iteration of the team operated with 3 FTEs and seasonal temps.
- Although we reduced our recruitment budget significantly (we cut down costly services, we did not attend recruitment fairs, etc), *we saw a significant increase in applicants by using technology appropriately and to its full potential as well as modifying subscriptions to a level that correlates with our size* (Indeed, LinkedIn, etc).

Now What?

This is the *first year that we have access to quantitative data* from Talent that was *pulled from a system*. Although we do not have a full 12-month cycle of data to look at, the data we have seen is supporting me in making critical decisions about the upcoming hiring season.

- *Faculty applications for SY24-25 will launch December 5, 2023*. Like last year, we will be posting all subject areas, regardless of whether or not there is a vacancy in order to build pools of qualified talent. The launch was moved up to align with the Intent to Return process.
- This year, we are continuing to *refine the hiring process based on feedback from candidates, hiring managers, and interviewers*. Some changes include:
    - *Implementing review deadlines* to allow for a more competitive process, better comparison of candidates, and to get offers to candidates sooner.
    - *Clarifying and streamlining candidate communications* so that they communicate with one person throughout their process.
    - *Updating faculty hiring tasks* to be better aligned with school leader needs and expectations
- Goal is to have at least 90% of known/anticipated vacancies filled by July 1, 2024
    - Working closely with HR on the Intent to Return process in order to identify potential vacancies as soon as possible.
- *Increased training for Hiring Managers on the "art" of hiring as well as the process*. Last year the team focused on getting Hiring Managers to use the new ATS, now that the system is being used fairly consistently we are focused on creating consistency across Hiring Managers so that everyone is screening for the same qualities/competencies/flags (these are set by MWA and not individuals).

Overall, I am excited about year 2 and the upcoming hiring season. More to come!

December 2023

Appendix

Quarter 3 Priorities for COO Team

Compliance	**School Systems** ● Semester 2 grades distribution (progress reports) ● Student-Parent Handbook Revision Cycle Kickoff **State Reporting** ● CALPADS Fall 2 Submission ● School Accountability Report Card ● Civil Rights Data Collection **Assessments & Diagnostics** ● Launch and finalize CAASPP project planning with Assessment Working Group ● Monitor ELPAC progress and compliance; monitor/support winter IABs and related data dives; Produce mid-year report on semester 1 data dives (including new formative assessment work); create initial drafts and gather feedback on assessment calendar. **Compliance Monitoring** ● LCAP: Manage completion of first drafts of all LCAP sections; support with LCAP educational partner events and integrate feedback; ● Compliance misc: check in to make sure that all new laws that go into effect in January are being handled; Monitor/support compliance manager with county Annual Oversight visit in March; set up Williams inspection for next year (including making sure Ops self/pre-inspection occurs).
Talent	**Systems** ● Kick off meetings with hiring managers for SY24-25 (including any additional training) **Staffing** ● Begin active recruiting and selection (peak season for teachers and school-based staff!).
Attendance and Enrollment	**State Reporting** ● Completing student transfers to balance attendance reporting ● P-1 Attendance Submission **Attendance Monitoring** ● Attendance training for teachers ● Daily attendance tracking
Human Resources	**Employment** ● Review staff-voted priorities during a scheduled professional development session, with a focus on addressing top concerns and improving school culture ● Announcing Intent to Return: Distribute survey, conduct follow-up meetings, and send out renewal letters ● Collaborate with the Talent team to post job openings for non-returning staff on job boards following the intent to return notification deadline **Compliance** ● In collaboration with school leaders, HR will coordinate teacher credential plan meetings ● Collaborate with the general counsel to revise the employee handbook and submit it for approval at the May board meeting ● Compile the CTC declaration and EdCode options for necessary approval at the May board meeting

December 2023

	Performance ● Boosting Supervisor Skills: Review Q2 building blocks and proactively collaborate with supervisors seeking extra support in effectively engaging with their direct reports. ● Disseminate additional 15Five data to showcase tool utilization progress and provide individual training as necessary
School Operations	**Systems** ● Lottery/Enrollment activities ● Mock Facilities Inspection (FIT) ● Complete Comprehensive School Safety Plan - Annual Process ● Continue Master Calendar of Events Process ● Begin 24-25 Bell Schedule changes process ● Finish Standard Operating Procedure **Planning** ● Begin Summer and Summer School & 24-25 Marlin Academy Planning ● Begin EOY activities process ● Begin assessment for Summer Moves
Student Support and Special Education	**Monitoring & Consultation** ● Meet with the Assistant Principal of Student Support and Special Education Director on a monthly basis to provide consultative support but direct supervision will be provided by Dr. Jackson, MWA Principal

Coversheet

Q&A on Written Finance Report

Section: II. Standing Reports
Item: G. Q&A on Written Finance Report
Purpose: Discuss
Submitted by:
Related Material: Executive Summary - 2023-24 1st Interim Budget.pdf

Executive Summary for FY 2023-24 1st Interim Report

November 15th, 2023

Revenues Summary (Compared with the *FY'24 Original Budget)*:

- Government revenues **decreased** by **$892,788** or **4%.**
- Projected to receive interest income of **$372,896**.
- Estimated JRSF contribution **decreased** by **$1,090,016** or **9%.**

Expenses Summary (Compared with the *FY'24 Original Budget)*:

- The total expenses **decreased** by **$1,609,908** or **5%**.
  - MWA – "School" expenses **decreased** by **$1,643,106** or **5%**.
  - Central Office expenses **increased** by **$33,198** or **1%**.

Key Overview for the *FY'24 1st Interim Budget*

The following items highlight the **key changes** from the ***FY'24 Original Budget*** to the ***FY'24 1st Interim Budget***:

1. ***Government Revenues***
   a. The student enrollment decreased by 12 from the original budget.
   b. Fewer students participated in the meal program.
   c. We used a larger portion of ESSER funds last year, resulting in fewer funds available for this year.
   d. Pushed some one-time categorial funds to outer years due to staffing shortage.
   e. The Special Education funding rate increased from $820/ADA to $887/ADA.

2. ***Interest Income***
   a. Invested some cash reserves in money market funds/treasury bills to take advantage of the favorable interest enirоment.
   b. However, we will not count on this additional revenue source in the future.

3. ***Expenses***
   a. Almost all the savings for "MWA – School" expendenditures are due to vacant positions and a net decrease of ten FTEs as compared with the original budget.
   b. Central Office expenditures stay almost flat – the savings from the CFO transition to part-time was offset by adding a new Impact Fellowship intern.

Detailed Summary of Changes (*FY'24 Original Budget to the FY'24 1st Interim Budget)*

MWA – "SCHOOL" EXPENDITURES: TOTAL CHANGES – Decreased BY $1,643,106 (5%)

I. Salaries and Benefits – Decreased by **$1,630,305 (8%)**

- Saved on salaries and benefits for 17 vacant positions
- Saved on a net decrease of ten positions (pro-rated salaries)

II. Supplies – Decreased by **$92,728 (6%)**

- Reduced the meal program due to lower participation
- Added extra US curricula and a set of textbooks for the Spanish Department

III. Contracted Services – **Increased** by **$79,927 (1%)**

- Eliminated contracted services for Bilingual Receptionist and 504 Plan Entry & Coordination
- Eliminated the RT Fisher contract
- Reduced the tuition for Teacher Residents due to having one fewer resident than projected
- Added Instructional Partners contract
- Increased contracted services for substitute teachers to cover vacant teaching positions
- Added a Part-Time Behavior Specialist for the Special Education Department

CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Increased BY $33,198 (1%)

I. Salaries and Benefits – **Increased** by **$19,120 (1%)**

- Saved on CFO transition to part-time
- Added a new Impact Fellowship intern

II. Supplies – Decreased by **$2,000 (3%)**

- Saved on office supplies

III. Contracted Services – Increased by **$16,078 (2%)**

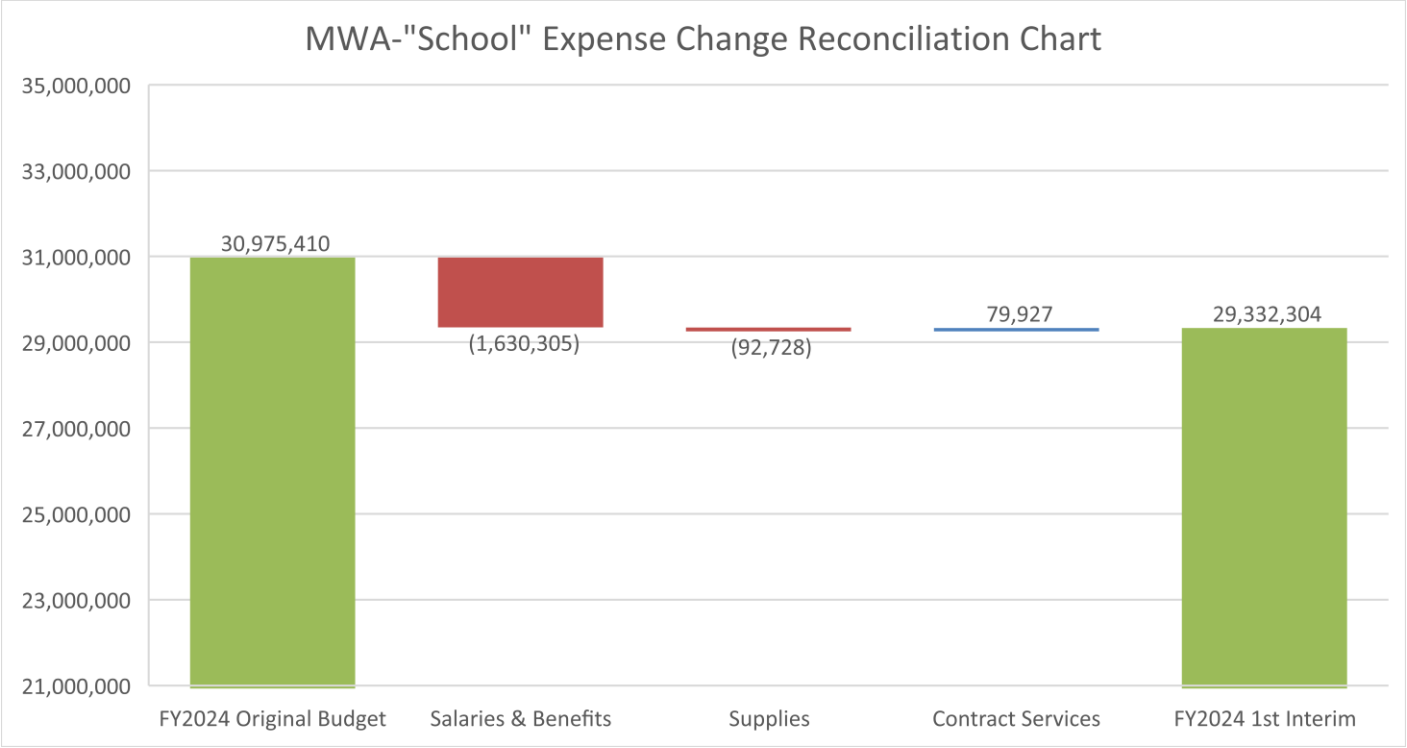
- Saved on legal fees
- Increased bank fees

Appendix A – Summary Financials

FY'24 1st Interim Budget Summary Financials for MWA – "School"

MWA – "School" – Compare *FY'24 Original Budget* to *FY'24 1st Interim Budget*

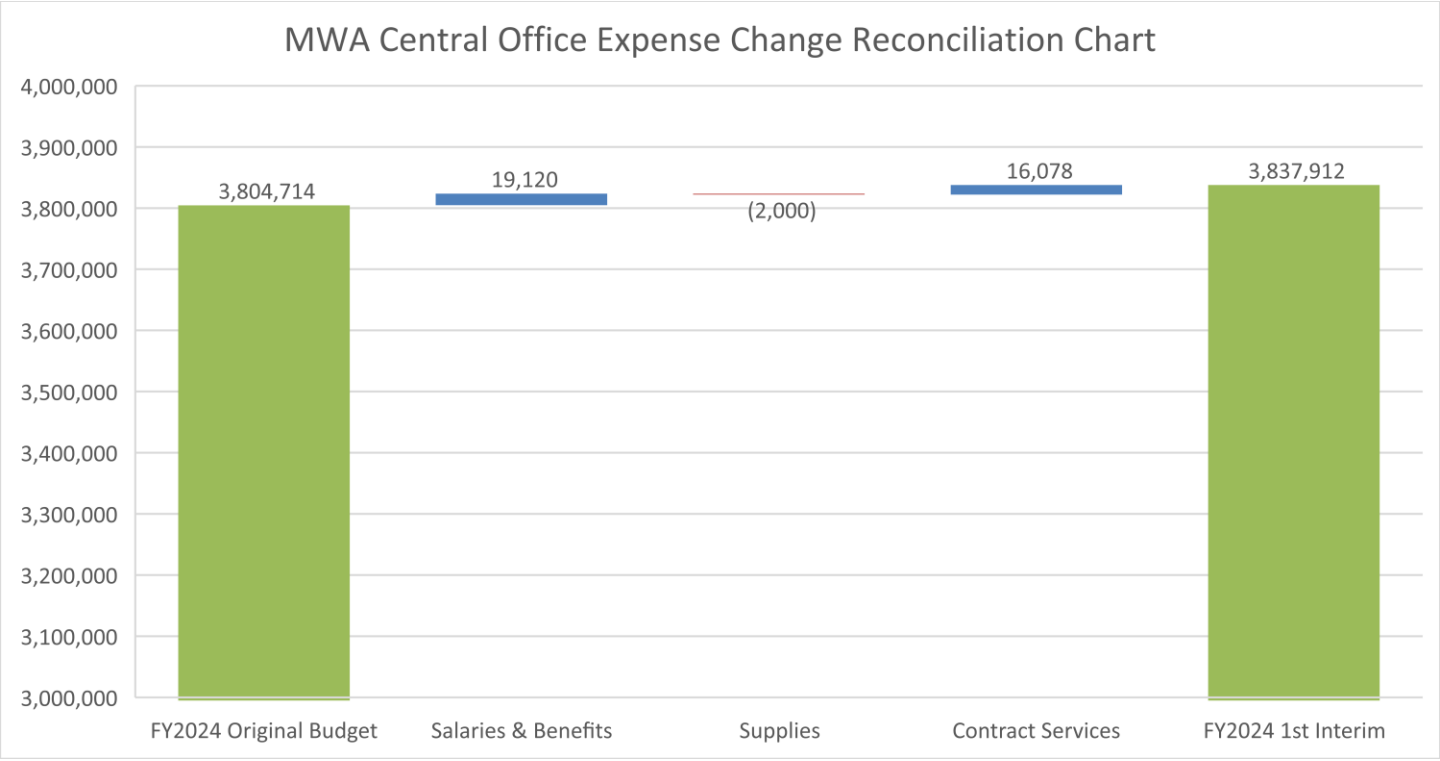
Location	2023-24 Original Budget	2023-24 1st Interim Budget	$ Variance	% Variance
Revenues				
Government	$20,721,980	$19,829,192	-$892,788	-4%
Interest Income	$0	$372,896	$372,896	
Donation	$1,115,000	$1,115,000	$0	0%
JRSF	$9,188,430	$8,065,216	-$1,123,214	-12%
Total Revenues	**$31,025,410**	**$29,382,304**	**-$1,643,106**	**-5%**
Expenses				
Salaries/Benefits	$20,168,634	$18,538,330	-$1,630,305	-8%
Supplies	$1,628,401	$1,535,672	-$92,728	-6%
Contracted Services	$9,178,375	$9,258,302	$79,927	1%
Total Expenses	**$30,975,410**	**$29,332,304**	**-$1,643,106**	**-5%**
Revenues – Government per ADA	**$20,197**	**$19,523**	**-$660**	**-3%**
Expenses – Cost per Student (Exclude CO Fees)	**$26,454**	**$25,254**	**-$1,200**	**-5%**



FY'24 1st Interim Budget Summary Financials for MWA – "Central Office"

MWA Central Office – Compare *FY'24 Original Budget* to *FY'24 1st Interim Budget*

Location	2023-24 Original Budget	2023-24 1st Interim Budget	$ Variance	% Variance
Revenues				
JRSF	$2,352,314	$2,385,512	$33,198	1%
Central Office (*Shared Services Allocation*)	$1,452,400	$1,452,400	$0	0%
Total Revenues	**$3,804,714**	**$3,837,912**	**$33,198**	**1%**
Expenses				
Salaries/Benefits	$2,778,316	$2,797,436	$19,120	1%
Supplies	$59,700	$57,700	-$2,000	-3%
Contracted Services	$966,698	$982,776	$16,078	2%
Total Expenses	**$3,804,714**	**$3,837,912**	**$33,198**	**1%**



Making Waves Academy
Budget FY2024

MWA - "School"
Original Budget

	A	B	C	H	K	L	M
2	**Acct #**	**Account/Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
3		**Income**					
4	8011	State Aid - General Apportionment	8,143,609	7,498,379	(645,230)	-8%	Enrollment decreased by 12 students from 1116 to 1104. Also, projected a slightly lower LCFF supplemental grant
5	8012	Education Protection Account Entitlement	3,202,605	3,356,165	153,560	5%	
6	8096	In Lieu of Property Taxes	3,177,785	3,460,726	282,941	9%	
7	8181	Special Education - Federal	128,302	132,038	3,736	3%	
8	8220	Child Nutrition Programs - Fed	299,487	160,000	(139,487)	-47%	Fewer students participated in the meal program
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%	
10	8262	Federal - ESSER Funding II	-	-	-	100%	
11	8263	Federal - ESSER Funding III	400,000	324,284	(75,716)	-19%	We used more ESSER fund in 2022-23, so less remained for 2023-24
12	8290	Federal Title I - Basic Grant	408,891	362,284	(46,608)	-11%	
13	8295	Federal Title II - Teacher and Principal Training	55,503	49,872	(5,631)	-10%	
14	8296	Federal Title III - LEP	44,740	45,435	695	2%	
15	8297	Federal Title IV - Part A - Student Support	24,000	24,000	-	0%	
16	8299	Federal - Expanded Learning Opportunity Grant (ELO Grant)	-	118,437	118,437		Moved ELO Grant from State to Federal
17	8311	State - Special Education	841,661	901,314	59,653	7%	Special Ed rate increased from $820 to $887/ADA
18	8313	State - Special Education - Level 2 Mental Health	53,300	53,300	-	0%	
19	8314	State - Special Education - Level 3 Mental Health	43,008	43,008	-	0%	
20	8319	State - Prior Year - Hold Harmless Revenue	-	-	-	100%	
21	8520	Child Nutrition Programs - State	180,961	150,000	(30,961)	-17%	Fewer students participated in the meal program
22	8525	Expanded Learning Opportunity Grant (ELO Grant)	207,393	-	(207,393)	-100%	Moved ELO Grant from State to Federal
23	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%	
24	8527	Educator Effectiveness	80,527	40,000	(40,527)	-50%	Pushed one-time revenues to be used in future years
25	8528	A-G Grant	96,154	-	(96,154)	-100%	There are no eligible expenses for this grant and pushed to be used in the future years.
27	8530	Teacher Residency Expansion Grant	150,000	150,000	-	0%	
28	8531	Arts, Music, and Instructional Materials Discretionary Block Grant	150,000	208,164	58,164	39%	More revenue than budgeted
29	8532	Learning Recovery Emergency Block Grant	635,721	544,724	(90,997)	-14%	Less revenue than budgeted
30	8545	School Facilities Lease Rmbsmnt SB740	1,264,919	1,264,919	-	0%	
31	8550	Mandate Block Grand Funding CA	36,264	36,528	264	1%	
32	8560	State Lottery	243,261	252,904	9,644	4%	
35	8594	Prop 28 Arts and Music	201,178	-	(201,178)	-100%	There are no eligible expenses for this grant and pushed to be used in the future years.
36	8621	Measure G Parcel Tax	317,400	317,400	-	0%	
38	8810	Interest Income	-	372,896	372,896	100%	

Making Waves Academy
Budget FY2024

MWA - "School"
Original Budget

	A	B	C	H	K	L	M
2	**Acct #**	**Account/Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
39	8980	Contribution - Unrestricted	1,100,000	1,100,000	-	0%	
40	8981	John Regina Scully (JRS)	9,188,430	8,065,216	(1,123,214)	-12%	
41	8986	School Supplies	6,000	6,000	-	0%	
42	8988	In-Kind Donations	9,000	9,000	-	0%	
43	8990	Contribution - Restricted	-	-	-	100%	
45		**Total Income**	**31,025,410**	**29,382,304**	**(1,643,106)**	-5%	
46							
51		**Expenses**					
52	1100	Teacher Salaries	5,896,221	5,234,293	(661,928)	-11%	Savings from: • Removed 9 budgeted teaching positions • Vacant positions projected to start from Nov 2023
53	1103	Substitute Teacher Salaries	499,516	499,545	29	0%	
54	1200	Certificated Pupil Support	763,780	696,738	(67,042)	-9%	Savings from vacant position (Social Worker) projected to start from Nov 2023
55	1300	Certificated Supervisor & Administrator Salaries	1,460,143	1,183,672	(276,471)	-19%	Savings from: • Removed following positions: -Dir of Student Support Systems -Associate Dean of Students • Vacant positions projected to start from Nov 2023
56	1409	Certificated Special Temporary COLA Bonus	1,992,000	1,788,500	(203,500)	-10%	Savings from vacant positions projected to start from Nov 2023 and removal of vacant positions
57	1900	Certificated Other Salaries	548,601	421,638	(126,963)	-23%	Savings from: • Removed following positions: -Behavior Specialist -SST/504 Coordinator
58	2100	Classified Instructional Aide Salaries	1,019,458	1,032,194	12,736	1%	Overall variance is due to: • New position in FY24 1st Interim: -Expanded Learning Instructor position • Removed Teacher Resident position • Vacant position projected to start from Nov 2023
59	2200	Classified Support Staff Salaries	967,767	945,499	(22,268)	-2%	Savings from vacant position (Office Administrator) projected to start from Nov 2023
60	2300	Classified Supervisor & Administrator Salaries	679,436	762,858	83,422	12%	• New position in FY24 1st Interim: -Assistant Principal of Student Support position
61	2400	Classified Clerical and Office Salaries	951,360	1,049,542	98,182	10%	Overall variance is due to: • New positions in FY24 1st Interim: -Student Support Services Coordinator -Impact Fellowship-Intern/Education Pioneers -Executive Assistant to Principal • Removed Attendance Officer position • Vacant position projected to start from Nov 2023
62	2900	Classified Other Salaries	284,972	287,495	2,523	1%	
63		**Total Salaries**	**15,063,254**	**13,901,974**	**(1,161,280)**	-8%	
64	3101	Certificated STRS	1,845,506	1,642,068	(203,438)	-11%	Savings from removed CalSTRS eligible positions
65	3301	Certificated Social Security/Medicare	498,962	485,183	(13,780)	-3%	
66	3401	Certificated Health & Welfare Benefits	2,309,245	2,076,475	(232,771)	-10%	Savings from removed positions

Making Waves Academy
Budget FY2024

MWA - "School"
Original Budget

	A	B	C	H	K	L	M
2	**Acct #**	**Account/Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
67	3501	Certificated Unemployment Insurance	75,316	69,510	(5,806)	-8%	
68	3601	Certificated Workers Comp Insurance	195,822	180,726	(15,097)	-8%	
69	3701	Certificated Retirement Match	118,437	120,303	1,866	2%	
70	3999	Accrued Paid Time Off	62,091	62,091	-	0%	
71		**Total Benefits**	**5,105,380**	**4,636,355**	**(469,025)**	-9%	
72		**Total Salaries & Benefits**	**20,168,634**	**18,538,330**	**(1,630,305)**	-8%	
73							
74	4100	Approved Textbooks and Core Curricula Materials	233,000	264,098	31,098	13%	Extra US curricula and set of textbooks for Spanish Dept
75	4200	Books and Other Reference Materials	16,450	16,450	-	0%	
76	4315	Custodial Supplies	50,000	50,000	-	0%	
77	4325	Instructional Materials & Supplies	331,801	388,975	57,174	17%	Amount shifted from 4410 & 4710 for entire school's instructional supplies
78	4330	Office Supplies	3,800	5,800	2,000	53%	
79	4390	Other Food	-	-	-		
80	4410	Furniture, Equipment & Supplies (non-capitalized)	115,000	90,000	(25,000)	-22%	Variance from: • -$17K: Shifted to account 4325 for supplies • -$8K: Shifted to account 5821
81	4420	Computers and IT Supplies (non-capitalized)	450,400	450,400	-	0%	
82	4710	Student Food Services	415,000	257,000	(158,000)	-38%	Variance from: • -$40K: Shifted to account 4325 for supplies • -$118K: Projection of reduced lunch orders due to fewer students eating from new vendor
83	4910	Emergency Supplies	5,950	5,950	-	0%	
84	4990	Contingency	7,000	7,000	-	0%	
85		**Total Supplies**	**1,628,401**	**1,535,673**	**(92,728)**	-6%	
86	5210	Conference Fees	137,723	137,723	-	0%	
87	5215	Travel - Mileage, Parking, Tolls	10,725	10,725	-	0%	
88	5220	Travel - Airfare & Lodging	41,525	41,525	-	0%	
89	5225	Travel - Meals & Entertainment	26,900	26,900	-	0%	
90	5305	Professional Dues & Memberships	29,700	29,700	-	0%	
91	5421	General Liability Insurance	476,925	484,212	7,287	2%	
92	5510	Utilities - Gas and Electric	495,500	495,500	-	0%	
93	5515	Janitorial & Gardening Services	602,862	602,862	-	0%	
94	5525	Utilities - Waste	60,000	60,000	-	0%	
95	5530	Utilities - Water	96,000	96,000	-	0%	
96	5605	Equipment Leases and Rentals	120,000	120,000	-	0%	
97	5610	Occupancy Rent	1,840,838	1,840,838	-	0%	
98	5612	Additional Facilities Use Fees	21,500	21,500	-	0%	
99	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%	

Making Waves Academy
Budget FY2024

MWA - "School"
Original Budget

	A	B	C	H	K	L	M
2	**Acct #**	**Account/Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
100	5617	Repairs and Maintenance - Non-computer Equipment	5,300	5,300	-	0%	
101	5618	Repairs & Maintenance - Auto	18,000	18,000	-	0%	
105	5806	County Oversight Fees	145,240	145,240	-	0%	
106	5810	Contracted Services	717,617	682,757	(34,860)	-5%	Variance is from: • $111K Instructional partners contract • -$147K Remove contract services for Bilingual Receptionist, Online Grading & Data Entry Support (APEX), 504 Plan Entry & Coordination • $1.2K - Other contract services
107	5810.001	Food Service Administration	1,000	1,000	-	0%	
109	5810.003	Student Transportation	262,500	261,500	(1,000)	0%	
110	5810.004	Intervention & Consultation	82,500	-	(82,500)	-100%	RT Fisher Contract - No renewal in FY24
111	5810.005	Psychological Services	186,000	186,000	-	0%	
112	5810.006	Substitute Teachers	125,000	282,000	157,000	126%	Utilize contract services subs for teacher shortage
113	5810.007	Interscholastic - Coaches	-	-	-		
114	5810.008	Information Technology	908,530	908,530	-	0%	
116	5811	Student Exam Fees	17,000	17,000	-	0%	
118	5820	Recruiting - Students	-	-	-		
119	5821	Printing and Reproduction	31,000	39,000	8,000	26%	
120	5840	Entrance, Admission, & Ticket Fees (not staff conference)	57,200	57,200	-	0%	
121	5850	Staff Recruitment	2,000	-	(2,000)	-100%	
122	5851	Continuing Education Support	102,500	82,000	(20,500)	-20%	Reduce Teacher Resident tuition by one resident
124	5897	Special Ed Contract Services	761,290	801,290	40,000	5%	Part-Time Behavior Specialist for SPED (Contract Services)
125	5898	Use Tax	1,000	1,000	-	0%	
126	5905	Company Cell Phones	35,200	43,700	8,500	24%	
127	5910	Internet and Wifi	150,600	150,600	-	0%	
128	5915	Postage and Delivery	23,500	23,500	-	0%	
129	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
131	6900	Depreciation and Amortization	25,000	25,000	-	0%	
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,452,400	1,452,400	-	0%	
133		**Total Contract Services**	**9,178,375**	**9,258,302**	**79,927**	1%	
134							
135		Total Salaries & Benefits	20,168,634	18,538,330	(1,630,305)	-8%	
136		Total Supplies	1,628,401	1,535,673	(92,728)	-6%	
137		Total Contract Services	9,178,375	9,258,302	79,927	1%	
138		**Total Expenses**	**30,975,410**	**29,332,304**	**(1,643,106)**	-5%	
156							
157		**Net Income**	**50,000**	**50,000**			

Making Waves Academy
Budget FY2024

MWA Central Office
Original Budget

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
3		**Income**					
40	8981	John Regina Scully (JRS)	2,352,314	2,385,512	33,198	1%	
44	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,452,400	1,452,400	-	0%	
45		**Total Income**	**3,804,714**	**3,837,912**	**33,198**	1%	
46							
50							
51		**Expenses**					
52	1100	Teacher Salaries	-	-	-		
53	1103	Substitute Teacher Salaries	-	-	-		
54	1200	Certificated Pupil Support	-	-	-		
55	1300	Certificated Supervisor & Administrator Salaries	-	-	-		
56	1409	Certificated Special Temporary COLA Bonus	168,000	172,000	4,000	2%	
57	1900	Certificated Other Salaries	-	-	-		
58	2100	Classified Instructional Aide Salaries	-	-	-		
59	2200	Classified Support Staff Salaries	-	-	-		
60	2300	Classified Supervisor & Administrator Salaries	1,815,063	1,829,257	14,194	1%	Overall variance is due to: • New position in FY24 1st Interim: -Director of Compliance, Data, & Assessment • Removed position: -Compliance & Assessment Administrator • Shifted Compliance Manager position from account 2400 and onboarded the position at a lower budgeted rate
61	2400	Classified Clerical and Office Salaries	161,000	131,077	(29,923)	-19%	Overall savings is from: • New position in FY24 1st Interim: -Impact Fellowship-Intern/Education Pioneers • Shifted Compliance Manager position into account 2300
62	2900	Classified Other Salaries	-	-	-		
63		**Total Salaries**	**2,144,063**	**2,132,333**	**(11,730)**	-1%	
64	3101	Certificated STRS	68,172	68,172	-	0%	
65	3301	Certificated Social Security/Medicare	131,562	134,538	2,976	2%	
66	3401	Certificated Health & Welfare Benefits	281,237	309,951	28,714	10%	Projected increase in heath insurance cost for employees
67	3501	Certificated Unemployment Insurance	10,720	10,662	(59)	-1%	
68	3601	Certificated Workers Comp Insurance	27,873	27,720	(152)	-1%	
69	3701	Certificated Retirement Match	64,766	64,136	(629)	-1%	
70	3999	Accrued Paid Time Off	49,923	49,923	-	0%	
71		**Total Benefits**	**634,253**	**665,102**	**30,849**	5%	
72		**Total Salaries & Benefits**	**2,778,316**	**2,797,436**	**19,120**	1%	
73							9

Making Waves Academy
Budget FY2024

MWA Central Office
Original Budget

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
74	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
75	4200	Books and Other Reference Materials	1,600	1,600	-	0%	
76	4315	Custodial Supplies	-	-	-		
77	4325	Instructional Materials & Supplies	-	-	-		
78	4330	Office Supplies	15,900	13,900	(2,000)	-13%	
79	4390	Other Food	1,000	1,000	-	0%	
80	4410	Furniture, Equipment & Supplies (non-capitalized)	1,000	1,000	-	0%	
81	4420	Computers and IT Supplies (non-capitalized)	10,200	10,200	-	0%	
82	4710	Student Food Services	-	-	-		
83	4910	Emergency Supplies	-	-	-		
84	4990	Contingency	30,000	30,000	-	0%	
85		**Total Supplies**	**59,700**	**57,700**	**(2,000)**	-3%	
86	5210	Conference Fees	27,500	27,500	-	0%	
87	5215	Travel - Mileage, Parking, Tolls	4,450	4,450	-	0%	
88	5220	Travel - Airfare & Lodging	9,500	9,500	-	0%	
89	5225	Travel - Meals & Entertainment	5,200	5,200	-	0%	
90	5305	Professional Dues & Memberships	30,500	30,500	-	0%	
91	5421	General Liability Insurance	-	-	-		
92	5510	Utilities - Gas and Electric	-	-	-		
93	5515	Janitorial, Gardening Services & Supplies	-	-	-		
94	5525	Utilities - Waste	-	-	-		
95	5530	Utilities - Water	-	-	-		
96	5605	Equipment Leases and Rentals	5,000	5,000	-	0%	
97	5610	Occupancy Rent	-	-	-		
98	5612	Additional Facilities Use Fees	-	-	-		
99	5615	Repairs and Maintenance - Building	-	-	-		
100	5617	Repairs and Maintenance - Non-computer Equipment	-	-	-		
101	5618	Repairs & Maintenance - Auto	-	-	-		
102	5803	Accounting Fees	30,000	34,890	4,890	16%	
103	5804	Legal Fees	85,000	75,000	(10,000)	-12%	
104	5805	External Management and Administrative Fees	-	-	-		
105	5806	County Oversight Fees	-	-	-		
106	5810	Contracted Services	425,494	437,682	12,188	3%	
107	5810.001	Food Service Administration	-	-	-		
108	5810.002	Student Information & Assessment	66,800	66,800	-	0%	

Making Waves Academy
Budget FY2024

MWA Central Office
Original Budget

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
109	5810.003	Student Transportation	-	-	-		
110	5810.004	Intervention & Consultation	1,000	1,000	-	0%	
111	5810.005	Psychological Services	1,000	1,000	-	0%	
112	5810.006	Substitute Teachers	-	-	-		
113	5810.007	Interscholastic - Coaches	-	-	-		
114	5810.008	Information Technology	100,004	100,004	-	0%	
115	5810.009	Outsourced Teaching	-	-	-		
116	5811	College Application Fees	-	-	-		
117	5812	College Entrance Exams	-	-	-		
118	5820	Recruiting - Students	10,000	10,000	-	0%	
119	5821	Printing and Reproduction	2,500	2,500	-	0%	
120	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
121	5850	Staff Recruitment	72,000	72,000	-	0%	
122	5851	Continuing Education Support	10,000	7,500	(2,500)	-25%	
123	5853	Payroll Processing Fees	68,000	68,000	-	0%	
124	5897	Special Ed Encroachment WCCUSD	-	-	-		
125	5898	Use Tax	-	-	-		
126	5905	Company Cell Phones	7,500	7,500	-	0%	
127	5910	Internet and Wifi	-	-	-		
128	5915	Postage and Delivery	4,750	4,750	-	0%	
129	5920	Landlines and Office Based Phones	-	-	-		
130	5992	Bank fees	500	12,000	11,500	2300%	
131	6900	Depreciation and Amortization	-	-	-		
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
133		**Total Contract Services**	**966,698**	**982,776**	**16,078**	2%	
134							
135		Total Salaries & Benefits	2,778,316	2,797,436	19,120	1%	
136		Total Supplies	59,700	57,700	(2,000)	-3%	
137		Total Contract Services	966,698	982,776	16,078	2%	
138		**Total Expenses**	**3,804,714**	**3,837,912**	**33,198**	1%	
139							
140		**Net Income**	**0**	**0**			

Making Waves Academy
Budget FY2024

MWA-"School" and MWA Central Office
Original Budget

	A	B	C	H	K	L
1		**Summary**				
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**
3		**Income**				
4	8011	State Aid - General Apportionment	8,143,609	7,498,379	(645,230)	-8%
5	8012	Education Protection Account Entitlement	3,202,605	3,356,165	153,560	5%
6	8096	In Lieu of Property Taxes	3,177,785	3,460,726	282,941	9%
7	8181	Special Education - Federal	128,302	132,038	3,736	3%
8	8220	Child Nutrition Programs - Fed	299,487	160,000	(139,487)	-47%
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%
10	8262	Federal - ESSER Funding II	-	-	-	
11	8263	Federal - ESSER Funding III	400,000	324,284	(75,716)	-19%
12	8290	Federal Title I - Basic Grant	408,891	362,284	(46,608)	-11%
13	8295	Federal Title II - Teacher and Principal Training	55,503	49,872	(5,631)	-10%
14	8296	Federal Title III - LEP	44,740	45,435	695	2%
15	8297	Federal Title IV - Part A - Student Support	24,000	24,000	-	0%
16	8299	Federal - Expanded Learning Opportunity Grant	-	118,437	118,437	
17	8311	State - Special Education	841,661	901,314	59,653	7%
18	8313	State - Special Education - Level 2 Mental Health	53,300	53,300	-	0%
19	8314	State - Special Education - Level 3 Mental Health	43,008	43,008	-	0%
20	8319	State - Prior Year - Hold Harmless Revenue	-	-	-	
21	8520	Child Nutrition Programs - State	180,961	150,000	(30,961)	-17%
22	8525	Expanded Learning Opportunity Grant	207,393	-	(207,393)	-100%
23	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%
24	8527	Educator Effectiveness	80,527	40,000	(40,527)	-50%
25	8528	A-G Grant	96,154	-	(96,154)	-100%
27	8530	Teacher Residency Expansion Grant	150,000	150,000	-	0%
28	8531	Arts, Music, and Instructional Materials Discretionary Block Grant	150,000	208,164	58,164	39%
29	8532	Learning Recovery Emergency Block Grant	635,721	544,724	(90,997)	-14%
30	8545	School Facilities Lease Rmbsmnt SB740	1,264,919	1,264,919	-	0%
31	8550	Mandate Block Grand Funding CA	36,264	36,528	264	1%
32	8560	State Lottery	243,261	252,904	9,644	4%
35	8594	Prop 28 Arts and Music	201,178	-	(201,178)	-100%
36	8621	Measure G Parcel Tax	317,400	317,400	-	0%

Making Waves Academy
Budget FY2024

MWA-"School" and MWA Central Office
Original Budget

	A	B	C	H	K	L
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**
38	8810	Interest Income	-	372,896	372,896	
39	8980	Contribution - Unrestricted	1,100,000	1,100,000	-	0%
40	8981	John Regina Scully (JRS)	11,540,744	10,450,728	(1,090,016)	-9%
41	8986	School Supplies	6,000	6,000	-	0%
42	8988	In-Kind Donations	9,000	9,000	-	0%
43	8990	Contribution - Restricted	-	-	-	
44	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,452,400	1,452,400	-	0%
45		**Total Income**	**34,830,124**	**33,220,216**	**(1,609,908)**	-5%

Making Waves Academy
Budget FY2024

MWA-"School" and MWA Central Office
Original Budget

	A	B	C	H	K	L
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**
46						
51		**Expenses**				
52	1100	Teacher Salaries	5,896,221	5,234,293	(661,928)	-11%
53	1103	Substitute Teacher Salaries	499,516	499,545	29	0%
54	1200	Certificated Pupil Support	763,780	696,738	(67,042)	-9%
55	1300	Certificated Supervisor & Administrator Salaries	1,460,143	1,183,672	(276,471)	-19%
56	1409	Certificated Special Temporary COLA Bonus	2,160,000	1,960,500	(199,500)	-9%
57	1900	Certificated Other Salaries	548,601	421,638	(126,963)	-23%
58	2100	Classified Instructional Aide Salaries	1,019,458	1,032,194	12,736	1%
59	2200	Classified Support Staff Salaries	967,767	945,499	(22,268)	-2%
60	2300	Classified Supervisor & Administrator Salaries	2,494,499	2,592,115	97,616	4%
61	2400	Classified Clerical and Office Salaries	1,112,360	1,180,619	68,259	6%
62	2900	Classified Other Salaries	284,972	287,495	2,523	1%
63		**Total Salaries**	**17,207,317**	**16,034,308**	**(1,173,009)**	-7%
64	3101	Certificated STRS	1,913,678	1,710,240	(203,438)	-11%
65	3301	Certificated Social Security/Medicare	630,524	619,720	(10,803)	-2%
66	3401	Certificated Health & Welfare Benefits	2,590,483	2,386,425	(204,057)	-8%
67	3501	Certificated Unemployment Insurance	86,037	80,172	(5,865)	-7%
68	3601	Certificated Workers Comp Insurance	223,695	208,446	(15,249)	-7%
69	3701	Certificated Retirement Match	183,203	184,440	1,237	1%
70	3999	Accrued Paid Time Off	112,014	112,014	-	0%
71		**Total Benefits**	**5,739,633**	**5,301,458**	**(438,175)**	-8%
72		**Total Salaries & Benefits**	**22,946,950**	**21,335,765**	**(1,611,185)**	-7%
73						
74	4100	Approved Textbooks and Core Curricula Materials	233,000	264,098	31,098	13%
75	4200	Books and Other Reference Materials	18,050	18,050	-	0%
76	4315	Custodial Supplies	50,000	50,000	-	0%
77	4325	Instructional Materials & Supplies	331,801	388,975	57,174	17%
78	4330	Office Supplies	19,700	19,700	-	0%
79	4390	Other Food	1,000	1,000	-	0%
80	4410	Furniture, Equipment & Supplies (non-capitalized)	116,000	91,000	(25,000)	-22%
81	4420	Computers and IT Supplies (non-capitalized)	460,600	460,600	-	0%
82	4710	Student Food Services	415,000	257,000	(158,000)	-38%
83	4910	Emergency Supplies	5,950	5,950	-	0%
84	4990	Contingency	37,000	37,000	-	0%
85		**Total Supplies**	**1,688,101**	**1,593,373**	**(94,728)**	-6%

Making Waves Academy
Budget FY2024

MWA-"School" and MWA Central Office
Original Budget

	A	B	C	H	K	L
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**
86	5210	Conference Fees	165,223	165,223	-	0%
87	5215	Travel - Mileage, Parking, Tolls	15,175	15,175	-	0%
88	5220	Travel - Airfare & Lodging	51,025	51,025	-	0%
89	5225	Travel - Meals & Entertainment	32,100	32,100	-	0%
90	5305	Professional Dues & Memberships	60,200	60,200	-	0%
91	5421	General Liability Insurance	476,925	484,212	7,287	2%
92	5510	Utilities - Gas and Electric	495,500	495,500	-	0%
93	5515	Janitorial & Gardening Services	602,862	602,862	-	0%
94	5525	Utilities - Waste	60,000	60,000	-	0%
95	5530	Utilities - Water	96,000	96,000	-	0%
96	5605	Equipment Leases and Rentals	125,000	125,000	-	0%
97	5610	Occupancy Rent	1,840,838	1,840,838	-	0%
98	5612	Additional Facilities Use Fees	21,500	21,500	-	0%
99	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%
100	5617	Repairs and Maintenance - Non-computer Equipment	5,300	5,300	-	0%
101	5618	Repairs & Maintenance - Auto	18,000	18,000	-	0%
102	5803	Accounting Fees	30,000	34,890	4,890	16%
103	5804	Legal Fees	85,000	75,000	(10,000)	-12%
105	5806	County Oversight Fees	145,240	145,240	-	0%
106	5810	Contracted Services	1,143,111	1,120,439	(22,672)	-2%
107	5810.001	Food Service Administration	1,000	1,000	-	0%
108	5810.002	Student Information & Assessment	66,800	66,800	-	0%
109	5810.003	Student Transportation	262,500	261,500	(1,000)	0%
110	5810.004	Intervention & Consultation	83,500	1,000	(82,500)	-99%
111	5810.005	Psychological Services	187,000	187,000	-	0%
112	5810.006	Substitute Teachers	125,000	282,000	157,000	126%
113	5810.007	Interscholastics - Coaches	-	-	-	
114	5810.008	Information Technology	1,008,534	1,008,534	-	0%
116	5811	Student Exam Fees	17,000	17,000	-	0%
118	5820	Recruiting - Students	10,000	10,000	-	0%
119	5821	Printing and Reproduction	33,500	41,500	8,000	24%
120	5840	Entrance, Admission, & Ticket Fees (not staff conference)	57,200	57,200	-	0%

Making Waves Academy
Budget FY2024

MWA-"School" and MWA Central Office
Original Budget

	A	B	C	H	K	L
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**
121	5850	Staff Recruitment	74,000	72,000	(2,000)	-3%
122	5851	Continuing Education Support	112,500	89,500	(23,000)	-20%
123	5853	Payroll Processing Fees	68,000	68,000	-	0%
124	5897	Special Ed Encroachment WCCUSD	761,290	801,290	40,000	5%
125	5898	Use Tax	1,000	1,000	-	0%
126	5905	Company Cell Phones	42,700	51,200	8,500	20%
127	5910	Internet and Wifi	150,600	150,600	-	0%
128	5915	Postage and Delivery	28,250	28,250	-	0%
129	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
130	5992	Bank fees	500	12,000	11,500	2300%
131	6900	Depreciation and Amortization	25,000	25,000	-	0%
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,452,400	1,452,400	-	0%
133		**Total Contract Services**	**10,145,073**	**10,241,078**	**96,005**	1%
134						
135		Total Salaries & Benefits	22,946,950	21,335,765	(1,611,185)	-7%
136		Total Supplies	1,688,101	1,593,373	(94,728)	-6%
137		Total Contract Services	10,145,073	10,241,078	96,005	1%
138		**Total Expenses**	**34,780,124**	**33,170,216**	**(1,609,908)**	-5%
139						
140		**Net Income**	**50,000**	**50,000**	**3,465,073**	

Coversheet

2024-2025 Academic Calendar

Section: IV. Consent Action Items
Item: A. 2024-2025 Academic Calendar
Purpose: Vote
Submitted by: Katharine Mason
Related Material: MWA Academic Calendar 2024-2025 DRAFT for Board approval.pdf

BACKGROUND:

The proposed 2024-2025 Academic Calendar provides 182 days of instruction for MWA students, seven (7) professional development days for faculty, and ten (10) faculty workdays with no students, for a total of 199 total workdays for faculty. Also noted here are all holidays and school recess/breaks, progress report dates, Early Dismissal days, and sustainability Fridays for staff. This calendar is shared with staff, faculty and MWA families for their information and planning purposes.

RECOMMENDATION:

We recommend the Board approve the 2024-2025 Academic Calendar as presented.

MWA 2024/25 Academic Calendar

July 2024

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			

August 2024 — 16

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

September 2024 — 20

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					

October 2024 — 21

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		

November 2024 — 14

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

December 2024 — 14

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				

January 2025 — 18

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	

February 2025 — 15

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	

March 2025 — 19

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					

April 2025 — 17

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			
30						

May 2025 — 20

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

June 2025 — 8

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					

182

	Holidays = 15		
	Recess = 18		
	Teacher PD (no school for students) = 7	Total Instructional Days	182
	Teacher Work Day (no school for students) = 10	Total Teacher Work Days	17
#	First day for 5th/9th Graders= 1		
*	**Early Dismissal (1:00pm) =** 6	Total Teacher Workdays	199
	First & Last Day of School (all students)		
	First & Last Day for Teachers	Semester 1	85
#	Progress Reports	Semester 2	97
#	Contingency School Days (to be used for unexpected school closures)		
	Sustainability Fridays for Staff = 5		

Federal Holidays 2024/25

Jul 4, 2024	Independence Day	Nov 28-29 2024	Thanksgiving	Jan 1, 2025	New Year's Day	May 26, 2025	Memorial Day
Sep 2, 2024	Labor Day	Dec 24, 2024	Christmas Eve	Jan 20, 2025	Martin L. King Day	Jun 19, 2025	Juneteenth
Oct 14, 2024	Indigenous People's Day	Dec 25, 2024	Christmas Day	Feb 17, 2025	Presidents' Day		
Nov 11, 2024	Veterans Day	Dec 31, 2024	New Year's Eve	Mar 31, 2025	Cesar Chavez Day		

Board Approved:

Coversheet

Vendor Invoices for October 2023

Section: IV. Consent Action Items
Item: B. Vendor Invoices for October 2023
Purpose: Vote
Submitted by: Hung Mai
Related Material: Vendor Invoices - October 2023.pdf

BACKGROUND:

The bill payments for October 2023

RECOMMENDATION:

Please review and approve bill payments for October 2023

Making Waves Academy

Bill Payment List

October 2023

Date	Num	Vendor	Amount	Descriptions
10/2/2023	18265	AAA Business Supplies & Interiors	$ 10,237.75	Supplies
10/10/2023	18288	AAA Business Supplies & Interiors	$ 1,057.72	Supplies
10/16/2023	18315	AAA Business Supplies & Interiors	$ 1,264.06	Supplies
10/23/2023	18337	AAA Business Supplies & Interiors	$ 1,261.69	Supplies
10/2/2023	18266	Alvarez, Arturo	$ 252.00	Contract Services
10/30/2023	18358	Alvarez, Arturo	$ 267.75	Contract Services
10/16/2023	18316	Anchor Counseling & Education Solutions, LLC	$ 20,034.17	SPED Service
10/2/2023	18267	Armor Locksmith	$ 39.42	Keys
10/23/2023	Voided - 18026	Armor Locksmith	$ (355.27)	Keys
10/16/2023	18317	AT&T CALNET	$ 878.79	Utility
10/10/2023	18289	Bay Area Charters	$ 5,433.75	Transportation for Field Trip and Sport
10/23/2023	18338	Bay Area Charters	$ 10,158.75	Transportation for Field Trip and Sport
10/30/2023	18359	Bay Area Charters	$ 1,316.25	Transportation for Field Trip and Sport
10/2/2023	18268	Bay Area International Translation Services LLC	$ 930.00	Translation Services
10/10/2023	18290	Bay Area International Translation Services LLC	$ 945.00	Translation Services
10/16/2023	18318	Bay Area International Translation Services LLC	$ 138.00	Translation Services
10/23/2023	18339	Bigbreak, LLC	$ 28,492.37	Student Food
10/10/2023	18291	BSNSports	$ 1,450.19	Sport Supplies
10/23/2023	18340	BSNSports	$ 670.60	Sport Supplies
10/16/2023	18319	CAAASA	$ 650.00	Membership Dues
10/10/2023	18292	Calendly LLC	$ 4,608.00	IT Contract Services
10/16/2023	18320	Calendly LLC	$ 5,307.45	IT Contract Services
10/17/2023	Voided - 18292	Calendly LLC	$ (4,608.00)	IT Contract Services
10/10/2023	18293	California Choice Benefit Administrators	$ 152,571.59	Health Insurance
10/2/2023	18270	California Commission on Teacher Credentialing	$ 100.00	Contracted Services
10/2/2023	18269	California Commission on Teacher Credentialing	$ 100.00	Contracted Services
10/23/2023	Voided - 18095	California Commission on Teacher Credentialing	$ (100.00)	Contracted Services
10/23/2023	Voided - 18096	California Commission on Teacher Credentialing	$ (100.00)	Contracted Services
10/23/2023	Voided - 18097	California Commission on Teacher Credentialing	$ (100.00)	Contracted Services

Powered by BoardOnTrack

Making Waves Academy

Bill Payment List

October 2023

Date	Num	Vendor	Amount	Descriptions
10/23/2023	Voided - 17977	California Commission on Teacher Credentialing	$ (100.00)	Contracted Services
10/23/2023	Voided - 17976	California Commission on Teacher Credentialing	$ (100.00)	Contracted Services
10/23/2023	Voided - 17972	California Commission on Teacher Credentialing	$ (100.00)	Contracted Services
10/23/2023	18341	CDW Government	$ 54,239.96	IT Supplies
10/2/2023	18271	Chaconas, Dennis K.	$ 1,650.00	Contract Services
10/2/2023	18272	Charter Safe	$ 15,579.00	Liability and Worker Comp Insurance
10/10/2023	18294	ChildCare Careers, LLC	$ 5,742.69	Substitutes Fee
10/16/2023	18321	ChildCare Careers, LLC	$ 3,810.78	Substitutes Fee
10/23/2023	18342	ChildCare Careers, LLC	$ 3,854.73	Substitutes Fee
10/30/2023	18361	ChildCare Careers, LLC	$ 4,722.75	Substitutes Fee
10/2/2023	18273	Cintas	$ 3,127.70	Custodial Supplies
10/16/2023	18322	Cintas	$ 2,572.25	Custodial Supplies
10/30/2023	18362	Cintas	$ 4,321.92	Custodial Supplies
10/10/2023		CircleUp Education	$ 990.00	Professional Development
10/16/2023		CircleUp Education	$ 990.00	Professional Development
10/30/2023		CircleUp Education	$ 3,546.00	Professional Development
10/2/2023	18274	CliftonLarsonAllen LLP	$ 20,737.50	Legal Fees
10/23/2023	18343	Coda Technology Group	$ 3,541.82	Contract Services
10/30/2023	18363	Coda Technology Group	$ 630.00	Contract Services
10/10/2023	18295	College Board	$ 400.00	AP Exam and Book Supplies
10/16/2023	18323	Colonial Life	$ 311.10	Health Insurance
10/16/2023	18324	Concur Technologies, Inc.	$ 387.58	IT Contracted Services
10/16/2023	18325	Cornerstone Educational Solutions	$ 7,455.84	Contract Services
10/10/2023	18296	Corodata	$ 70.01	Storage Fee
10/30/2023	18364	Corwin Press, Inc	$ 672.00	Professional Development
10/16/2023	18326	Cross Country Education	$ 854.30	SPED Service
10/10/2023	18297	Dialink Corporation	$ 2,232.24	IT Contracted Services
10/23/2023	18344	EBMUD	$ 15,391.52	Utility
10/23/2023	18345	Edmentum	$ 160.00	IT Contract Services

Powered by BoardOnTrack

Making Waves Academy

Bill Payment List

October 2023

Date	Num	Vendor	Amount	Descriptions
10/10/2023	18298	EdTec Inc	$ 1,120.00	School Attendance Service
10/2/2023		Equitable Talent Strategies	$ 5,400.00	Contract Services
10/30/2023		Equitable Talent Strategies	$ 4,095.00	Contract Services
10/10/2023		Fruge Psychological Assoc Inc	$ 4,800.00	Psychologist
10/23/2023	18346	Global Office Inc	$ 922.68	Copier Lease
10/30/2023	18365	Global Office Inc	$ 660.77	Copier Lease
10/23/2023	18347	Hanna Interpreting Services LLC	$ 1,253.85	Contract Services
10/30/2023	18366	Hanna Interpreting Services LLC	$ 13,800.00	Contract Services
10/16/2023	18327	Houghton Mifflin Company	$ 22,062.04	Book Supplies
10/10/2023	18299	Iron Mountain	$ 572.40	Contract Services
10/10/2023	18300	Kronos	$ 4,551.79	Payroll system
10/10/2023	18301	Law Offices of Young, Minney & Corr, LLP	$ 3,024.00	Legal Fees
10/2/2023	18275	LBM, Business Services Inc.	$ 1,500.00	E-Rate
10/30/2023	18367	LBM, Business Services Inc.	$ 1,500.00	E-Rate
10/2/2023	18276	Liminex, Inc	$ 4,663.68	IT Contract Services
10/10/2023	18302	Linde Group	$ 27,995.20	IT Support
10/2/2023	18277	Making Waves Education Foundation	$ 153,403.00	School Lease
10/10/2023	18303	Marin Benefits Administrators	$ 350.00	Contract Services
10/2/2023	18278	Minuteman Press	$ 158.07	Office Supplies
10/23/2023	18348	Moloney, Molly	$ 2,287.50	Contract Services
10/2/2023	18279	Neff	$ 547.38	Supplies
10/10/2023	18304	Northwest 84th Consulting, LLC	$ 12,000.00	Contract Services
10/2/2023	18280	Office Depot	$ 4,457.82	Office Supplies
10/16/2023	18328	Office Depot	$ 2,776.96	Office Supplies
10/23/2023	18349	Office Depot	$ 32.90	Office Supplies
10/16/2023	18329	Orkin Pest Control	$ 867.98	Building Repairs/Maintenance
10/30/2023		Pacheco's Cleaning Service	$ 51,750.00	Janitorial Services
10/10/2023	18305	Pescadero High School	$ 1,000.00	Contracted Services
10/2/2023		PG & E - 0911653377-0	$ 11,753.67	Utility

Powered by BoardOnTrack

Making Waves Academy

Bill Payment List

October 2023

Date	Num	Vendor	Amount	Descriptions
10/30/2023		PG & E - 0911653377-0	$ 7,749.80	Utility
10/2/2023		PG & E - 1229161920-8	$ 9,499.42	Utility
10/30/2023		PG & E - 1229161920-8	$ 10,060.25	Utility
10/2/2023		PG & E - 2052957541-5	$ 4,686.86	Utility
10/2/2023		PG & E - 2538827590-8	$ 5,097.05	Utility
10/30/2023		PG & E - 2538827590-8	$ 3,746.07	Utility
10/2/2023		PG & E - 5344744823-3	$ 1,626.47	Utility
10/30/2023		PG & E - 5344744823-3	$ 1,784.22	Utility
10/2/2023		PG & E - 6293019192-9	$ 5,083.89	Utility
10/30/2023		PG & E - 6293019192-9	$ 7,103.23	Utility
10/16/2023	18330	Photo Collections	$ 450.00	Supplies
10/2/2023	18281	PLIC - SBD GRAND ISLAND	$ 19,699.96	Health Insurance
10/23/2023	18350	PowerSchool Group LLC	$ 4,376.89	Student Information & Assessment
10/10/2023	18306	Promethean	$ 1,756.00	IT Contract Services
10/2/2023	18282	Quick SWPPP Corporation	$ 600.00	Building Repairs/Maintenance
10/10/2023		Reach University	$ 5,500.00	Professional Development
10/23/2023		ReadyRefresh by Nestle	$ 274.82	Drinking Water Supplies
10/23/2023		ReadyRefresh by Nestle	$ 307.94	Drinking Water Supplies
10/10/2023	18307	Republic Services #851	$ 4,836.34	Waste Management
10/10/2023		Rids Brother Company Inc	$ 17,826.00	SPED Transportation Service
10/16/2023	18331	Robinson, Tyrone	$ 650.00	Contract Services
10/2/2023	18283	Scoot Education Inc	$ 7,972.00	Substitutes Fee
10/10/2023	18308	Scoot Education Inc	$ 5,342.00	Substitutes Fee
10/23/2023	18351	Scoot Education Inc	$ 13,864.16	Substitutes Fee
10/30/2023	18370	Scoot Education Inc	$ 5,206.40	Substitutes Fee
10/10/2023	18309	Seneca Family of Agencies	$ 7,166.67	SPED Service
10/23/2023	18352	Seneca Family of Agencies	$ 13,260.00	SPED Service
10/10/2023	18310	Stericycle, Inc.	$ 76.08	Contract Services
10/10/2023	18311	Sterling	$ 145.49	Background Check

Making Waves Academy

Bill Payment List

October 2023

Date	Num	Vendor	Amount	Descriptions
10/10/2023	18312	STS Education	$ 1,425.66	IT Supplies
10/16/2023	18332	STS Education	$ 1,000.00	IT Supplies
10/2/2023	18284	Swing Education, Inc	$ 6,887.50	Substitutes Fee
10/10/2023	18313	Swing Education, Inc	$ 7,612.50	Substitutes Fee
10/16/2023	18333	Swing Education, Inc	$ 5,075.00	Substitutes Fee
10/23/2023	18353	Swing Education, Inc	$ 6,162.50	Substitutes Fee
10/30/2023	18371	Swing Education, Inc	$ 6,887.50	Substitutes Fee
10/23/2023	18354	The College Board - MSRO	$ 295.00	Professional Development
10/23/2023	18355	The Speech Pathology Group	$ 1,042.75	SPED Service
10/2/2023	18285	T-Mobile	$ 5,920.00	Telephone
10/2/2023	18286	Turnitin, LLC	$ 2,640.00	IT Contracted Services
10/16/2023		Verizon Wireless	$ 4,080.46	Telephone
10/2/2023	18287	Vision Service Plan	$ 1,596.31	Health Insurance
10/10/2023	18314	Wells Fargo Vendor Financial Services, LLC	$ 5,799.19	Copier Lease
		October 2023	**$ 962,072.79**	
		October 2022	**$ 969,434.06**	

Coversheet

Approve Minutes: October 13, 2023 Fall CIRAC Meeting

Section:	IV. Consent Action Items
Item:	C. Approve Minutes: October 13, 2023 Fall CIRAC Meeting
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Fall CIRAC Meeting on October 13, 2023

APPROVED

Making Waves Academy

Minutes

Fall CIRAC Meeting

Date and Time
Friday October 13, 2023 at 10:30 AM

Location
Please click the link below to join the webinar:
https://mwacademy.zoom.us/j/81026291274?pwd=ZVN1NFFya05XWDc1RC9jRzQwTngrdz09
Passcode: 919627
Or One tap mobile :
+16694449171,,81026291274#,,,,*919627# US
+16699006833,,81026291274#,,,,*919627# US (San Jose)

Or Telephone:
Dial(for higher quality, dial a number based on your current location):
+1 669 444 9171 US
+1 669 900 6833 US (San Jose)
+1 346 248 7799 US (Houston)
+1 253 215 8782 US (Tacoma)
+1 929 436 2866 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)

Webinar ID: 810 2629 1274
Passcode: 919627
International numbers available: https://mwacademy.zoom.us/u/kbSHceRWRK

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:
Edeson Beredo at eberedo@mwacademy.org or 510-410-0518.

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 for Special Committee Meetings, members of the public may
  - The public may address the Board regarding any item that has been described in the notice for this meeting.
  - ***Presentations are limited to two minutes each***, or a total of ten 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 eberedo@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.

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:*
  - El público puede dirigirse a la Junta con respecto a cualquier tema que se haya descrito en el aviso para esta reunión.
  - ***Las presentaciones están limitadas a dos minutos cada una****, o un total de diez minutos para todos los oradores, o se puede acortar el límite de dos minutos.*

• De acuerdo con la Ley Brown, la Junta Directiva de la MWA puede escuchar los comentarios, pero no discutirán ni tomarán medidas sobre los temas presentados. La respuesta de los

miembros de la Junta Directiva a las declaraciones o preguntas de las personas que comentan temas que no figuran en el orden del día es muy limitada.

- ***Mientras las reuniones se llevan a cabo virtualmente, los miembros del publico 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 eberedo@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:

Edeson Beredo at eberedo@mwacademy.org or 510-410-0518..

Please note that all agenda times are estimates.
Tenga en cuenta que todos los horarios de la agenda son estimaciones.

Committee Members Present
Alicia Malet Klein (remote), Esther Hugo (remote)

Committee Members Absent
None

Guests Present

Alton B. Nelson Jr. (remote), Dela Morris (remote), Edeson Beredo (remote), Eric Becker (remote), Tameka Jackson (remote)

I. Opening Items

A. Call the Meeting to Order

Alicia Malet Klein called a meeting of the Curriculum and Instruction Review Advisory Committee Committee of Making Waves Academy to order on Friday Oct 13, 2023 at 10:30 AM.

B. Record Attendance and Guests

C. Public Comment

There was an opportunity for public comment. No public comments were made.

II. Curriculum

A. Introductions, Orientation to the Agenda, and Overview Focus for Spring Meeting

Mr. Nelson started the meeting by outlining this year's milestones and adaptive changes.

B. Curriculum and Instruction Discussions

Board members had an opportunity to pre-read the Instructional Playbook, revised Math and ELA rubrics, Leader Goals, and Faculty Evaluation Structure material. Dr. Jackson reviewed the Instructor-Led Training (ILT) model adopted this Fall, which allows a hands-on personal approach between teachers and their coaches, making the classroom a social learning environment. The committee members asked questions about the materials and presentation, particularly about coaching and teacher buy-in.

C. Break

The board adjourned for a short break.

D. New Curriculum Updates

The committee discussed the US math curriculum, the challenges with social science and possibly science curriculum, and observations to ensure MS students feel the curriculum is accessible.

E. Social-Emotional Learning Approach

Committee members asked questions about the Social-Emotional Learning (SEL) pilot programs and the longer-term goals for SEL instruction.

III. Closing Items

A. Confirm Action Items, Exit Ticket, & Closing Thoughts

Mr. Nelson shared an exit ticket survey form for meeting participants. Meeting participants shared reflections on the meeting.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:40 PM.

Respectfully Submitted,
Dela Morris

Documents used during the meeting

- Update on SEL Curriculum Implementation - Fall CIRAC Mtg 2023.pdf

Coversheet

Approve Minutes: October 16, 2023 Board Meeting

Section:	IV. Consent Action Items
Item:	D. Approve Minutes: October 16, 2023 Board Meeting
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for October Board Meeting on October 16, 2023

APPROVED

Making Waves Academy

Minutes

October Board Meeting

Date and Time
Monday October 16, 2023 at 4:00 PM

Location
In-person at:
Making Waves Academy
4123 Lakeside Dr.
Richmond, CA 94806

And streaming on zoom:
https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGlTbVVHb1NFYUd2WWNTaW8wQT09
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 o
r +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 31
2 626 6799 or +1 386 347 5053

Webinar ID: 878 5502 2048

Passcode: 073032

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

COMING SOON

- HAGA CLIC AQUÍ para acceder a la agenda y portadas en español/CLICK HERE to access agenda and cover sheets in Spanish: https://bit.ly/3M2dFo2
- HAGA CLIC AQUI para acceder el reporte escolar/CLICK HERE to access the school board report in Spanish: https://bit.ly/496BEwq

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:
Edeson Beredo at eberedo@mwacademy.org or 510-410-0518.

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.
- ***Speakers may submit a request to speak before 9:00 AM on the day of the board meeting, fill out a comment card at the meeting, or raise their hand/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 eberedo@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.

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 publico 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 eberedo@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:*

Edeson Beredo at eberedo@mwacademy.org or 510-410-0518.
Please note that all agenda times are estimates.
Tenga en cuenta que todos los horarios de la agenda son estimaciones.

Directors Present
Alicia Malet Klein, Amy Obinyan, Esther Hugo, Janis Glover, Jessica Laughlin (remote), Layla Naranjo, Margaret Watson

Directors Absent
None

Guests Present
Alton B. Nelson Jr., Carmen Velarde, Elizabeth Martinez, Tameka Jackson

---

I. Opening Items

A. Call the Meeting to Order

Alicia Malet Klein called a meeting of the board of directors of Making Waves Academy to order on Monday Oct 16, 2023 at 4:06 PM.

B. Record Attendance

C. Remarks by Board President

Board president made comments about focus areas for this year: instructional practice; curriculum strength, fidelity to it and appropriate pacing; renewed focus on data and data analysis; school culture, including enhancing student experiences.

D. Public Comment

No pulic comment was made

II. Standing Reports

A. Mission Connection: Video - Fall Festival 2023 Highlights

The board watched a video about the Fall Festival

B. ASB Update

ASB Members provided an update on their successes, challenges and priorities. Board members asked questions, especially around the topic of tutoring/peer tutoring.

C.

Deep Dive: Instructional Playbook Overview

The Principal provided an overview of the Instructional Playbook, focusing on instructional/culture strategies, development of content expertise, progress monitoring and coaching.

D. Q&A on Written School Report

Board members asked questions about the School Report, which focused on support for new teachers and academic intervention systems.

E. Q&A on Written Chief Executive Officer Report (CEO) and High Level Review of 2022-23 SBAC Data

Board members asked questions about the CEO's report which was focused on SBAC data and CEO activities in support of WASC goals.

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

Board members asked questions about the COO's report which included suspension data and trends, and information on onboarding key positions, assessing efficacy by functional area and increased alignment in Talent and HR strategies.

G. Q&A on Written Finance Report

Board members asked questions about the Finance Report, which noted the school is currently tracking under budget by about 14%, mostly due to vacant positions and additional government revenues.

H. Break

The board did not take a break

III. Non-Action Items

A. Board Work and Advisory Committee Updates

No updates on the committees: Curriculum Review and Advisory Committee met 10/13 and will present a report at the December meeting. Audit Committee will meet in November; Culture/Climate and DEIB committees are working to align and/or combine efforts.

IV. Action Items

A. PT Behavior Specialist Support SPG

Margaret Watson made a motion to Approve.
Esther Hugo seconded the motion.
The board **VOTED** unanimously to approve the motion.

B. Dell Staff Laptop Replacement Quote

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

C. Social Media Policy

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

D. Alternate Graduation Pathway

Janis Glover made a motion to Approve.
Margaret Watson seconded the motion.
The board **VOTED** unanimously to approve the motion.

E. Education Pioneers Fellowship Program

Janis Glover made a motion to Approve.
Margaret Watson seconded the motion.
The board **VOTED** unanimously to approve the motion.

V. Consent Action Items

A. Approve Minutes: September 11, 2023 Board Meeting

Esther Hugo made a motion to approve the minutes from September Board Meeting on 09-11-23.
Layla Naranjo seconded the motion.
The board **VOTED** unanimously to approve the motion.

B. Approve Minutes: September 6, 2023 Finance Advisory Meeting

Esther Hugo made a motion to approve the minutes from Finance Advisory Meeting on 09-06-23.
Layla Naranjo seconded the motion.
The board **VOTED** unanimously to approve the motion.

C. Vendor Invoices from August to September 2023

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

VI. Closed Session

A.

Public Employee Performance Evaluation

The board adjourned to the closed session; no action was taken

VII. Discussion Items

A. Appreciations by the Board of Directors

Board members and school leaders expressed appreciations.

B. Schedule of Remaining Board of Directors Meetings for 2023-2024

12/4/23 at 11am
1/29/24 at 11am
3/11/24 at 4pm
5/6/24 at 4pm
6/10/24 at 11am

VIII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:22 PM.

Respectfully Submitted,
Alicia Malet Klein

Coversheet

Approve Minutes: November 15, 2023 Finance Advisory Meeting

Section: IV. Consent Action Items
Item: E. Approve Minutes: November 15, 2023 Finance Advisory Meeting
Purpose: Approve Minutes
Submitted by: Hung Mai
Related Material:
Minutes for Finance Advisory Meeting on November 15, 2023
MWA Finance Advisory Committee Meeting Minutes-11.15.2023_FINAL.pdf

RECOMMENDATION:

Please review and approve the Finance Advisory minutes

APPROVED

Making Waves Academy

Minutes

Finance Advisory Meeting

Date and Time
Wednesday November 15, 2023 at 11:00 AM

Location
You are invited to a Zoom webinar.
Topic: Finance Advisory Committee Meeting

Please click the link below to join the webinar:
https://mwacademy.zoom.us/j/82344244988?pwd=NXJQc0IvNDhZVjlEaGVaOEZBaDg1QT09
Passcode: 933369
Or One tap mobile :
US: +16694449171,,82344244988#,,,,*933369# or +16699006833,,82344244988#,,,,*933369#
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 +1 253 215 8782 or +1 346 248 7799 or +1 646 931 3860 or +1 929 436 2866 or +1 301 715 8592 or +1 312 626 6799 or +1 386 347 5053 or +1 564 217 2000
Webinar ID: 823 4424 4988
Passcode: 933369
International numbers available: https://mwacademy.zoom.us/u/klOKXnpaN

Committee Members Present
Alicia Malet Klein (remote), Ken Blum (remote), Lori Crawford (remote), Sid Landman (remote), Steve Blass (remote)

Committee Members Absent

None

Guests Present
Alton B. Nelson Jr. (remote), Hung Mai (remote), Patrick O'Donnell (remote), Wallace Wei (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Alicia Malet Klein called a meeting of the Finance Committee of Making Waves Academy to order on Wednesday Nov 15, 2023 at 11:00 AM.

II. Finance

A. FY24 1st Interim Budget

The CFO outlined significant changes in the FY'24 1st Interim Budget compared to the Original Budget.
Government revenues decreased by $893K, while interest income increased by $373K.
Total expenditures decreased by $1.6M in the 1st interim budget, primarily caused by unfilled positions.
The Finance Committee recommends the 2023-24 First Interim Budget for approval by the MWA Board.

B. 2024 MWA Health Insurance Renewal Update

The CFO reported a projected 10% increase in the 2024 health insurance premiums, which will cost MWA approximately $220K.
Consideration is underway for the introduction of an HSA-Compatible High Deductible Plan, a spousal surcharge and Medical Opt-out for Employees to mitigate the impact of the premium increases.

C. FY23 Financial Audit Update

The Director of Finance shared positive news on the FY23 Financial Audit.
MWA received a clean audit without any adjustments.

III. Closing Items

A. Adjourn Meeting

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

Respectfully Submitted,
Hung Mai

Finance Advisory Committee

Meeting Minutes

Date and Time: November 15, 2023, at 11:00 AM

ATTENDING:

Committee Members: Alicia Malet Klein (present), Lori Crawford (present), Sid Landman (present), Ken Blum (present), and Steve Blass (present).

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

Guests: Patrick O'Donnell

- **FY24 1st Interim Budget**
  - The CFO outlined significant changes in the FY'24 1st Interim Budget compared to the Original Budget.
  - Government revenues decreased by $893K, while interest income increased by $373K.
  - Total expenditures decreased by $1.6M in the 1st interim budget, primarily caused by unfilled positions.
  - The Finance Committee recommends the 2023-24 First Interim Budget for approval by the MWA Board.

- **2024 MWA Health Insurance Renewal Update**
  - The CFO reported a projected 10% increase in the 2024 health insurance premiums, which will cost MWA approximately $220K.
  - Consideration is underway for the introduction of an HSA-Compatible High Deductible Plan, a spousal surcharge and Medical Opt-out for Employees to mitigate the impact of the premium increases.

- **FY23 Financial Audit Update**
  - The Director of Finance shared positive news on the FY23 Financial Audit.
  - MWA received a clean audit without any adjustments.

Coversheet

Approve Minutes: November 17, 2023 Audit Advisory Meeting

Section:	IV. Consent Action Items
Item:	F. Approve Minutes: November 17, 2023 Audit Advisory Meeting
Purpose:	Approve Minutes
Submitted by:	Hung Mai
Related Material:	Minutes for Audit Advisory Meeting on November 17, 2023 Minutes of MWA Audit Comm. Meeting 11.17.23.pdf

RECOMMENDATION:

Please review and approve the Audit Advisory Meeting minutes.

APPROVED

Making Waves Academy

Minutes

Audit Advisory Meeting

Date and Time
Friday November 17, 2023 at 1:30 PM

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:
Edeson Xyviel Beredo at eberedo@mwacademy.org or 510-779-1411.

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 meting 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 six minutes for all speakers, or the two-minute limit may be shortened.

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

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

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

Comentarios públicos

- *El público puede dirigirse a la Junta Directiva de la MWA con respecto a cualquier asunto dentro de la jurisdicción del tema materia por la Junta Directiva de la MWA.*
- *Bajo comentario público, los miembros del público pueden:*
    - *Hacer comentarios sobre los puntos del orden del día*
    - *Hacer comentarios sobre puntos no incluidos en el orden del día*
    - ***Las presentaciones están limitadas a dos minutos cada una****, o un total de seis 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 publico que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.***

- ***Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a emartinez@mwacademy.org*** *en inglés o español.*
- *En su solicitud:*
  - *Incluya su nombre para que pueda ser llamado cuando sea su turno de hablar.*
  - *indicar si es un comentario público general para el comienzo de la reunión o si es comentario público sobre un artículo específico del programa (incluya el número del artículo).*
  - *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:

Edeson Xyviel Beredo at eberedo@mwacademy.org or 510-779-1411.

Please note that all agenda times are estimates.
Tenga en cuenta que todos los horarios de la agenda son estimaciones.

Committee Members Present
Janis Glover (remote), Lori Crawford (remote), Phil Gordon (remote)

Committee Members Absent
None

Guests Present
Hung Mai (remote)

I. Opening Items

A. Call the Meeting to Order

Phil Gordon called a meeting of the Audit Committee Committee of Making Waves Academy to order on Friday Nov 17, 2023 at 1:30 PM.

B. Record Attendance

II. Audit Advisory Committee Meeting

A. Proposed Scope of Audit

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

B. Executive Session with Lili Huang

The Committee met in executive session with Ms. Huang and Ms. Sprague, with Mr. Mai excused from that portion of the meeting.

III. Closing Items

A. Public Comment

No public comment was taken.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:05 PM.

Respectfully Submitted,
Lori Crawford

C. Audit Committee Documents

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

November 17, 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 November 17, 2023, commencing at 1:35 p.m. PST.

The following members attended the meeting:
Phil Gordon, Chair
Lori Kulvin Crawford
Janis Glover

Also in attendance:
Lili Huang , Partner – Clifton Larson Allen LLP ("CLA")
Victoria Sprague, Director – CLA
Hung Mai - Director of Finance, Making Waves Academy

Ms. Kulvin Crawford agreed to take the minutes. Due notice having been given and with all members attending, 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 draft financial statements and the Governance Communication Letter for the Making Waves Academy ("MWA") for the year ended June 30, 2023.

1. Discussion of Annual Audited Financial Statements for MWA, Including Governance Letter for the Year Ended June 30, 2023.

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

Following discussion, the Committee accepted and approved the Independent Auditor's Report and Financial Statements.

2. Executive Session.

The Committee met in executive session with Ms. Huang and Ms. Sprague, with Mr. Mai excused from that portion of the meeting.

Powered by BoardOnTrack

3. Future Meetings.

The Committee affirmed plans to meet twice yearly with the independent auditors, (i) initially early in the calendar year to define a work plan and schedule for the annual audits, following Board approval/renewal of the outside auditor's engagement; and (ii) later in the calendar year, after annual audits have been completed and draft financial statements circulated to the Committee for review, to discuss the results of the audits – with further, internal meetings of the Committee to be scheduled as needed.

Next meeting: To be scheduled for early 2024.

There being no further business to consider, the meeting was adjourned at 2:05 p.m. PST.

Date: November 17, 2023

Lori Kulvin Crawford

Lori Kulvin Crawford

Coversheet

Approve Minutes: November 17, 2023 Special Board Meeting

Section:	IV. Consent Action Items
Item:	G. Approve Minutes: November 17, 2023 Special Board Meeting
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Special Board Meeting on November 17, 2023

APPROVED

Making Waves Academy

Minutes

Special Board Meeting

Date and Time
Friday November 17, 2023 at 11:30 AM

Location
In-person AND live-streaming on zoom.

Please click the link below to join the webinar:
https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGlTbVVHb1NFYUd2WWNTaW8wQT09

Making Waves Academy
4123 Lakeside Dr., Richmond CA 94806
Building Upper School 1, US1-108

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:
Edeson Beredo at eberedo@mwacademy.org or 510-410-0518.

Public Comment

- **For special board meetings, the public may address the Board only concerning the items on the agenda.**
- Under Public Comment, members of the public may
  - ***May address the Board only concerning the items on the agenda***

- ***Presentations are limited to two minutes each***, or a total of ten 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.
- 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.

Comentarios públicos

- ***Para las reuniones especiales de la junta directiva, el público puede dirigirse a la mesa directiva solo en relación con los puntos de la agenda.***
- *Bajo comentario público, los miembros del público pueden:*
  - ***Dirigirse a la mesa directiva solo en relación con los puntos de la agenda.***
  - ***Las presentaciones están limitadas a dos minutos cada una****, o un total de diez minutos para todos los oradores, o se puede acortar el límite de dos minutos.*
- *De acuerdo con la Ley Brown, la Junta Directiva de la MWA puede escuchar los comentarios, pero no discutirán ni tomarán medidas sobre los temas presentados. La respuesta de los miembros de la Junta Directiva a las declaraciones o preguntas de las personas que comentan temas que no figuran en el orden del día es muy limitada.*
- *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.*

Directors Present
Alicia Malet Klein, Amy Obinyan (remote), Janis Glover, Jessica Laughlin (remote), Layla Naranjo, Margaret Watson

Directors Absent
Esther Hugo

Directors who arrived after the meeting opened
Layla Naranjo, Margaret Watson

Guests Present
Alton B. Nelson Jr., Carrera Padilla, Elizabeth Martinez, Jovan Fulton-Wilson, Tameka Jackson

---

I. Opening Items

A. Call the Meeting to Order

Alicia Malet Klein called a meeting to order on Friday Nov 17, 2023 at 11:30 AM.

B. Record Attendance and Guests

Margaret Watson arrived at 11:33 AM.
Layla Naranjo arrived at 11:39 AM.

C. Closed Session

Alicia Malet Klein made a motion to Motion to approve the recommendation for expulsion regarding Confidential Student Discipline Matter Case No: 2023004.
Janis Glover seconded the motion.
The team **VOTED** to approve the motion.

Roll Call	
Layla Naranjo	Aye
Esther Hugo	Absent
Jessica Laughlin	Aye
Janis Glover	Aye
Margaret Watson	Aye
Alicia Malet Klein	Aye
Amy Obinyan	No

D. Public Comment

No public comment was made.

II. Closing Items

A. Schedule of Remaining Board of Directors Meetings

Schedule of Regular Board Meetings

- 12/04/23, 11:00 AM
- 1/29/24 at 11:00 am
- 3/11/24 at 4:00 pm
- 5/6/24 at 4:00 pm
- 6/10/24 at 11:00 am

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:37 PM.

Respectfully Submitted,
Elizabeth Martinez

Coversheet

2022-23 Audit Report

Section: V. Action Items
Item: A. 2022-23 Audit Report
Purpose: Vote
Submitted by: Hung Mai
Related Material: MWA 6.30.23 Audited FS Draft as of 11.17.23-Five Draft.pdf
MWA Governance Communication-11.17.23.pdf

RECOMMENDATION:

Please review and approve the 2022-23 Audit Report.

MAKING WAVES ACADEMY
CHARTER SCHOOL NUMBER: 0868

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

Draft - For Discussion Only

MAKING WAVES ACADEMY
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023

INDEPENDENT AUDITORS' REPORT	**1**
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	**4**
STATEMENT OF ACTIVITIES	**5**
STATEMENT OF CASH FLOWS	**6**
STATEMENT OF FUNCTIONAL EXPENSES	**7**
NOTES TO FINANCIAL STATEMENTS	**8**
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	**17**
SCHEDULE OF INSTRUCTIONAL TIME	**18**
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)	**19**
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	**20**
WCCUSD MEASURE G PARCEL TAX REVENUE AND EXPENSES	**21**
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	**22**
NOTES TO SUPPLEMENTARY INFORMATION	**23**
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*	**24**
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE	**26**
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	**29**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	**33**
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	**35**

Draft - For Discussion Only

INDEPENDENT AUDITORS' REPORT

Board of Directors
Making Waves Academy
Richmond, California

Draft - For Discussion Only

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Making Waves Academy (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Board of Directors
Making Waves Academy

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

Draft - For Discussion Only

Board of Directors
Making Waves Academy

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

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

Draft - For Discussion Only

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

MAKING WAVES ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	$ 8,494,368
Accounts Receivable - Federal and State	5,958,257
Prepaid Expenses and Other Assets	389,343
Total Current Assets	14,841,968
LONG-TERM ASSETS	
Property, Plant, and Equipment, Net	269,495
Operating ROU Asset	158,293
Total Long-Term Assets	427,788
Total Assets	$ 15,269,756

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$ 3,122,625
Current Lease Liability	63,360
Deferred Revenue	3,868,015
Total Current Liabilities	7,054,000
LONG-TERM LIABILITIES	
Long-Term Lease Liability, Net of Current Portion	95,014
Total Long-Term Liabilities	95,014
NET ASSETS	
Without Donor Restrictions	8,120,742
Total Net Assets	8,120,742
Total Liabilities and Net Assets	$ 15,269,756

Draft - For Discussion Only

See accompanying Notes to Financial Statements.

MAKING WAVES ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

REVENUES, WITHOUT DONOR RESTRICTIONS	
State Revenue:	
Principal Apportionment	$ 9,927,260
Other State Revenue	4,923,112
Federal Revenue:	
Grants and Entitlements	2,105,547
Local Revenue:	
In-Lieu Property Tax Revenue	3,552,383
Contributions	8,684,325
Investment Income	66,531
Total Revenues	29,259,158
EXPENSES	
Program Services	26,319,506
Management and General	1,809,714
Total Expenses	28,129,220
CHANGE IN NET ASSETS	1,129,938
Net Assets Without Donor Restrictions - Beginning of Year	6,990,804
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 8,120,742

Draft - For Discussion Only

See accompanying Notes to Financial Statements.

MAKING WAVES ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 1,129,938
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	18,201
Change in Operating Assets:	
Accounts Receivable - Federal and State	(1,858,804)
Prepaid Expenses and Other Assets	(78,847)
Operating ROU Asset	(158,293)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	962,378
Deferred Revenue	3,216,226
Lease Liability - Operating	158,373
Net Cash Provided by Operating Activities	3,389,172
NET CHANGE IN CASH AND CASH EQUIVALENTS	3,389,172
Cash and Cash Equivalents - Beginning of Year	5,105,196
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 8,494,368

Draft - For Discussion Only

See accompanying Notes to Financial Statements.

MAKING WAVES ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Program Services	Management and General	Total Expenses
Salaries and Wages	$ 13,168,443	$ 1,055,960	$ 14,224,403
Pension and Retirement Plan	1,439,773	91,319	1,531,092
Other Employee Benefits	2,014,631	146,418	2,161,049
Payroll Taxes	463,427	46,582	510,009
Oversight Fees	134,796	-	134,796
Legal Expenses	114,667	8,631	123,298
Accounting Expenses	29,953	3,328	33,281
Other Fees for Services	2,794,497	112,212	2,906,709
Office Expenses	587,612	40,155	627,767
Information Technology Expenses	840,961	63,298	904,259
Occupancy Expenses	3,121,978	197,197	3,319,175
Travel Expenses	34,137	2,570	36,707
Conference and Meeting Expenses	95,746	7,207	102,953
Depreciation Expense	18,201	-	18,201
Insurance Expense	446,890	33,637	480,527
Instructional Materials	498,622	-	498,622
Student Transportation	239,499	-	239,499
Other Expenses	275,673	1,200	276,873
Total	$ 26,319,506	$ 1,809,714	$ 28,129,220

Draft - For Discussion Only

See accompanying Notes to Financial Statements.

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Making Waves Academy (the School) is a nonprofit public benefit corporation. The School was approved by the Contra Costa County Board of Education for a five-year charter and was approved as a public charter school by the State of California Department of Education on May 9, 2007 (charter #868). On February 15, 2017, the Contra Costa County Board of Education renewed the School's charter through June 30, 2022. In July 2021, Governor Gavin Newsom signed into law a requirement to extend most charter school petition terms by two years. The extensions apply to all charters that would otherwise expire on or between January 1, 2022 and June 30, 2025. Therefore, the School's charter term is extended to June 30, 2024. In July 2023, Governor Gavin Newsom signed into law a requirement to extend most charter school petitions terms by an additional year. Therefore, the school's charter term are extended to June 30, 2025.

The School started in August 2007, and currently serves approximately 1,123 students in grades 5 through 12.

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

Mission

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

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Draft - For Discussion Only

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

Net Asset Classes

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

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

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were no net assets with donor restrictions at June 30, 2023.

Accounts Receivable

Accounts receivable – other represents amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed but not received as of June 30, 2023. Accounts receivable – federal and state represents amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Draft - For Discussion Only

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment

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

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. There was no contributed assets and services during the year ended June 30, 2023.

Compensated Absences

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

Revenue Recognition

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

Contributions

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

Draft - For Discussion Only

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2023, the School has conditional grants of $5,162,523 of which $3,868,015 is recognized as deferred revenue in the statement of financial position.

Property Taxes

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

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files an exempt School return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

Draft - For Discussion Only

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

As most of leases do not provide an implicit rate, the School uses its incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

Adoption of New Accounting Standards

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The School adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption with certain practical expedients available.

The School elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In addition, the School elected the hindsight practical expedient to determine the lease term for existing leases. The election of the hindsight practical expedient resulted in the shortening of the lease term for the existing lease and the useful life of the corresponding leasehold improvements.

As a result of the adoption of the new lease accounting guidance, the School recognized on July 1, 2022 a ROU asset at the carrying amount of the operating lease asset of $205,093. The School also recognized on July 1, 2022 a lease liability of $158,374, which represents the present value of the remaining finance lease payments discounted using the School's incremental borrowing rate ranging from 2.87% of 3.88%.

Evaluation of Subsequent Events

The School has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

Draft - For Discussion Only

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of $14,452,625. As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

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

During the year ended June 30, 2023, approximately 25% of the School's total revenue was derived from one major donor. There was no related accounts receivable balance as of June 30, 2023.

Draft - For Discussion Only

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

The School's property, plant, and equipment consisted of the following as of June 30, 2023:

Leasehold Improvements	$	435,813
Vehicles		22,400
Total		458,213
Less: Accumulated Amortization		(188,718)
Total Property, Plant, and Equipment	$	269,495

Depreciation expense for the year ended June 30, 2023 was $18,201.

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

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

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

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022 total STRS plan net assets are $300 billion, the total actuarial present value of accumulated plan benefits is $434 billion, contributions from all employers totaled $6.513 billion, and the plan is 74.4% funded. The School did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

Year Ending June 30,	Required Contribution	Percent Contributed
2021	$ 1,402,076	100%
2022	$ 1,239,354	100%
2023	$ 1,406,879	100%

Defined Contribution 403(b) Retirement Plan

The School offers an Internal Revenue Code Section 403(b) retirement plan to each of its qualifying employees. Employees may contribute their own amounts to the plan at any time. The employer will match noninstructional staff contributions on the following schedule: after six months of service 3%; after three years of service 4%; after five years of service 5% and after ten years of service 6%. Employees are fully vested at the time contributions are made. The amount of employer contributions used to purchase annuity contracts for the year ended June 30, 2023 was $124,213.

Draft - For Discussion Only

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 FACILITIES USE AGREEMENT

The School has entered a facilities use agreement with Making Waves Education Foundation which expired in June 2023, and was renewed through June 2024. Lease expense under this agreement for the year ended June 30, 2023 was $1,840,838.

Future minimum lease payments are as follows:

Year Ending June 30,	Amount
2024	$ 1,840,838

NOTE 7 OPERATING LEASE AGREEMENTS

The School leases equipment for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2026. The expected amount payable under the residual guarantees is $158,374 at June 30, 2023

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

Year Ending June 30,	Amount
2024	$ 67,900
2025	66,937
2026	30,881
Total Lease Payments	165,718
Less: Interest	(7,344)
Present Value of Lease Liabilities	$ 158,374

Draft - For Discussion Only

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2023:

Quantitative Disclosures:	
Lease Cost:	
Operating lease cost	$ 51,395
Total lease cost	51,395
Other Information:	
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ 51,314
Right-of-use assets obtained in exchange for new operating lease liabilities:	205,093
Weighted-average remaining lease term - operating leases	2.4 years
Weighted-average discount rate - operating leases	3.55%

MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 JOINT POWERS AGREEMENT

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

NOTE 9 CONTINGENCIES, RISKS, AND UNCERTAINTIES

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

NOTE 10 SUBSEQUENT EVENTS

In July 2023, Governor Gavin Newsom signed into law a requirement to extend most charter school petitions terms by an additional year. Therefore, the school's charter term are extended to June 30, 2025.

Draft - For Discussion Only

SUPPLEMENTARY INFORMATION

Draft - For Discussion Only

MAKING WAVES ACADEMY
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)
UNAUDITED

Making Waves Academy (the School) was approved by the Contra Costa County Board of Education for a five-year charter and was approved as a public charter school by the State of California Department of Education on May 9, 2007 (charter #868). On February 15, 2017, the Contra Costa County Board of Education renewed the School's charter through June 30, 2022. In July 2021, Governor Gavin Newsom signed into law a requirement to extend most charter school petition terms by two years. The extensions apply to all charters that would otherwise expire on or between January 1, 2022 and June 30, 2025. In July 2023, Governor Gavin Newsom signed into law a requirement to extend most charter school petitions terms by an additional year. Therefore, the school's charter term are extended to June 30, 2025.

The board of directors and the administrator as of the year ended June 30, 2023 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (3 year term)
Alicia Klein	Board Chair	December 31, 2023
Ana Barron	Board Member	June 30, 2023
Dr. Esther Hugo	Board Member	December 31, 2023
Margaret Watson	Board Member	December 31, 2023
Jessica Laughlin	Board Member	December 31, 2023
Layla Narajon	Board Member	December 31, 2025
Janis Glover	Board Member	December 31, 2023

ADMINISTRATOR

Alton B. Nelson, Jr.	Chief Executive Officer

Draft - For Discussion Only

MAKING WAVES ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023

	Instructional Minutes		Traditional	
	Requirement	Actual	Calendar Days	Status
Grade 5	54,000	69,375	179	In compliance
Grade 6	54,000	69,375	179	In compliance
Grade 7	54,000	76,340	179	In compliance
Grade 8	54,000	76,340	179	In compliance
Grade 9	64,800	77,165	179	In compliance
Grade 10	64,800	77,165	179	In compliance
Grade 11	64,800	77,165	179	In compliance
Grade 12	64,800	77,165	179	In compliance

Draft - For Discussion Only

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

MAKING WAVES ACADEMY
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2023

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades 5-6	296.34	296.34	296.52	296.52
Grades 7-8	300.06	300.06	300.48	300.48
Grades 9-12	446.18	446.18	444.31	444.31
ADA Totals	1,042.58	1,042.58	1,041.31	1,041.31

Draft - For Discussion Only

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

MAKING WAVES ACADEMY
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

There were no reclassifications or adjustments for the year ended June 30, 2023.

Draft - For Discussion Only

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

MAKING WAVES ACADEMY
WCCUSD MEASURE G PARCEL TAX REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2023

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

	Year Ended		
	June 30, 2021	June 30, 2022	June 30, 2023
REVENUES			
Program Revenue	$ 298,408	$ 315,507	$ 325,572
EXPENSES			
Salaries and Wages	277,885	284,097	244,179
Other Employee Benefits	20,523	31,410	81,393
Total Expenses	298,408	315,507	325,572
EXCESS OF REVENUE OVER EXPENSES	$ -	$ -	$ -

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

Draft - For Discussion Only

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

MAKING WAVES ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Federal Expenditures Total
U.S. Department of Education				
Pass-Through Programs From California Department of Education:				
Every Child Succeeds Act:				
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329		$ 375,240
Title II, Part A, Improving Teacher Quality	84.367	14341		51,213
Title III, Part A, Limited English Proficiency	84.365	14346		45,629
Title IV, Part A, Student Support & Academic Enrichment	84.424	n/a		24,259
Special Education Cluster: IDEA Basic Local				
Assistance Entitlement, Part B, Section 611	84.027	13379		165,011
Total Special Education Cluster				165,011
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):				
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	COVID-19	26,188
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	COVID-19	454,353
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	COVID-19	77,255
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	464,075
Expanded Learning Opportunities (ELO) Grant: ESSER III				
State Reserve, Emergency Needs	84.425U	15620	COVID-19	47,360
Expanded Learning Opportunities (ELO) Grant: ESSER III				
State Reserve, Learning Loss	84.425U	15621	COVID-19	73,655
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)				1,142,886
Total U.S. Department of Education				1,804,238
U.S. Department of Agriculture				
Pass-Through Program From California Department of Education:				
Child Nutrition Cluster:				
Especially Needy Breakfast Program	10.553	13526		16,208
National School Lunch Program	10.555	23165		242,746
Meal Supplements	10.555	n/a		42,355
Total Child Nutrition Cluster				301,309
Total U.S. Department of Agriculture				301,309
Total Expenditures of Federal Awards				$ 2,105,547

Draft - For Discussion Only

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

MAKING WAVES ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

NOTE 4 WCCUSD MEASURE G PARCEL TAX REVENUE AND EXPENSES

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

NOTE 5 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal governmental for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein, certain types of expenditures are not allowable or are limited as to reimbursement. Because the Schedule presents only a selected portion of operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

NOTE 6 INDIRECT COST RATE

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

Draft - For Discussion Only

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

Board of Directors
Making Waves Academy
Richmond, California

Draft - For Discussion Only

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Making Waves Academy (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

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

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

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

Board of Directors
Making Waves Academy

Report on Compliance and Other Matters

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

Purpose of this Report

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

Draft - For Discussion Only

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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

Board of Directors
Making Waves Academy
Richmond, California

Draft - For Discussion Only

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Making Waves Academy's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2023. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative* Requirements*, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

Draft - For Discussion Only

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

Report on Internal Control Over Compliance

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

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

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

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

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

Draft - For Discussion Only

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Making Waves Academy
Richmond, California

Draft - For Discussion Only

Report on Compliance

Opinion on State Compliance

We have audited Making Waves Academy's (the School) compliance with the types of compliance requirements applicable to the School described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Board of Directors
Making Waves Academy

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Draft - For Discussion Only

Board of Directors
Making Waves Academy

Compliance Requirements Tested

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

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable[1]
After/Before School Education and Safety Program	Not Applicable[2]
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable[3]
Immunizations	Not Applicable[4]
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable[5]
Transitional Kindergarten	Not Applicable[6]
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable[7]
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable[8]
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Draft - For Discussion Only

Not Applicable[1]: The School did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable[2]: The School did not operate an after or before school program component of this grant.

Not Applicable[3]: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable[4]: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable[5]: The School did not receive a CTEIG allocation for the audit year.

Not Applicable[6]: The School did not report ADA for the audit year for transitional kindergarten.

Not Applicable[7]: The School did not report ADA to the CDE as generated through nonclassroom-based instruction (independent study).

Not Applicable[8]: The School did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study)

Board of Directors
Making Waves Academy

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Draft - For Discussion Only

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

MAKING WAVES ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Section I – Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425C, 84.425D & 84.425U	Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____x____ yes _____ no

Draft - For Discussion Only

MAKING WAVES ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

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

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

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for June 30, 2023.

Draft - For Discussion Only

MAKING WAVES ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

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

Draft - For Discussion Only

Board of Directors
Making Waves Academy
Richmond, California

We have audited the financial statements of Making Waves Academy as of and for the year ended June 30, 2023, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *and the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel,* as well as certain information related to the planned scope and timing of our audit in our planning communication dated June 12, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Draft - For Discussion Only

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

The School changed accounting policies related to the change in accounting principle by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update No. 2016-02, Leases (ASC 842), for the year ended June 30, 2023.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

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

Draft - For Discussion Only

Significant issues discussed with management prior to engagement

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

Supplementary information in relation to the financial statements as a whole

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

the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

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

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

* * *

Upcoming accounting standards

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

Accounting Estimates and Risk Assessment –

- Effective for fiscal years ending on or after December 15, 2023. For your entity – June 30, 2024's financial statements.
- Enhanced financial reporting framework surrounding management estimates, including a method, assumptions, and further audit process on the data (Statement on Auditing Standards (SAS) No. 143).
- Enhances the requirements and guidance on identifying and assessing the risks of material misstatement, particularly the areas of understanding the entity's system of internal control and assessing control risk (SAS 145).
- Additional consideration on the entity and its control environment, requiring separate assessment of inherent risk and control risk.
- Expanded testing and disclosures for the use of specialists and pricing information from external information sources.

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

Draft - For Discussion Only

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

Draft - For Discussion Only

Coversheet

FY24 First Interim Budget

Section: V. Action Items
Item: B. FY24 First Interim Budget
Purpose: Vote
Submitted by: Wallace Wei
Related Material: 2023-24 1st Interim Making Waves Academy School.pdf
2023-24 1st Interim Making Waves Academy Central Office.pdf

BACKGROUND:

Making Waves Academy (MWA) must submit the First Interim Budget for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by December 15th, 2023. CCCOE reviews and then submits the report to the CDE. The total budget impact is $33,170,216.

RECOMMENDATION:

The board approves the 2023-24 1st interim budget.

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

To the entity that approved the charter school:
(x) 2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

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

To the County Superintendent of Schools:
(x) 2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

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

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

For Approving Entity:	For Charter School:
Daniela Parasidis	Hung T. Mai
Name	Name
Deputy Superintendent	Director of Finance
Title	Title
925-942-3418	510-779-1401
Phone	Phone
dparasidis@cccoe.k12.us	hmai@mwacademy.org
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
First Interim Report - Detail

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

[X] **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**

[ ] Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A REVENUES										
1. Revenue Limit Sources										
State Aid - Current Year	8011	8,143,609	0	8,143,609	1,442,145		1,442,145	7,498,379		7,498,379
Education Protection Account State Aid - Current Year	8012	3,202,605	0	3,202,605	861,263		861,263	3,356,165		3,356,165
State Aid - Prior Years	8019	0	0	-			-			-
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0	-			-			-
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0	-			-			-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	-			-			-
Revenue Limit Transfers (for rev. limit funded schools):										
PERS Reduction Transfer	8092	-	-	-			-			-
Charter Schools Funding in lieu of Property Taxes	8096	3,177,785	-	3,177,785	923,620		923,620	3,460,726		3,460,726
Other Revenue Limit Transfers	8091, 8097	-	-	-			-			-
Total, Revenue Limit Sources		14,523,999	-	14,523,999	3,227,028	-	3,227,028	14,315,270	-	14,315,270
2. Federal Revenues										
No Child Left Behind	8290	0		-			-			-
Special Education - Federal	8181, 8182	0	128,302	128,302		-	-		132,038	132,038
Child Nutrition - Federal	8220	0	299,487	299,487		40	40		160,000	160,000
Other Federal Revenues	8110, 8260-8299	-	936,135	936,135		199,205	199,205		927,312	927,312
Total, Federal Revenues		-	1,363,924	1,363,924	-	199,245	199,245	-	1,219,350	1,219,350
3. Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE		937,969	937,969		260,428	260,428		997,622	997,622
All Other State Revenues	StateRevAO	255,199	3,323,489	3,578,688	97,892	1,643,247	1,741,139	264,142	2,715,407	2,979,549
Total, Other State Revenues		255,199	4,261,458	4,516,657	97,892	1,903,675	2,001,567	264,142	3,713,029	3,977,171
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	10,303,430	317,400	10,620,830	2,240,191		2,240,191	9,553,112	317,400	9,870,512
Total, Local Revenues		10,303,430	317,400	10,620,830	2,240,191	-	2,240,191	9,553,112	317,400	9,870,512
5. TOTAL REVENUES		25,082,628	5,942,782	31,025,410	5,565,111	2,102,920	7,668,031	24,132,524	5,249,779	29,382,303
B EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	3,533,675	2,862,062	6,395,737	69,301	1,359,690	1,428,991	3,222,886	2,510,953	5,733,839
Certificated Pupil Support Salaries	1200	763,780		763,780	187,364		187,364	696,738		696,738
Certificated Supervisors' and Administrators' Salaries	1300	1,363,989	96,154	1,460,143	205,311	96,154	301,465	1,183,672		1,183,672
Other Certificated Salaries	1900	503,864	44,740	548,604	162,115		162,115	376,203	45,435	421,638
Total, Certificated Salaries		6,165,308	3,002,956	9,168,264	624,091	1,455,844	2,079,935	5,479,499	2,556,388	8,035,887
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	687,148	332,310	1,019,458	15,331	262,142	277,473	699,884	332,310	1,032,194
Non-certificated Support Salaries	2200	967,767		967,767	86,677	200,000	286,677	945,499		945,499
Non-certificated Supervisors' and Administrators' Sal.	2300	362,036	317,400	679,436	213,655		213,655	445,458	317,400	762,858
Clerical and Office Salaries	2400	885,912	65,448	951,360	228,437		228,437	1,049,542		1,049,542
Other Non-certificated Salaries	2900	284,972		284,972	61,720		61,720	287,495		287,495
Total, Non-certificated Salaries		3,187,835	715,158	3,902,993	605,820	462,142	1,067,962	3,427,878	649,710	4,077,588
3. Employee Benefits										
STRS	3101-3102	1,845,506		1,845,506	362,521		362,521	1,642,068		1,642,068
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	498,962		498,962	120,668		120,668	485,183		485,183
Health and Welfare Benefits	3401-3402	2,159,245	150,000	2,309,245	563,089		563,089	1,868,311	208,164	2,076,475
Unemployment Insurance	3501-3502	75,316		75,316	27,737		27,737	69,510		69,510
Workers' Compensation Insurance	3601-3602	195,822		195,822	54,063		54,063	180,726		180,726
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802			-			-			-
Other Employee Benefits	3901-3902	2,172,528		2,172,528	567,793		567,793	1,970,894		1,970,894
Total, Employee Benefits		6,947,379	150,000	7,097,379	1,695,871	-	1,695,871	6,216,692	208,164	6,424,856
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	233,000		233,000	194,421		194,421	264,098		264,098
Books and Other Reference Materials	4200	16,450		16,450	922		922	16,450		16,450
Materials and Supplies	4300	361,275	24,326	385,601	158,563		158,563	419,485	25,290	444,775
Noncapitalized Equipment	4400	565,400		565,400	58,198	60,581	118,779	381,913	118,437	500,350
Food and Others	4700	12,950	415,000	427,950	27,984	40,826	68,810		310,000	310,000
Total, Books and Supplies		1,189,075	439,326	1,628,401	440,088	101,407	541,495	1,081,946	453,727	1,535,673
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	80,843	136,030	216,873	33,835	30,527	64,362	127,001	89,872	216,873
Dues and Memberships	5300	29,700		29,700	6,006		6,006	29,700		29,700
Insurance	5400	476,925		476,925	113,737	50,000	163,737	484,212		484,212
Operations and Housekeeping Services	5500	1,254,362		1,254,362	402,480		402,480	1,254,362		1,254,362
Rentals, Leases, Repairs, and Noncap. Improvements	5600	817,419	1,264,919	2,082,338	669,540		669,540	817,419	1,264,918	2,082,337
Professional/Consulting Services and Operating Expend.	5800	4,641,682	234,393	4,876,075	1,588,392	3,000	1,591,392	4,913,215	27,000	4,940,215
Communications	5900	217,100		217,100	61,186		61,186	225,600		225,600
Total, Services and Other Operating Expenditures		7,518,031	1,635,342	9,153,373	2,875,176	83,527	2,958,703	7,851,509	1,381,790	9,233,299

Powered by BoardOnTrack

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**

☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrua										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	*6900*	25,000		25,000	6,067		6,067	25,000		25,000
Total, Capital Outlay		25,000	-	25,000	6,067	-	6,067	25,000	-	25,000
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		25,032,628	5,942,782	30,975,410	6,247,113	2,102,920	8,350,033	24,082,524	5,249,779	29,332,303
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	-	50,000	(682,002)	-	(682,002)	50,000	-	50,000
D OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	-	50,000	(682,002)	-	(682,002)	50,000	-	50,000
F FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a As of July 1	9791	8,120,744		8,120,744	8,120,744	-	8,120,744	8,120,744	-	8,120,744
b Adjustments to Beginning Balance	9793, 9795			-			-			-
c Adjusted Beginning Balance		8,120,744	-	8,120,744	8,120,744	-	8,120,744	8,120,744	-	8,120,744
2. Ending Fund Balance, June 30 (E + F.1.c.)		8,170,744	-	8,170,744	7,438,742	-	7,438,742	8,170,744	-	8,170,744
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	8,170,744	-	8,170,744	7,438,742	-	7,438,742	8,170,744	-	8,170,744

Powered by BoardOnTrack

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted $ Difference (Z) vs. (X)	1st Interim vs. Adopted % Change (Z) vs. (X)
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	8,143,609	1,442,145	7,498,379	(645,230)	-7.92%
Education Protection Account State Aid - Current Year	8012	3,202,605	861,263	3,356,165	153,560	4.79%
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	3,177,785	923,620	3,460,726	282,941	8.90%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, Revenue Limit Sources		14,523,999	3,227,028	14,315,270	(208,729)	-1.44%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	128,302	-	132,038	3,736	2.91%
Child Nutrition - Federal	8220	299,487	40	160,000	(139,487)	-46.58%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	936,135	199,205	927,312	(8,823)	-0.94%
Total, Federal Revenues		1,363,924	199,245	1,219,350	(144,574)	-10.60%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	937,969	260,428	997,622	59,653	6.36%
All Other State Revenues	StateRevAO	3,578,688	1,741,139	2,979,549	(599,139)	-16.74%
Total, Other State Revenues		4,516,657	2,001,567	3,977,171	(539,486)	-11.94%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	10,620,830	2,240,191	9,870,512	(750,318)	-7.06%
Total, Local Revenues		10,620,830	2,240,191	9,870,512	(750,318)	-7.06%
5. TOTAL REVENUES		31,025,410	7,668,031	29,382,303	(1,643,107)	-5.30%
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	6,395,737	1,428,991	5,733,839	(661,898)	-10.35%
Certificated Pupil Support Salaries	1200	763,780	187,364	696,738	(67,042)	-8.78%
Certificated Supervisors' and Administrators' Salaries	1300	1,460,143	301,465	1,183,672	(276,471)	-18.93%
Other Certificated Salaries	1900	548,604	162,115	421,638	(126,966)	-23.14%
Total, Certificated Salaries		9,168,264	2,079,935	8,035,887	(1,132,377)	-12.35%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	1,019,458	277,473	1,032,194	12,736	1.25%
Non-certificated Support Salaries	2200	967,767	286,677	945,499	(22,268)	-2.30%
Non-certificated Supervisors' and Administrators' Sal.	2300	679,436	213,655	762,858	83,422	12.28%
Clerical and Office Salaries	2400	951,360	228,437	1,049,542	98,182	10.32%
Other Non-certificated Salaries	2900	284,972	61,720	287,495	2,523	0.89%
Total, Non-certificated Salaries		3,902,993	1,067,962	4,077,588	174,595	4.47%
3. Employee Benefits						
STRS	3101-3102	1,845,506	362,521	1,642,068	(203,438)	-11.02%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	498,962	120,668	485,183	(13,779)	-2.76%
Health and Welfare Benefits	3401-3402	2,309,245	563,089	2,076,475	(232,770)	-10.08%
Unemployment Insurance	3501-3502	75,316	27,737	69,510	(5,806)	-7.71%
Workers' Compensation Insurance	3601-3602	195,822	54,063	180,726	(15,096)	-7.71%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	
Other Employee Benefits	3901-3902	2,172,528	567,793	1,970,894	(201,634)	-9.28%
Total, Employee Benefits		7,097,379	1,695,871	6,424,856	(672,523)	-9.48%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	233,000	194,421	264,098	31,098	13.35%
Books and Other Reference Materials	4200	16,450	922	16,450	-	0.00%
Materials and Supplies	4300	385,601	158,563	444,775	59,174	15.35%
Noncapitalized Equipment	4400	565,400	118,779	500,350	(65,050)	-11.51%
Food and Others	4700	427,950	68,810	310,000	(117,950)	-27.56%
Total, Books and Supplies		1,628,401	541,495	1,535,673	(92,728)	-5.69%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	

Powered by BoardOnTrack

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted $ Difference (Z) vs. (X)	1st Interim vs. Adopted % Change (Z) vs. (X)
Travel and Conferences	5200	216,873	64,362	216,873	-	0.00%
Dues and Memberships	5300	29,700	6,006	29,700	-	0.00%
Insurance	5400	476,925	163,737	484,212	7,287	1.53%
Operations and Housekeeping Services	5500	1,254,362	402,480	1,254,362	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,082,338	669,540	2,082,337	(1)	0.00%
Professional/Consulting Services and Operating Expend.	5800	4,876,075	1,591,392	4,940,215	64,140	1.32%
Communications	5900	217,100	61,186	225,600	8,500	3.92%
Total, Services and Other Operating Expenditures		9,153,373	2,958,703	9,233,299	79,926	0.87%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis o						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	*6900*	25,000	6,067	25,000	-	0.00%
Total, Capital Outlay		25,000	6,067	25,000	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		30,975,410	8,350,033	29,332,303	(1,643,107)	-5.30%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	(682,002)	50,000	-	0.00%
D OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	(682,002)	50,000	-	0.00%
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	8,120,744	8,120,744	8,120,744	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		8,120,744	8,120,744	8,120,744		
2. Ending Fund Balance, June 30 (E + F.1.c.)		8,170,744	7,438,742	8,170,744		
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	8,170,744	7,438,742	8,170,744	-	0.00%

Powered by BoardOnTrack

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

[X] **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 FY2023-24 Unrestricted	1st Interim FY2023-24 Restricted	1st Interim FY2023-24 Total	Totals for FY2024-25	Totals for FY2025-26
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	7,498,379	0	7,498,379	8,387,917	8,639,555
Education Protection Account State Aid - Current Year	8012	3,356,165	0	3,356,165	3,298,683	3,397,644
State Aid - Prior Years	8019	0	0	0	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0	0		
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0	0		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	0		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0	0	0		
Charter Schools Funding in lieu of Property Taxes	8096	3,460,726	0	3,460,726	3,273,119	3,371,312
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		14,315,270	0	14,315,270	14,959,719	15,408,511
2. Federal Revenues						
No Child Left Behind	8290	0	0	0		
Special Education - Federal	8181, 8182	0	132,038	132,038	132,151	136,116
Child Nutrition - Federal	8220	0	160,000	160,000	308,470	317,726
Other Federal Revenues	8110, 8260-8299	0	927,312	927,312	964,219	993,145
Total, Federal Revenues		0	1,219,350	1,219,350	1,404,840	1,446,987
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	997,622	997,622	966,109	995,092
All Other State Revenues	StateRevAO	264,142	2,715,407	2,979,549	3,686,049	3,796,630
Total, Other State Revenues		264,142	3,713,029	3,977,171	4,652,158	4,791,722
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	9,553,112	317,400	9,870,512	10,939,455	11,267,639
Total, Local Revenues		9,553,112	317,400	9,870,512	10,939,455	11,267,639
5. TOTAL REVENUES		24,132,524	5,249,779	29,382,303	31,956,172	32,914,859
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,222,886	2,510,953	5,733,839	6,587,609	6,785,237
Certificated Pupil Support Salaries	1200	696,738	0	696,738	786,693	810,294
Certificated Supervisors' and Administrators' Salaries	1300	1,183,672	0	1,183,672	1,503,947	1,549,066
Other Certificated Salaries	1900	376,203	45,435	421,638	565,059	582,011
Total, Certificated Salaries		5,479,499	2,556,388	8,035,887	9,443,308	9,726,608
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	699,884	332,310	1,032,194	1,050,042	1,081,543
Non-certificated Support Salaries	2200	945,499	0	945,499	996,800	1,026,704
Non-certificated Supervisors' and Administrators' Sal.	2300	445,458	317,400	762,858	699,819	720,814
Clerical and Office Salaries	2400	1,049,542	0	1,049,542	979,901	1,009,298
Other Non-certificated Salaries	2900	287,495	0	287,495	293,521	302,327
Total, Non-certificated Salaries		3,427,878	649,710	4,077,588	4,020,083	4,140,686

Powered by BoardOnTrack

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

Description	Object Code	1st Interim FY2023-24 Unrestricted	1st Interim FY2023-24 Restricted	1st Interim FY2023-24 Total	Totals for FY2024-25	Totals for FY2025-26
3. Employee Benefits						
STRS	3101-3102	1,642,068	0	1,642,068	1,900,871	1,957,897
PERS	3201-3202	0	0	0	0	
OASDI / Medicare / Alternative	3301-3302	485,183	0	485,183	513,931	529,349
Health and Welfare Benefits	3401-3402	1,868,311	208,164	2,076,475	2,378,523	2,449,878
Unemployment Insurance	3501-3502	69,510	0	69,510	77,576	79,903
Workers' Compensation Insurance	3601-3602	180,726	0	180,726	201,697	207,748
OPEB, Allocated	3701-3702	0	0	0		
OPEB, Active Employees	3751-3752	0	0	0		
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0		
Other Employee Benefits	3901-3902	1,970,894	0	1,970,894	2,237,704	2,304,835
Total, Employee Benefits		6,216,692	208,164	6,424,856	7,310,302	7,529,610
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	264,098	0	264,098	239,990	247,190
Books and Other Reference Materials	4200	16,450	0	16,450	16,944	17,452
Materials and Supplies	4300	419,485	25,290	444,775	397,169	409,084
Noncapitalized Equipment	4400	381,913	118,437	500,350	582,362	599,833
Food and Others	4700	0	310,000	310,000	440,789	454,012
Total, Books and Supplies		1,081,946	453,727	1,535,673	1,677,254	1,727,571
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	0
Travel and Conferences	5200	127,001	89,872	216,873	223,379	230,081
Dues and Memberships	5300	29,700	0	29,700	30,591	31,509
Insurance	5400	484,212	0	484,212	491,233	505,970
Operations and Housekeeping Services	5500	1,254,362	0	1,254,362	1,291,993	1,330,753
Rentals, Leases, Repairs, and Noncap. Improvements	5600	817,419	1,264,918	2,082,337	2,144,808	2,209,152
Professional/Consulting Services and Operating Expend.	5800	4,913,215	27,000	4,940,215	5,022,359	5,173,030
Communications	5900	225,600	0	225,600	225,112	233,366
Total, Services and Other Operating Expenditures		7,851,509	1,381,790	9,233,299	9,429,475	9,713,861
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis or						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	0	0	0		
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	*6900*	25,000	0	25,000	25,750	26,523
Total, Capital Outlay		25,000	0	25,000	25,750	26,523
7. Other Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
8. TOTAL EXPENDITURES		24,082,524	5,249,779	29,332,303	31,906,172	32,864,859
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	0	50,000	50,000	50,000

Powered by BoardOnTrack

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2023-24

Description	Object Code	1st Interim FY2023-24 Unrestricted	1st Interim FY2023-24 Restricted	1st Interim FY2023-24 Total	Totals for FY2024-25	Totals for FY2025-26
D OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	0	50,000	50,000	50,000
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a As of July 1	9791	8,120,744	0	8,120,744	8,170,744	8,220,744
b Adjustments to Beginning Balance	9793, 9795	0	0	0		
c Adjusted Beginning Balance		8,120,744	0	8,120,744	8,170,744	8,220,744
2. Ending Fund Balance, June 30 (E + F.1.c.)		8,170,744	0	8,170,744	8,220,744	8,270,744
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	8,170,744	0	8,170,744	8,220,744	8,270,744

Powered by BoardOnTrack

Making Waves Academy
Budget FY2024

MWA Central Office
1st Interim Budget

Printed on: 11/27/2023
3:42 PM

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
3		**Income**					
40	8981	John Regina Scully (JRS)	2,352,314	2,385,512	33,198	1%	
44	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,452,400	1,452,400	-	0%	
45		**Total Income**	**3,804,714**	**3,837,912**	**33,198**	1%	
46							
50							
51		**Expenses**					
52	1100	Teacher Salaries	-	-	-		
53	1103	Substitute Teacher Salaries	-	-	-		
54	1200	Certificated Pupil Support	-	-	-		
55	1300	Certificated Supervisor & Administrator Salaries	-	-	-		
56	1409	Certificated Special Temporary COLA Bonus	168,000	172,000	4,000	2%	
57	1900	Certificated Other Salaries	-	-	-		
58	2100	Classified Instructional Aide Salaries	-	-	-		
59	2200	Classified Support Staff Salaries	-	-	-		
60	2300	Classified Supervisor & Administrator Salaries	1,815,063	1,829,257	14,194	1%	Overall variance is due to: • New position in FY24 1st Interim: -Director of Compliance, Data, & Assessment • Removed position: -Compliance & Assessment Administrator • Shifted Compliance Manager position from account 2400 and onboarded position at a lower budgeted rate
61	2400	Classified Clerical and Office Salaries	161,000	131,077	(29,923)	-19%	Overall savings is from: • New position in FY24 1st Interim: -Impact Fellowship-Intern/Education Pioneers • Shifted Compliance Manager position into account 2300
62	2900	Classified Other Salaries	-	-	-		
63		**Total Salaries**	**2,144,063**	**2,132,333**	**(11,730)**	-1%	
64	3101	Certificated STRS	68,172	68,172	-	0%	
65	3301	Certificated Social Security/Medicare	131,562	134,538	2,976	2%	
66	3401	Certificated Health & Welfare Benefits	281,237	309,951	28,714	10%	Projected increase in heath insurance cost for employees
67	3501	Certificated Unemployment Insurance	10,720	10,662	(59)	-1%	
68	3601	Certificated Workers Comp Insurance	27,873	27,720	(152)	-1%	
69	3701	Certificated Retirement Match	64,766	64,136	(629)	-1%	
70	3999	Accrued Paid Time Off	49,923	49,923	-	0%	
71		**Total Benefits**	**634,253**	**665,102**	**30,849**	5%	
72		**Total Salaries & Benefits**	**2,778,316**	**2,797,436**	**19,120**	1%	

Powered by BoardOnTrack

Making Waves Academy
Budget FY2024

MWA Central Office
1st Interim Budget

Printed on: 11/27/2023
3:42 PM

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
73							

Powered by BoardOnTrack

Making Waves Academy
Budget FY2024

MWA Central Office
1st Interim Budget

Printed on: 11/27/2023
3:42 PM

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
74	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
75	4200	Books and Other Reference Materials	1,600	1,600	-	0%	
76	4315	Custodial Supplies	-	-	-		
77	4325	Instructional Materials & Supplies	-	-	-		
78	4330	Office Supplies	15,900	13,900	(2,000)	-13%	
79	4390	Other Food	1,000	1,000	-	0%	
80	4410	Furniture, Equipment & Supplies (non-capitalized)	1,000	1,000	-	0%	
81	4420	Computers and IT Supplies (non-capitalized)	10,200	10,200	-	0%	
82	4710	Student Food Services	-	-	-		
83	4910	Emergency Supplies	-	-	-		
84	4990	Contingency	30,000	30,000	-	0%	
85		**Total Supplies**	**59,700**	**57,700**	**(2,000)**	-3%	
86	5210	Conference Fees	27,500	27,500	-	0%	
87	5215	Travel - Mileage, Parking, Tolls	4,450	4,450	-	0%	
88	5220	Travel - Airfare & Lodging	9,500	9,500	-	0%	
89	5225	Travel - Meals & Entertainment	5,200	5,200	-	0%	
90	5305	Professional Dues & Memberships	30,500	30,500	-	0%	
91	5421	General Liability Insurance	-	-	-		
92	5510	Utilities - Gas and Electric	-	-	-		
93	5515	Janitorial, Gardening Services & Supplies	-	-	-		
94	5525	Utilities - Waste	-	-	-		
95	5530	Utilities - Water	-	-	-		
96	5605	Equipment Leases and Rentals	5,000	5,000	-	0%	
97	5610	Occupancy Rent	-	-	-		
98	5612	Additional Facilities Use Fees	-	-	-		
99	5615	Repairs and Maintenance - Building	-	-	-		
100	5617	Repairs and Maintenance - Non-computer Equipment	-	-	-		
101	5618	Repairs & Maintenance - Auto	-	-	-		
102	5803	Accounting Fees	30,000	34,890	4,890	16%	
103	5804	Legal Fees	85,000	75,000	(10,000)	-12%	
104	5805	External Management and Administrative Fees	-	-	-		
105	5806	County Oversight Fees	-	-	-		
106	5810	Contracted Services	425,494	437,682	12,188	3%	
107	5810.001	Food Service Administration	-	-	-		
108	5810.002	Student Information & Assessment	66,800	66,800	-	0%	

Powered by BoardOnTrack

Making Waves Academy
Budget FY2024

MWA Central Office
1st Interim Budget

Printed on: 11/27/2023
3:42 PM

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2024 Original Budget (A)**	**FY2024 1st Interim (C)**	**Variance FY24 1st Interim vs. FY24 Original (C-A)**	**% Variance (C) vs. (A)**	**Notes**
109	5810.003	Student Transportation	-	-	-		
110	5810.004	Intervention & Consultation	1,000	1,000	-	0%	
111	5810.005	Psychological Services	1,000	1,000	-	0%	
112	5810.006	Substitute Teachers	-	-	-		
113	5810.007	Interscholastic - Coaches	-	-	-		
114	5810.008	Information Technology	100,004	100,004	-	0%	
115	5810.009	Outsourced Teaching	-	-	-		
116	5811	College Application Fees	-	-	-		
117	5812	College Entrance Exams	-	-	-		
118	5820	Recruiting - Students	10,000	10,000	-	0%	
119	5821	Printing and Reproduction	2,500	2,500	-	0%	
120	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
121	5850	Staff Recruitment	72,000	72,000	-	0%	
122	5851	Continuing Education Support	10,000	7,500	(2,500)	-25%	
123	5853	Payroll Processing Fees	68,000	68,000	-	0%	
124	5897	Special Ed Encroachment WCCUSD	-	-	-		
125	5898	Use Tax	-	-	-		
126	5905	Company Cell Phones	7,500	7,500	-	0%	
127	5910	Internet and Wifi	-	-	-		
128	5915	Postage and Delivery	4,750	4,750	-	0%	
129	5920	Landlines and Office Based Phones	-	-	-		
130	5992	Bank fees	500	12,000	11,500	2300%	
131	6900	Depreciation and Amortization	-	-	-		
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
133		**Total Contract Services**	**966,698**	**982,776**	**16,078**	2%	
134							
135		Total Salaries & Benefits	2,778,316	2,797,436	19,120	1%	
136		Total Supplies	59,700	57,700	(2,000)	-3%	
137		Total Contract Services	966,698	982,776	16,078	2%	
138		**Total Expenses**	**3,804,714**	**3,837,912**	**33,198**	1%	
139							
140		**Net Income**	**0**	**0**			

Powered by BoardOnTrack