



Making Waves Academy

December Board Meeting

Date and Time

Monday December 16, 2024 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=SVFZNGITbVVHb1NFYUd2WWNTaW8wQT09>

Passcode: 073032

Or One tap mobile :

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+16699006833,,87855022048#,,,,*073032# US (San Jose)

Or Telephone:

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+1 669 900 6833 US (San Jose)

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+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

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+1 386 347 5053 US

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Webinar ID: 878 5502 2048

Passcode: 073032

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

Other remote location:

- Doylestown Public Library, 150 S. Pine Street, Doylestown, PA 18901

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://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:b0d63deb-2b65-4e64-9482-9d332a156108>
- HAGA CLIC AQUÍ para acceder el reporte escolar/[CLICK HERE](#) to access the school board report in Spanish: <https://bit.ly/4eLd72o>

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:

Bryann Fitzpatrick at bfitzpatrick@mwacademy.org or (510) 994-6486.

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 bfitzpatrick@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 público que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.**
 - **Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a bfitzpatrick@mwacademy.org en inglés o español.**
 - *En su solicitud:*
 - *Incluya su nombre para que pueda ser llamado cuando sea su turno de hablar.*
 - *indicar si es un comentario público general para el comienzo de la reunión o si es comentario público sobre un artículo específico del programa (incluya el número del artículo).*
 - *Durante la reunión, le llamaremos por su nombre y deberá utilizar la función de "levantar la mano" para identificarse.*

- *En virtud de la SB1036, las actas de esta reunión omitirán los nombres de los estudiantes y padres y otra información del directorio, excepto cuando lo requiera la orden judicial o por la ley federal. Si un padre/tutor legal desea que se incluya un nombre, se debe informar a la junta antes de su comentario público.*

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Please note that all agenda times are estimates.

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

Agenda

	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.			
B. Record Attendance		Alicia Malet Klein	1 m
Roll call and verification of quorum.			
C. Remarks by Board President	Discuss	Alicia Malet Klein	1 m
End of Fall Semester			
Focus Areas: Critical Learners			
WASC/LCAP Goal: Goal 1- Support for All Learners; Goal 3- Diversity, Equity, and Inclusion			
D. Public Comment		Alicia Malet Klein	20 m
<ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> ◦ Comment on items on the agenda 			

	Purpose	Presenter	Time
<ul style="list-style-type: none"> ◦ 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. <ul style="list-style-type: none"> ◦ If you would like to send your request to speak prior to the meeting, please email your request to bfitzpatrick@mwacademy.org in English or Spanish. ◦ <i>Your submission should:</i> <ul style="list-style-type: none"> ▪ <i>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).</i> ▪ <i>include your name so that you can be called when it is your turn to speak.</i> ◦ <i>During the meeting, we will call your name and you should use the "raise hand" feature to identify yourself.</i> • 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. 			
<ul style="list-style-type: none"> • <i>El público puede dirigirse a la Junta Directiva de la MWA con respecto a cualquier asunto dentro de la jurisdicción del tema materia por la Junta Directiva de la MWA.</i> • <i>Bajo comentario público, los miembros del público pueden:</i> <ul style="list-style-type: none"> ◦ <i>Hacer comentarios sobre los puntos del orden del día</i> ◦ <i>Hacer comentarios sobre puntos no incluidos en el orden del día</i> ◦ Las presentaciones están limitadas a dos minutos cada una, o un total de veinte minutos para todos los oradores, o se puede acortar el límite de dos minutos. 			

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|---|---------|-----------|------|
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II. Standing Reports 11:22 AM

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|-----------|---|---------|--------------------------|------|
| A. | Mission Connection: Critical Learners | FYI | Bryann Fitzpatrick | 5 m |
| | Video showcasing activities involving our critical learners. | | | |
| B. | ASB Update | FYI | J. Thomas / C. Ruiz | 10 m |
| | Update from officers of the Associated Student Body (ASB) and Q&A with the board. | | | |
| C. | Deep Dive: Management of SPED | Discuss | E. Martinez & T. Jackson | 15 m |

Getting a sense for how the management of SPED is going by reviewing compliance, instruction, and our goals for the year.

	Purpose	Presenter	Time
<p>D. Q&A on Written School Report</p> <p>Board members will have an opportunity to ask questions about the contents of the written school report, focusing on SPED and English Learner updates, including suspensions for SPED/504 students.</p>	Discuss	Tameka Jackson	15 m
<p>E. Q&A on Chief Executive Officer Report (CEO)</p> <p>Board members will have an opportunity to ask questions about the contents of the written CEO report.</p>	FYI	Alton B. Nelson Jr.	5 m
<p>F. Q&A on Chief Operating Officer Report (COO)</p> <p>Board members will have an opportunity to ask questions about the contents of the written COO report, focusing on SPED compliance updates.</p>	Discuss	Elizabeth Martinez	5 m
<p>G. Q&A on Written Finance Report</p> <p>Board members will have an opportunity to ask questions about the contents of the written report.</p>	Discuss	James McLean	5 m
<p>H. Break</p>			10 m
<p>III. Non-Action Items</p>			12:32 PM
<p>A. Board Work and Advisory Committee Updates</p> <p>Draft outline of process to add a student to the board of directors in 2025-26.</p> <p>Advisory Committees will provide a summary of work-to-date and next steps; committees in bold will present.</p> <ul style="list-style-type: none"> • Advisory Committees <ul style="list-style-type: none"> ◦ Curriculum and Instruction Review ◦ Finance ◦ DEIB/Culture and Climate ◦ Audit ◦ WASC 	FYI	Alicia Klein	10 m
<p>B. MWEF Scholarship Update</p>	Discuss	Aiyana Mourtos (MWEF)	15 m

	Purpose	Presenter	Time
Review and discuss updates to the scholarship offered by the Making Waves Education Foundation's college and career success program.			

IV. Action Items **12:57 PM**

Total fiscal impact: \$676,743

A.	Board Member Term Renewals and Appointments	Vote	Alicia Klein	1 m
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The Board will consider renewing the 3-year terms of the following Board Directors, with a term expiring on December 31, 2027.

- Alicia Malet Klein
- Esther Hugo

The Board will consider the reappointment of Alicia Malet Klein as president.

B.	Reappointing Board President	Vote		5 m
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Board will consider the reappointment of Alicia Malet Klein as board president once she is renewed for a new 3-year term.

C.	AMIM Discretionary Block Grant Expenditure Plan	Vote	Hung Mai	2 m
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Board approves expenditure plan for Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant in compliance with AB 181 & 185.

Fiscal Impact: \$624,493

D.	Proposition 28 Arts and Music Plan	Vote	Hung Mai	2 m
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Board approves plan for Proposition 28 funds which are intended to supplement existing arts and music education programs.

E.	2023-24 Audit Report	Vote	Hung Mai	2 m
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Board ratifies the approval of the 2023-24 audit report that was unanimously approved via email as of 12/9/24.

F.	Edgility Agreement	Vote	Elizabeth Martinez	1 m
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Proposal from Edgility to conduct a comprehensive review of MWA's Total Compensation which extends beyond salary and benefits. The firm would conduct a 4-

	Purpose	Presenter	Time
	phase project (Stakeholder Engagement, Market Analysis, Program Design and Implementation Planning).		
	Fiscal Impact: \$52,250		
G.	Teach for America (TFA) Memorandum of Understanding	Vote	Elizabeth Martinez
	MOU between Making Waves Academy and TFA. The MOU outlines MWA's partnership with MWA to: <ul style="list-style-type: none"> • recruit and select teachers • source teacher candidates • place full-time teachers at MWA 		1 m
H.	A-G Grant (Plan Revision)	Vote	Elizabeth Martinez
	Making Waves Academy (MWA) has been awarded \$216,377 through the A–G Completion Improvement Grant Program (EC 41590). MWA has revised the original plan (approved by MWA board in 2022), approval of the revision is required to continue using the funds.		1 m
V.	Consent Action Items		1:12 PM
	Total fiscal impact: \$932,094		
A.	FY205 First Interim Budget	Vote	James McLean
	Approve First Interim Budget for submission to the Contra Costa County Office of Education by December 16th, 2024. CCCOE reviews and then submits the report to the CDE.		1 m
	Required signature from CEO via DocuSign.		
B.	Vendor Invoices for October 2024	Vote	Hung Mai
	Board reviews and approves bill payments for October 2024.		1 m
	Fiscal Impact: \$932,094		
C.	Approve Minutes: October Board Meeting	Approve Minutes	Alicia Klein
	MWA Board reviews and accepts the October board meeting minutes.		1 m

	Purpose	Presenter	Time
D. Approve Minutes: Finance Advisory Meeting	Approve Minutes	Alicia Klein	1 m
<p>MWA Board reviews and accepts the Finance Advisory meeting minutes.</p> <p>Approve minutes for Finance Advisory Committee Meeting on November 13, 2024</p>			
E. Approve Minutes: Audit Advisory Committee	Approve Minutes	Alicia Malet Klein	
<p>MWA Board reviews and accepts the Audit Advisory committee meeting minutes.</p> <p>Approve minutes for Audit Advisory Committee on November 25, 2024</p>			
F. Approve Minutes: WASC/CIRAC Committee Meeting	Approve Minutes	Alicia Malet Klein	
<p>MWA Board reviews and accepts the WASC/CIRAC Committee meeting minutes.</p> <p>Approve minutes for WASC/Curriculum Instruction Review Advisory Committee on December 2, 2024</p>			

VI. Day-of Presentation Slides (MWA Board: Do Not Read in Advance) 1:16 PM

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

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

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

	Purpose	Presenter	Time
VII. Closed Session			
VIII. Discussion Items			1:16 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 2024-25	FYI	Alicia Klein	2 m
<ul style="list-style-type: none"> ● January 27, 2025 @ 11:00 am ● March 10, 2025 @ 4:00 pm ● May 5, 2025 @ 4:00 pm ● June 16, 2025 @ 11:00 am 			
IX. Closing Items			1:23 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 2024.pdf



ASB Board Report

ASB Members: Jasmin Fajardo, Aisosa Aigbuza

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Table of Contents

- **Successes - Jasmin Fajardo**
- **Challenges - Aisosa & Jasmin**
- **Priorities - Aisosa Aigbuza**
- **Questions & Conversation**

Successes

Successes

- **Career Fair**
 - First career fair
 - Multiple vendors
- **Pink out Pep Rally**
 - Lots of student engagement, with energized crowd
 - Waves built community, through games
 - Student vs Teacher game was extremely engaging
 - Inclusive of students and staff
- **Meeting with Dr. Jackson**
 - Effective and clear communication
 - Student input was valued and taken into consideration
 - Splash week possibly returning
 - Implementing APUSH and AP PSYCH

Challenges

Challenges

- **Emulating a Traditional High School Experience**
 - Bringing in traditional high school events - Homecoming, etc.
- **School lunch shortages**
 - Certain students are left eating breakfast leftovers

Priorities

Priorities

- **January ASM**

- Takes place on January 15th
- Welcome back from winter break
- Rally for the soccer team winning the championship

- **Fundraising Event**

- In the second semester, we plan to organize at least one fundraising event

- **Better Dance Turn out**

- The first dance of the school year went well, though there could have been some improvement in some areas
- Provide additional encouragement to students to increase future dance attendance

Questions & Conversation



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Coversheet

Q&A on Written School Report

Section: II. Standing Reports
Item: D. Q&A on Written School Report
Purpose: Discuss
Submitted by:
Related Material: December 2024_School Board Report_2024-25.pdf



Board Report

School-Wide

Division Director Board Report - December 16, 2024

Upper School/School-wide

Dr. Tameka Jackson, Principal

Marjorie McCowan, Interim Assistant Principal for Upper School

Tina Garrison, Assistant Principal for Middle School

Alefiyah Lokhandwala, Math Instructional Coach

What?

School-wide, we have implemented multiple initiatives to support student success, foster engagement, and promote school spirit. Advisor Family Conferences dedicated an entire day to focus on students needing intervention, with plans of action crafted in collaboration with families and advisors. This semester, three progress reports were distributed to families to keep them informed about students' academic performance. Additional targeted communication from the principal addressed students with failing grades, providing a roadmap for improvement.

Teacher evaluations commenced this semester, prioritizing Math and ELA educators in December and expanding to other subjects in January. Instructional Partners conducted a second walkthrough, identifying notable progress in both ELA and Math instruction. Teachers are increasingly embracing collaborative coaching cycles and Professional Learning Communities (PLCs) to refine their practices and improve student outcomes.

School culture has been energized through a series of events and achievements. Students participated in trips to colleges, science team excursions, Math Movie Nights, and competitions. The fall dance celebrated school spirit, while the soccer team's championship win highlighted athletic success. Winter sports and intramural activities have further engaged students, promoting a sense of belonging and achievement.

In the Upper School, additional efforts have been made to support African American students, focusing on leadership development and academic growth. Advisor Family Conferences incorporated SMART goals to empower students and families in addressing challenges and envisioning post-graduation aspirations. Leadership meetings emphasized community building and academic excellence, resonating positively with families and students.

The Math department has made strides through consistent coaching cycles, collaborative planning, and curriculum exploration. Observational data highlighted improvements in rigor, checks for understanding, and student engagement. Despite staffing challenges in some areas, progress continues with targeted support for non-credentialed teachers and substitutes.

Parent engagement has been a key focus, with conferences providing meaningful insights into student progress and fostering collaboration. Wave-Wide meetings celebrated student successes while promoting a positive school culture. STAR and MAP assessments showed notable growth in academic performance, underscoring the impact of our interventions and instructional strategies.

So What?

The collective efforts across academic, cultural, and engagement domains aim to mitigate student failure rates, reducing the need for credit recovery and increasing student retention of core content. By addressing these areas early, we enable students to progress through their high school journey with greater academic and

Division Director Board Report - December 16, 2024

career readiness, opening more opportunities as they approach graduation.

Teacher coaching and evaluations play a critical role in strengthening classroom practices. By focusing on Math and ELA, we ensure foundational subjects are addressed, with data guiding our adjustments for spring. Instructional coaching and PLCs are fostering an environment of collaboration and continuous improvement among educators.

Cultural initiatives, from sports achievements to student leadership development, reinforce the importance of school spirit and belonging. These experiences enrich students' educational journey, providing opportunities for growth beyond academics. Events like the fall dance and college trips connect students to the broader world and build community.

Increased family engagement through conferences and tailored communications fosters a partnership between the school and families. SMART goal-setting empowers students and parents alike, creating accountability and shared responsibility for academic success. Leadership meetings for African American students provide a platform to inspire and address unique challenges, cultivating resilience and ambition.

The progress in Math instruction reflects a commitment to addressing gaps in conceptual understanding and procedural fluency. Teachers' ability to adapt curriculum and collaborate effectively is yielding better outcomes, as evidenced by assessment data. By addressing these gaps, we are setting students up for long-term success in critical academic areas.

Wave-Wide meetings, Marlin in Action Cards, and celebratory events create a positive feedback loop, encouraging students to strive for excellence. These initiatives contribute to a culture of recognition and motivation, aligning with broader goals of student engagement and success.

Now What?

To build on our progress, we will continue analyzing evaluation data to inform coaching and professional development plans. Adjustments to instructional strategies will be made as needed to ensure alignment with student needs and achievement goals. Teacher support will remain a priority, with credentialing pathways for non-credentialed staff and ongoing collaboration in PLCs.

Family engagement will be sustained through follow-ups on Advisor Family Conference outcomes, revisiting plans, and ensuring accountability for students, families, and advisors. Expanding SMART goal-setting practices to other student groups may broaden the impact of these personalized interventions.

In Math, targeted interventions such as ELB support will address gaps identified through assessment data. Collaborative planning and feedback cycles will continue to refine instructional practices, with a focus on mastery and alignment to lesson objectives. By spring, all non-credentialed teachers are expected to be enrolled in credentialing programs, ensuring stronger support for students.

Cultural initiatives will expand, leveraging events like the Day of Lights Celebration, Fall Sports Celebration, and upcoming dances to deepen community connections. Intramural and winter sports will continue to provide outlets for student engagement and development.

STAR and MAP data will guide Semester 2 interventions, with ELB structures tailored to address specific needs. Additional assessments, including IABs, will monitor progress and prepare students for state-level exams.

Division Director Board Report - December 16, 2024

Data-driven adjustments to instructional and intervention strategies will remain central to our approach.

Lastly, collaboration across departments and leadership will strengthen. Sharing successes and challenges will encourage innovative solutions and continuous improvement. The focus remains on equipping students with the academic, social, and emotional tools they need to succeed in school and beyond.

College and Career Counseling Department

Dr. Arika Spencer-Brown, Director of College and Career Counseling

Atieris Adams, Associate Director of College and Career Counseling

Inayah Baaqee, Associate Director of Academic Advising

Kevin Alegria, College and Career Counseling Coordinator

What?

The CCC Department has focused on enhancing collaboration across functional areas to improve student support in their transition from high school to college and careers. This includes strengthening cross-functional partnerships at MWA to create a comprehensive support system addressing academic advising, college exploration, career counseling, internships, and job placement. The department has developed a scope and sequence (S&S) that helps students build academic, technical, and social-emotional skills necessary for success after high school. The SAT and PSAT were administered to senior and junior students, with 71 seniors and 104 juniors participating. There were two irregularities reported during the exams: a disruption due to announcements during the SAT and a missing accommodation for a PSAT student, which was resolved through a retest.

So What?

The CCC Department's efforts are crucial to providing holistic support to students as they transition to post-secondary education or careers. With growing class sizes, it is vital to ensure that support systems remain efficient and effective. The SAT/PSAT results will be shared once received, and the true impact of the department's new initiatives will be assessed through a "CCC Impact Survey" before the end of the fall semester. The department's work, particularly the successful administration of College Wednesdays leading up to UC/CSU submissions, has helped prepare students for college application deadlines.

Now What?

Moving forward, the focus will be on continuing to strengthen systems and processes to ensure that all students receive the support they need. The department will refine its communication and coordination efforts, address any irregularities, and continue collaborating with faculty and external partners. Additionally, the impact of these initiatives will be assessed through surveys and feedback to guide further improvements.

Coversheet

Q&A on Chief Executive Officer Report (CEO)

Section: II. Standing Reports
Item: E. Q&A on Chief Executive Officer Report (CEO)
Purpose: FYI
Submitted by:
Related Material: MWA CEO Report to the MWA Board_DEC 2024_ABN.docx (1).pdf



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MWA CEO Report to the MWA Board

DECEMBER 2024



We are rounding out the 1st semester of the 2024-25 school year this month. Students are taking finals this week. Seniors will have submitted the majority of their applications by the end of the calendar year. Some planning has already begun for the 2025-26 school year - year 19 of MWA! Plans include things like making adjustments to the bell schedule and preparing for the next full cycle of talent recruitment and hiring. For our nearly 1,100 students, the school year has settled into the normal routines. Winter sports seasons are starting up as well (boys and girls basketball and girls soccer). Patrick and I are working with our executive and senior leaders on preparing for a new strategic plan. The work we have done so far in preparing for a new strategic plan is inspiring, focused, and revealing in terms of gaining more clarity on who we are currently and where we think we can go next in refining and sharpening our areas of focus. We also held our newly combined WASC and LCAP-related board committee meeting earlier this month. Progress towards WASC goals and LCAP priorities was discussed.

See below for key highlights from the school year so far:

Highlights

- MWA's charter renewal petition was **approved by unanimous vote!** This is unprecedented. We expected to experience more "headwinds" in the renewal process. The relationships built over time, our results, and our parent engagement contributed to the successful outcome. Many individuals and groups of people contributed to this effort, led by our COO, Liz Martinez. The MWA charter term, beginning in 2025-26, will be for another 5 years (through the 2029-30 school year)!
- The **College and Career Counseling office** partnered with MWEF staff to host a career fair for our upper school students. We had great representation across industries and a great turnout of Making Waves "friends" who have served us in the past including the architect for our facilities and the law firm that represented us in matters related to the facilities. We were also happy to have Leela and Alicia there representing both boards.
- The boys soccer team won their 2nd North Coast Section championship in three years! The team currently plays in the fall where there are fewer teams now. As a result, they played in **Division 1 for the playoffs**, the highest level for fall soccer. The team plans to move to the winter season next year where more of the competitive teams play and they have an opportunity to participate in the state championship for soccer. The girls soccer team already competes in the winter.
- Seniors successfully submitted their FAFSA's and the majority of their college applications. With the support of MWEF team members, the majority of the class appear to be interested in attending four year colleges. And, we continue to support those students pursuing additional college and career pathways.
- We have honored 3 rounds of Wave-Makers of the Month. Participation by staff in nominating and voting for students has been consistent. It's been a great way to highlight and reinforce positive actions and behaviors of our students.

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
<p>1. Support for All Learners</p> <p><u>LCAP Priority Areas:</u> Goal 1: Basic Conditions Goal 2: Academic Standards Goal 3: Family Partnerships Goal 8: Academic Growth</p>	<ul style="list-style-type: none"> ● Goal 1: The MWA Board received a letter and report stating that MWA has met all of its compliance-related responsibilities related to facilities and access to instructional materials.. ● Goal 2: We continue to work with our <u>service provider, Instruction Partners</u>, on helping teacher leaders to develop capacity in leading targeted, data informed discussions about best practice instructional practices. Through targeted support, we are seeing some of our teacher leaders appear to be more confident in leading. There is evidence of some growth in math. ● Goal 3: Tameka (Principal) and her leadership team host monthly update meetings over Zoom. The faculty hosted a teacher-parent conferences earlier in the semester, and an upcoming teacher work day will be utilized to support those students needing a bit more support. ● Goal 8: A 2nd round of <u>interim assessments</u> occurred last month. The data is used to assess learning growth in English and math.
<p>2. College and Career Readiness</p> <p><u>LCAP Priority Areas:</u> Goal 4: College & Career Readiness Goal 7: Course Access</p>	<ul style="list-style-type: none"> ● Goal 4: Full court press support from MWA and MWEF staff to support students submitting their FAFSA and college applications. Lots of time built into the school day to receive coaching and support through the process. Alton, Liz, and Tameka have visited other area schools and a school in St. Louis that are doing interesting things in terms of college and career preparation. The visits serve as inspiration for refinements in some of our approaches. ● Goal 7: We are exploring ways to offer college level courses to our upper school students. In the meantime, our students have access to concurrent enrollment to take classes at nearby Contra Costa College.
<p>3. Diversity, Equity, & Inclusion</p> <p><u>LCAP Priority Areas:</u> Goal 5: Student Engagement Goal 6: School Climate</p>	<ul style="list-style-type: none"> ● Goal 5: I continue to station myself at the front of the upper school to greet students as they arrive in the morning. I attended many of the playoff games and encouraged staff to come out to support the team. We had a great turnout of fans for the championship game, creating a real sense of support for the team. I observed a level of comfort for staff interacting with students at the game having built relationships with them over time. The Wave-Maker of the Month awards has also helped to highlight positive student engagement aligned with MWA’s mission and values. ● Goal 6: We continue to talk with and hold accountable students whose actions do not align with our expectations. Students are being put on behavior and academic “contracts” to specify the areas they need to improve and/or seek support. The deans are seeing some improvement with students.

Other Responsibilities/Activities

Role	Entity	Activity	Meeting Frequency
<i>NCS Board Pres.</i>	North Coast Section	High school. athletics – rules, policies, & championships in the northern coastal counties.	7 Board & Exec. Mtgs.
<i>CIF Executive Committee Member</i>	CA Interscholastic Federation (CIF) for state rules, policies, & playoffs	High school. athletics – rules, policies, & championships for the state of California.	7 Board & Exec. Mtgs
<i>Nominating Committee Member</i>	CIF Executive Committee	Serve to vet and put forward nominees to be invited to serve on the Exec. Committee.	1x
<i>NCS Delegate</i>	CIF Federated Council	Formal board comprised of delegates representing all 10 sections of CIF.	3 Mtgs.
<i>CIF Special Committee on Officials</i>	CIF	Work with delegates across the state to address talent retention and pipeline concerns for new officials.	TBD - 3 this fall initially
<i>5C Board President</i>	Contra Costa County Charter Coalition (5C)		1:1 meetings with the Exec. Dir. & 7 Board meetings

Updates

<i>NCS</i>	<ul style="list-style-type: none"> 1st <u>executive committee meeting</u> on September 9th and Board of Managers meeting on October 4th.
<i>CIF</i>	<ul style="list-style-type: none"> Missed recent <u>executive committee meeting</u> in order to do the school visits in St. Louis. Had the 2nd officials committee meeting and attended the nominating committee meeting in November. <u>Federated Council meetings</u> will take place in February.
<i>5C</i>	<ul style="list-style-type: none"> Continue to support our <u>Parent Organizer</u>, Mariela. The CCCOE and WCCUSD <u>candidate forum</u> on our campus in October was a HUGE success. We had a great turnout, and the parent facilitators were able to get every candidate who attended to commit to voting to support charter schools in the renewal process. This was a MAJOR win for 5C and our parent leaders of 5C. IT was well organized and completely parent-led.

Central Office “Big Rock” Updates

Central Office – Big Rock #1:

Renewal of the MWA charter for a 5-year term and preparation for a successful WASC accreditation renewal process next year.

Monitor and support the work of the COO, Principal, Assistant Principals, and other central office and school staff in preparing for a successful WASC accreditation renewal process in 2025-26.

UPDATES:

- The charter renewal petition been approved! In December we hope to have the MOU approved by both the MWA and CCCOE (charter authorizer) boards.
- We held our first WASC accreditation process preparation meeting in November (11/21/24) to prepare for our assigned WASC accreditation visit in April of 2026. By starting now and planning backwards, we give ourselves time to really prepare our community and the materials we need to support our self-study report.

Central Office – Big Rock #2:

A focus on academic achievement and outcomes

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.

UPDATES:

- Some of the instructional coaches (math particularly) are having some success with aligning in practices, maintaining pacing, and bringing more rigor to instruction.
- With nearly an all-new leadership team, there have been challenges in alignment and execution. Tameka is working through this with her leaders through formal evaluations and feedback. As a result, the coaching system that was developed last year, along with the impact of some of the teacher vacancies, has not been implemented with fidelity. Teachers are receiving feedback and coaching but not at the frequency Tameka would like them to have. We discussed possible mitigations to keep the coaching as a priority moving forward in the 2nd semester.
- I have talked directly with the lead director of the service provider on instruction, Instruction Partners, to better understand where we are and how we are taking to the support. I am attending upcoming meetings between Instruction Partners and MWA leaders to observe and learn how we are moving through this process.

Central Office – Big Rock #3:

Ensure long-term financial viability (“right-sizing”)

Continue to work with James (CFO), Liz (COO), and the MWEF finance team and CEO on “right-sizing” MWA services and support with a focus on compensation models, FTE shifts, and program models.

UPDATES:

- We made adjustments to the FY 25 budget through the state-mandated 1st interim budget adjustment process. We were more assertive this year in identifying and making adjustments (reducing or increasing projected expenses) in an effort to be more accurate.
- Liz (COO) and James (CFO) sought proposals from a few consulting firms to support them in doing a comprehensive, total compensation study and evaluation. The hope is that it informs a revised pay scale for teachers and non-teachers and better allocates our compensation and benefit dollars to optimal impact and benefit, as it relates to competitive compensation and retention.
- We continue to move forward with our “right-sizing” and re-allocation of resources approach to reduce the overall FTE count, reduce the overall spend, and reduce, eliminate or re-allocate the temporary COLA stipend.

PENDING:

Shift of service model for social-emotional support (MTSS)

Monitor and support the work of the COO, Principal, and Assistant Principal for Student Support in creating an infrastructure for a comprehensive and integrated system for implementing MWA’s Multi-Tiered Systems of Support (MTSS).

I have moved this Big Rock to “Pending” status until the AP Student Support is hired.

UPDATES:

- No updates here for now.

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: December 2024_COO Board Report.pdf



Board Report

Chief Operating Officer

December 2024

Elizabeth Martinez

Chief Operating Officer

It has been an eventful semester filled with affirmations that we are making progress in some areas and that some challenges persist. Some of the challenges are, at least in part, due to vacancies in key roles while others are due to breakdown of systems/communication. I continue to support my team in filling in those gaps and supporting the school's success through their respective areas.

While there are many updates I can give you, this report will focus **on two key initiatives: Total Compensation and Differentiated Assistance.** Over the course of the semester, I have continued to make progress on the goals related to these two areas. My initial communication about these initiatives can be found in the March 2024 COO Report.

Total Compensation Review

In preparation for our Total Compensation Review, we established key pillars that will guide our compensation strategy. These pillars aim to ensure our faculty and staff are fairly and competitively compensated, while optimizing our resources for maximum impact.

- We will **strive to be among the top 1 or 2 competitors in terms of overall compensation packages.** To achieve this, we will conduct a thorough assessment of our current total compensation model, encompassing salary, temporary cost-of-living allowance stipend (STCOLA), and benefits.
- We will also **implement competency-based compensation bands for faculty,** rewarding excellence and aligning compensation with professional competencies.
- We will **prioritize reallocating resources towards initiatives with the highest return on investment,** such as targeted efforts to attract and retain top talent.
- We will not hesitate to **discontinue or modify programs or practices that have not proven effective in achieving our compensation and workforce goals.**

To accomplish this in a comprehensive and thorough manner, we are seeking approval from the MWA Board to engage with Edgility, an external consulting firm that specializes in total compensation work. This work will not be done in absence of stakeholder input. **The process will begin with stakeholder engagement - we believe that it is a critical part to the success/outcomes of the review. We look forward to engaging with the MWA Board as well as our employees in the spring.**

Differentiated Assistance

Based on our 2022-2023 data on the California Dashboard, we were previously identified as a school needing Differentiated Assistance in two areas:

- **Suspension rates for Students with Disabilities:** Students with disabilities were suspended at a higher rate than general education students.
- **Academic Performance (ELA/Math) for Students with Disabilities:** Students with disabilities performed lower on state assessments than general education students.

December 2024

Following the release of the [2024 CA Dashboard](#), our areas of eligibility were updated. ***We have exited the Differentiated Assistance program for Academics for Students with Disabilities. However, based on our current data, we are now eligible for Differentiated Assistance under two indicators for two student groups:***

- ***Chronic Absenteeism and Suspensions for Students with Disabilities as well as Black/African-American Students.***

We are beginning an intensive look at the data in these areas, for these student groups, starting in January 2025 to identify root causes and potential solutions. I will provide an update in the spring.

As a reminder, Differentiated Assistance (DA) focuses on building our capacity to develop and implement actions and services responsible to the needs of our identified groups. We are being provided DA by the Santa Clara County Office of Education (SCCOE). We were assigned to this county office as a way to eliminate conflicts of interest with our charter authorizer, the Contra Costa County Office of Education (CCCOE). SCCOE will be supporting MWA in the following ways:

- Assisting the charter school to identify its strengths and weaknesses in regard to the state priorities... included in the California School Dashboard...and other relevant local data, and to identify effective, evidence-based programs or practices that address any areas of weakness.
- Working collaboratively with the charter school to secure assistance from an academic, programmatic, or fiscal expert or team of experts to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by the charter school...
- Obtaining from the charter school timely documentation demonstrating that it has completed the DA activities, or substantially similar activities, or has selected another service provider to work with the charter school to complete the required activities, and ongoing communication with the chartering authority to assess the charter school's progress in improving pupil outcomes.

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: 01 MWA October Financials-11.13.24 - v2.pdf



Making Waves Academy October 2024 Financial Report

Dear Finance Advisory Committee Members,

At the end of October 2024, Making Waves Academy closed its books with \$9.4M in cash. Operations for MWA - "School" and MWA Central Office have been under budget for the month. MWA - "School" spent about \$2.17M, and MWA Central Office spent about \$253K in October 2024.

Year-to-Date

- MWA - "School" finished \$1.24M or 13% under budget, and MWA Central Office finished \$96K or 8% under budget.
- Government Revenues Only - We received \$4.64M compared with \$5.43M last year. The decreased revenue resulted from exhausting the one-time federal and state funding of the Elementary and Secondary School Relief III (ESSER III) and the Teacher Residency Expansion Grant. We also right-sized the use of the restricted one-time state funding for the Educator Effectiveness Grant, the Arts, Music, and Instructional Materials Discretionary Block Grant, and the Learning Recovery Emergency Block Grant compared with last year, as these funds dwindled from our deferred revenue.

MWA - "School"

1. In October, the YTD savings of 1.51M on salaries and benefits are from various unfilled positions and offering summer school for SPED students only instead of opening to all students.
2. Supplies expenses were overspent by \$23K due to the following:
 - a. Approved textbooks, core curricula materials, and other references were over by \$35K due to increased social studies, math subscription licenses for students, and outdated textbooks that need to be replaced.
 - b. A net savings of 12K are from custodial supplies, student food services, and other supplies.
3. Contract Services expenses were overspent by \$247K due to the following:
 - a. Utilizing contract service substitutes for teacher vacancies was over by \$295K.
 - b. Liability insurance, utilities, building repairs, communication, and other expenses were over \$46K.
 - c. \$94K in savings are from staff professional development, psychological services, and other contract services.

MWA Central Office

1. The \$48K net variance for salaries and benefits came from the following:
 - a. Savings from the Employment Manager and CFO vacancies
 - b. Increased staff using PTO time during the summer break.
 - c. The CFO vacancy will be shifted to contract services during our 1st Interim budget revision.
2. Budget savings of \$48K from supplies and contract services expenses were from staff professional development, IT contract services, Legal Fees, and other services.



The month of October went by with no surprises like the previous month, and we also met with all of our budget managers to review the 1st interim budget. The meetings went well and were productive since most of our budget managers are already veterans of the process. They were able to identify expenses that needed to be adjusted and update their budget assumptions accordingly. We have finalized the 1st interim budget, and presentations to the Finance Advisory Committee and Board of Directors are on schedule as planned. We will closely monitor spending and cash flow to maintain appropriate cash levels, adhere to the state's revenue schedule, and ensure all revenues are accrued by June 30, 2025.

State and Local Payment Schedule:

Month	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June (Deferred to July/August)
State Aid, LCFF, and State SPED	5%	5%	9%	9%	9%	9%	9%	20% of balance due	20% of balance due	20% of balance due	20% of balance due	20% of balance due
Property Tax	10%	6%	12%	8%	8%	8%	8%	8%	8%	8%	8%	8%

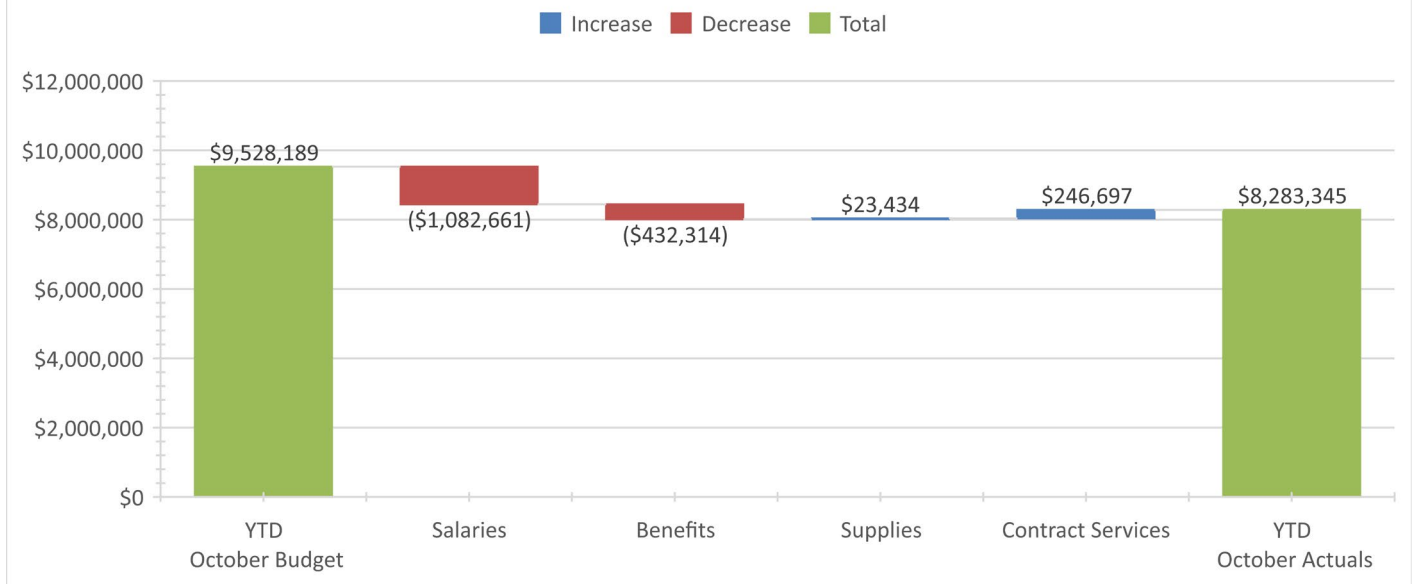


Making Waves Academy Statement of Activities As of October 31, 2024

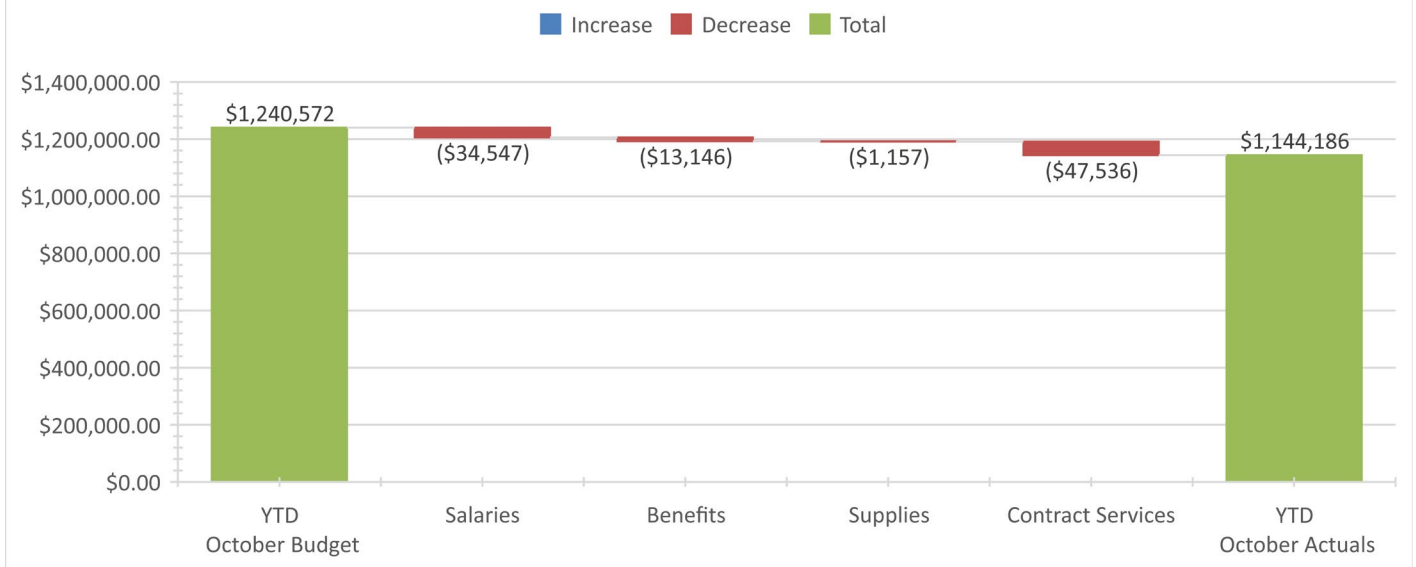
	Actuals	Budget	Variance	% of Actuals
Revenue				
Government Revenue	\$4,637,052	\$4,286,653	\$350,399	85.26%
Interest Income	\$175,803	\$66,655	\$109,148	3.23%
Non-JRSF Contributions	\$141,637	\$61,150	\$80,487	2.60%
JRSF Contributions	\$0	\$2,502,485	(\$2,502,485)	0.00%
Shared Services Allocation	\$484,128	\$484,128	\$0	8.90%
Other Donations	\$283	\$5,656	(\$5,372)	0.01%
Total Revenue	\$5,438,904	\$7,406,728	(\$1,967,824)	100.00%
Expenses				
Personnel	\$4,936,891	\$6,500,211	\$1,563,320	52.37%
Supplies	\$591,737	\$569,460	(\$22,277)	6.28%
Travel	\$7,128	\$11,338	\$4,210	0.08%
Facilities	\$1,116,722	\$1,112,249	(\$4,473)	11.85%
Contracted Services	\$1,586,193	\$1,378,634	(\$207,559)	16.83%
General & Administrative	\$704,733	\$712,741	\$8,008	7.48%
Shared Services Allocation	\$484,128	\$484,128	\$0	5.14%
Total Expenses	\$9,427,532	\$10,768,761	\$1,341,229	100.00%
Net Surplus/Deficit	(\$3,988,628)	(\$3,362,033)	(\$626,595)	



*YTD Expenses (July - October 2024)
Budget to Actual Reconciliation - MWA - "School"*



*YTD Expenses (July - October 2024)
Budget to Actual Reconciliation - MWA Central Office*



Coversheet

Board Work and Advisory Committee Updates

Section: III. Non-Action Items
Item: A. Board Work and Advisory Committee Updates
Purpose: FYI
Submitted by:
Related Material: MWA Student Board Member Planning.pdf

2025-26 Student Board Member Plan

Student Board Member Application Process

Below is the outline for choosing a student board member, considerations to determine student eligibility, and a preliminary timeline starting in January 2025 to set us up with a new board member beginning in July.

Edits from Alicia and Alton have been incorporated.

Application Process

This is the basic application process as edited by Alicia and Alton.

Application Components:

- Endorsements (5 minimum):
 - 1 from a US teacher
 - 1 from a MS teacher
 - 1 from an administrator
 - 1 from any faculty or staff member
 - Up to 3 endorsements statements from students
- Resume and statement of interest.

Process:

1. Screening committee composed of board president and one other board member, CEO or designee, 1 administrator, 1 teacher and the ASB president will review the applications (hopefully 5-7) and select 2-3 finalists to send to an interview with the board members of the committee, who will then select the nominee.
2. Board Approval: The board reviews the elected candidate, confirming their appointment based on eligibility and fit.

Eligibility

Eligibility Requirements for Candidates:

- Meet a GPA and attendance benchmark.3.0 or higher; 95% or higher
- Must apply as a junior to serve the term in their senior year
- Must be able to attend at least 5 of th 7 board meetings,(2 of the 6 board meetings held prior to June graduation are during the school day)
- Demonstrate leadership experience or involvement in school activities.
- Must be in good disciplinary standing.

Timeline

January: Preparation Phase

- Announcement to the student body about the opportunity to serve on the board, including eligibility criteria and application components.
- Information Session – Host an info session to explain the role, eligibility, application process, and timeline. A Q&A segment is included for interested students.
- Application materials become available.

February: Application Period

- Application window open. Students gather required materials (endorsement signatures, teacher endorsements, resume, and statement of interest).
- Application deadline; submissions are reviewed for completeness.
- Form Screening Committee composed of board president and designee (board member, CEO, or other leader), ASB president, and 1 teacher

March: Initial Review and Candidate Selection

- Nomination Review – Screening Committee reviews all applications, checks eligibility, and recommends up to five candidates for the next stage.

March-April: Selection and Feedback

- Panel interviews are scheduled with board members of the committee.

April: Final Selection

- Board Decision – The board meets to review interview performance and selects the final representative.
- Confirmation and Onboarding
- Board confirms and announces the new student board representative. Orientation and onboarding activities are scheduled to prepare the student for their role.

June: Orientation

- Provide student board members with June meeting materials to review ahead of time and invite them to the meeting.
- Student should prepare for summer conference.

Bylaw References and Other Considerations

- There are several leadership conferences/programs geared towards students who are on the board. It's recommended to have our student board member attend at least one conference.
 - [CASC](#): California Association of Student Councils
 - [CSBA](#): California School Boards Association
- Students would have “Preferential voting rights”
 - Right to formal expression of opinion that is recorded in the minutes and cast before the official vote of the county board of education. A preferential vote shall not serve in determining the final numerical outcome of a vote. No preferential vote shall be solicited on matters subject to closed session discussion.

- Many schools offer elective course credits based on the number of equivalent daily instructional minutes for the pupil member's services provided. [EC 35120\(f\)](#)
- Related Ed Code Policies: EDC § [1000](#), [35012](#), [35120\(f\)](#), and [47604.2](#)
- Board Bylaw References
 - [Capistrano Unified School District](#)
 - [Visalia Unified School District](#)
 - [CSBA/NUSD](#)
 - [Culver City Unified](#)
 - [Elk Grove Unified](#)
 - Application - [San Diego Unified](#)
- [Bryann's disorganized notes](#)

Student Application Components

Below are the components for the student board member application, outlining what should be included in the application, the requirements for the endorsements students will receive, and instructions for writing the Statement of Interest.

Student Applications

Applications will include:

- 1. Personal Information:**
 - Name
 - Grade
 - GPA
 - Email
 - Phone number
- 2. Resume:**
 - Highlighting leadership roles, extracurricular activities, and involvement in school life.
 - [Sample Resume and Action Words](#)
 - [Resume Samples and Template](#)
 - Canva.com has editable resume templates
- 3. Statement of Interest:**
 - No longer than 2 pages (double spaced)
 - [Questions to answer and detailed instructions are listed below](#)
- 4. Endorsements:**
 - To be eligible, applications must include **at least five completed endorsement surveys** submitted on the candidate's behalf.
 - i. 1 from an Upper School (US) teacher
 - ii. 1 from a Middle School (MS) teacher
 - iii. 1 from an administrator

- iv. 1 from any faculty or staff member
- v. Up to 3 endorsement statements from students
- o [Click here to access the endorsement survey.](#)

Statement of Interest Instructions

As part of your application to become a student board member, you will need to submit a **Statement of Interest**. This is your opportunity to explain why you are interested in serving on the school board and how you will represent your fellow students. Please answer the following questions in a thoughtful and clear way. Your responses should be no longer than **two pages** (double-spaced).

1. Connection to the School's Mission and Values:

- How do you embody the Wave-Maker affirmation in your daily life?
- Can you share an example of how you've contributed to creating a positive school culture?

2. Recycling Success:

- What is an accomplishment you're proud of that reflects your leadership or initiative?
- Describe a time when you worked to improve something at school or in your community. What was the result?

3. Why Serving Others Is Important:

- Why do you believe it's important to serve others?
- What motivates you to take on leadership roles and help others?

4. Bringing the Voice of Fellow Students:

- How will you ensure that you are representing the views and opinions of your fellow students, not just your own?
- What steps will you take to listen to your peers and share their concerns effectively?

Additional Tips:

- Be **honest** in your responses. The board wants to get to know you and understand your motivations.
- Use **specific examples** from your experiences.
- Proofread your statement for clarity, grammar, and spelling – have your English teacher read it over!

Position Description- Student Communication

Are you ready to make a difference and represent your peers on the school board? This is your chance to contribute your voice, shape decisions, and gain invaluable leadership experience as a **Student Board Member**.

About the Role

The Student Board Member serves as a liaison between the student body and the school board, ensuring that student perspectives are heard and considered in decision-making. In this role, you will:

- Participate in school board meetings, sharing your insights and representing the collective voice of your peers.
- Read board packets prior to meetings to be able to engage in meaningful discussion.
- Cast **preferential votes**, which are recorded in the minutes and provide critical student perspectives before official board votes.
 - Preferential Voting Rights: Right to formal expression of opinion that is recorded in the minutes and cast before the official vote of the county board of education. A preferential vote shall not serve in determining the final numerical outcome of a vote. No preferential vote shall be solicited on matters subject to closed session discussion.
- The student board member does not participate in any closed sessions or expulsion hearings.
- Optional attendance at a leadership conference, such as those offered by the **California Association of Student Councils (CASC)** or the **California School Boards Association (CSBA)**, to develop your skills and network with other student leaders.

Your contributions will be formally documented in board minutes, amplifying student voices in shaping our school community.

Benefits

- Develop leadership skills and gain experience in governance.
- Represent your school and make a meaningful impact on its policies and culture.
- Demonstrate to colleges an interest in governance and advocacy.
- Practice interview, resume writing, and a formal application process.

Eligibility Requirements

To apply, students must meet the following criteria:

- Be a junior in good disciplinary standing, with a GPA of 3.0 or higher and attendance of at least 95%.

- Demonstrate leadership experience OR involvement in school activities.
- Be available to attend at least five out of six school board meetings, including two held during the school day. (Absences will be excused)

Key Dates

January

- **Information Session:** Learn about the role, application process, and eligibility on [date] in [location].
- **Application materials become available.**

February

- **Application Period:** Submit a completed application, including endorsement letters, a resume, and a statement of interest by [date] to [person].

March-April

- **Initial Review:** Applications are reviewed, and finalists are selected by our screening committee.
- **Panel Interview:** Candidates participate in interviews with board members of the committee.

April

- **Final Selection:** The school board confirms the new Student Board Member on [date].

June

- **Orientation:** Prepare for your term by reviewing materials and attending the June meeting on June 16, 2025.
- **Summer Conference:** Attend the summer conference for student board members to learn more about your duties and responsibilities on [date].

Get Started

If you're passionate about leadership, community service, and making a difference, this role is for you. Attend the January info session on [date] to learn more and pick up an application!

Coversheet

MWEF Scholarship Update

Section: III. Non-Action Items
Item: B. MWEF Scholarship Update
Purpose: Discuss
Submitted by:
Related Material: 2024 12 16_MWA Board Materials.pdf

Pre-Reading

Review the content about the Making Waves college and career success program posted here: <https://making-waves.org/college/making-waves-scholarship/academy/>



Key Updates

LEARN & GROW
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What is not
changing?

Investing in
students to...

1. Get a college degree



2. Get a college-level job



3. With little to no debt



What is changing?

Making Waves Scholarship Awards

✓ **Set scholarship award**

Students will receive the full award amount, if they stay enrolled full-time, make progress toward their degree, and stay connected with Making Waves.

✓ **Flexible spending**

Students will work with our team to create a college budget that minimizes debt and have the freedom to spend their funds on any costs that support their college and career goals.

✓ **Fast and easy payments**

Students will receive a virtual prepaid card loaded with their award for the academic term, so they can make payments when they need to.

Community College Goers

\$2,000

For up to 3 years

Lower award amount aligned with lower cost of attendance

Four-Year College Goers

\$4,000 (bottom 30%)

\$5,000 (middle 40%)

\$6,000 (top 30%)

For up to 6 years

Awarded based on the strength of your application to align with your college commitment

Q: Why are the scholarship awards changing?

A: We made updates based on what we were seeing and hearing from students.

- Underspending: With the previous scholarship, students weren't spending their full scholarship allowance, partially due to restrictions with the scholarship process and guidelines.
- Student agency: College students shared with us that they wanted more freedom and agency to use their scholarship funds to cover a wider range of expenses.
- Outcomes: Data showing that students with a lower scholarship limit were still able to graduate with minimal debt. In fact, 85% of Making Waves college graduates earn their degree with \$0 debt.
- Clarity: Students and families found the need-based calculations of the previous scholarship confusing.

Students are eligible to apply if...

- ✓ They are graduating from high school this year
- ✓ Have a 2.0 minimum GPA
- ✓ Are planning to enroll in community college or a four-year college



Scholarship awards are about students and their aspirations for the future.

When students apply to our program, we review:

- Academic motivation (30%)
- Financial need (30%)
- College commitment (20%)
- Program fit (20%)





Q & A



Coversheet

AMIM Discretionary Block Grant Expenditure Plan

Section: IV. Action Items
Item: C. AMIM Discretionary Block Grant Expenditure Plan
Purpose: Vote
Submitted by: Hung Mai
Related Material:
Arts, Music, and Instructional Materials Block Grant Expenditure Plan-12.12.2024.pdf

BACKGROUND:

On June 30, 2022, Governor Gavin Newsom approved Assembly Bill 181. Among other things, the bill established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant.

RECOMMENDATION:

Please review and approve the Arts, Music, and Instructional Materials Block Grant Expenditure Plan.

Making Waves Academy Arts, Music, and Instructional Materials Discretionary Block Grant Expenditure Plan

On June 30, 2022, Governor Gavin Newsom approved Assembly Bill 181. Among other things, the bill established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. Then on September 27, 2022, the Governor approved AB 185, which revised the Arts, Music, and Instructional Materials Discretionary Block Grant. These funds are available for encumbrance through the 2025–26 fiscal year. Section 134(c) provides that LEAs “are encouraged, but not required” to “proportionally use” their allocation for the five purposes enumerated in Section 134(a)(1)–(5). The grant allocates funding to LEAs for five purposes:

Local Educational Agency (LEA) Name	Total Grant Allocation		
Making Waves Academy	624,493		
Contact Person Name and Title	Contact Person Email		
Hung Mai - Director of Finance	hmai@mwacademy.org		
Expenditure Plan	Description	2024-25	2025-26
1-Operational Costs	Operational costs including but not limited to STRS, social security, and health care - Support increasing costs for teachers and staff retirement programs	300,000	324,493
2-Instructional Materials - Standards Aligned	Instructional materials to include: art supplies, supplemental arts programs -	-	-
3-Instructional Materials - Best Practices	Instructional materials to include: science lab equipment focused on environmental literacy and experimentation	-	-
4-Developing Diverse Book Collections	Obtain culturally relevant texts, support for home languages	-	-
5-COVID-19 Safety	Materials could include new ventilators, personal protective equipment, mas	-	-
TOTAL		300,000	324,493

Coversheet

Proposition 28 Arts and Music Plan

Section: IV. Action Items
Item: D. Proposition 28 Arts and Music Plan
Purpose: Vote
Submitted by: Hung Mai
Related Material: Prop 28 Arts and Music Expenditure Plan-12.12.2024.pdf

BACKGROUND:

Proposition 28 will provide about \$1 billion each year in funding to California public schools, so all 6 million students in pre-K through 12th grade can participate in arts and music at school. Proposition 28 funds are intended to supplement existing arts and music education programs.

RECOMMENDATION:

Please review and approve Prop 28 Arts and Music Plan



Proposition 28 Arts and Music Plan

Proposition 28 will provide about \$1 billion each year in funding to California public schools, so all 6 million students in pre-K through 12th grade can participate in arts and music at school. Proposition 28 funds are intended to supplement existing arts and music education programs. Under Proposition 28 LEAs are required to the following regulations:

- Develop a site plan for spending funds received
- Utilize at least 80% of the funding to hire staff for arts and music instruction
- Maintain annual expenditure reports to reflect expenditures.
- Annually submit a report that details
 - The types of art programs funded, program staff (the number of full-time equivalent teachers, classified personnel, and teaching aides)
 - The number of students served, and the number of school sites providing art education programs using the initiative’s funds

School Site	Contact Name and Title	Email and Phone
Making Waves Academy	Hung Mai Director of Finance	hmai@mwacademy.org 510-262-1511

Plan Descriptions

Describe how the funds received under Proposition 28 will be utilized to supplement existing music, arts, and music educational programs.

Making Waves Academy plans to utilize Prop 28 funds to hire additional art and music teachers to expand access to these courses by more students. Additionally, the music program in the upper school (grades 9-12) is new and therefore will require that we purchase new materials to support the curriculum (i.e. instruments, movement props, learning materials, etc). For the art classes, we have new teachers who will also require that we purchase new materials to support the new curriculum they plan to implement.

Coversheet

2023-24 Audit Report

Section: IV. Action Items
Item: E. 2023-24 Audit Report
Purpose: Vote
Submitted by: Hung Mai
Related Material: MWA 6.30.24 Governance Communication DRAFT as of 11.6.24 (2).pdf
MWA 6.30.24 Audited FS DRAFT as of 11.6.24 (1).pdf
2023-24 Audit Report Vote via Email.pdf

BACKGROUND:

The Board ratifies the 2023-24 Audit Report, which was approved via email on December 9, 2024.

RECOMMENDATION:

Please review and approve the 2023-24 Audit Report.

Board of Directors
Making Waves Academy
Richmond, California

We have audited the financial statements of Making Waves Academy (the School) as of and for the year ended June 30, 2024, 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 *2023-2024 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 3, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024.

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.

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.

Board of Directors
Making Waves Academy
Page 3

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.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Local Education Agency Organization Structure. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

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 auditing standards

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

Board of Directors
Making Waves Academy
Page 4

ASU 2023-01 Leases (Topic 842): Common Control Arrangements–

- Effective for audits of financial statements for fiscal years beginning after December 31, 2023. Early adoption is permitted. For your School – June 30, 2025’s financial statements.
- Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2023-01, Leases (Topic 842): Common Control Arrangements, clarifies applying Topic 842 to related party arrangements between entities under common control, reducing diversity in practice.
- ASU 2023-01 provides practical expedient to applied when a written agreement exists; to determine existence, accounting, and classification of a lease in common control arrangements. If no written terms exist, the practical expedient cannot be applied.
- ASU 2023-01 requires that leasehold improvements under common control leases be:
 - Amortized by the lease over the useful life of the improvements to the common control group (regardless of the lease term) and;
 - Accounted for as a transfer between entities under comment control through net assets, if and when, the lessee no longer controls the use of the underlying asset.

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

DRAFT - For Discussion Purposes Only: Subject to Revision

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2024

DRAFT - For Discussion Purposes only; Subject to Revision

**MAKING WAVES ACADEMY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Making Waves Academy
Richmond, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Making Waves Academy (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2024, 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, 2024, 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 the School 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.

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 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**MAKING WAVES ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 12,408,801
Accounts Receivable - Federal and State	3,841,290
Prepaid Expenses and Other Assets	<u>455,153</u>
Total Current Assets	<u>16,705,244</u>

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	251,294
Operating ROU Asset	<u>94,797</u>
Total Long-Term Assets	<u>346,091</u>

Total Assets	<u><u>\$ 17,051,335</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 2,767,521
Current Lease Liability	63,709
Deferred Revenue	<u>4,432,499</u>
Total Current Liabilities	<u>7,263,729</u>

LONG-TERM LIABILITIES

Long-Term Lease Liability, Net of Current Portion	<u>31,305</u>
Total Long-Term Liabilities	<u>31,305</u>

Total Liabilities	7,295,034
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NET ASSETS

Without Donor Restrictions	<u>9,756,301</u>
Total Net Assets	<u>9,756,301</u>

Total Liabilities and Net Assets	<u><u>\$ 17,051,335</u></u>
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See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

REVENUES, WITHOUT DONOR RESTRICTIONS

State Revenue:	
Principal Apportionment	\$ 10,730,454
Other State Revenue	3,780,567
Federal Revenue:	
Grants and Entitlements	1,287,530
Local Revenue:	
In-Lieu Property Tax Revenue	3,843,954
Contributions	10,277,867
Investment Income	421,653
Total Revenues	30,342,025

EXPENSES

Program Services	26,929,963
Management and General	1,776,503
Total Expenses	28,706,466

CHANGE IN NET ASSETS

1,635,559

Net Assets Without Donor Restrictions - Beginning of Year

8,120,742

NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR

\$ 9,756,301

DRAFT - For Discussion Purposes only; Subject to Revision

See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 1,635,559
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	2,116,967
Prepaid Expenses and Other Assets	(65,810)
Operating ROU Asset	63,496
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(355,104)
Deferred Revenue	564,484
Lease Liability - Operating	(63,360)
Net Cash Provided by Operating Activities	3,914,433
 NET CHANGE IN CASH AND CASH EQUIVALENTS	 3,914,433
Cash and Cash Equivalents - Beginning of Year	8,494,368
 CASH AND CASH EQUIVALENTS - END OF YEAR	 \$ 12,408,801

DRAFT - For Discussion Purposes only; Subject to Revision

See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024**

	Program Services	Management and General	Total Expenses
Salaries and Wages	\$ 13,579,981	\$ 1,032,244	\$ 14,612,225
Pension and Retirement Plan	1,421,104	96,146	1,517,250
Other Employee Benefits	2,188,285	132,028	2,320,313
Payroll Taxes	496,748	51,248	547,996
Oversight Fees	145,744	-	145,744
Legal Expenses	49,614	3,734	53,348
Accounting Expenses	40,105	4,456	44,561
Other Fees for Services	2,621,689	88,422	2,710,111
Office Expenses	882,226	60,071	942,297
Information Technology Expenses	874,920	65,854	940,774
Occupancy Expenses	3,002,988	190,345	3,193,333
Travel Expenses	31,805	2,394	34,199
Conference and Meeting Expenses	131,127	9,870	140,997
Depreciation Expense	18,201	-	18,201
Insurance Expense	450,317	33,895	484,212
Instructional Materials	587,755	-	587,755
Student Transportation	214,595	-	214,595
Other Expenses	192,759	5,796	198,555
Total	\$ 26,929,963	\$ 1,776,503	\$ 28,706,466

See accompanying Notes to Financial Statements.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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 1,103 students in grades 5 through 12.

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

Mission

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

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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, 2024.

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, 2024. Accounts receivable – federal and state represents amounts due from federal and state governments as of June 30, 2024. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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, 2024.

Compensated Absences

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

Revenue Recognition

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

Contributions

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

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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, 2024, the School has conditional grants of \$4,460,143 of which \$4,432,499 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

The School leases equipment and facilities. 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.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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.

Evaluation of Subsequent Events

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

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$16,250,091. 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, 2024, approximately 29% of the School's total revenue was derived from one major donor. There was no related accounts receivable balance as of June 30, 2024.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

The School’s property, plant, and equipment consisted of the following as of June 30, 2024:

Leasehold Improvements	\$	435,813
Vehicles		22,400
Total		458,213
Less: Accumulated Amortization		(206,919)
Total Property, Plant, and Equipment	\$	251,294

Depreciation expense for the year ended June 30, 2024 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.

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, 2023 total STRS plan net assets are \$316.9 billion, the total actuarial present value of accumulated plan benefits is \$455 billion, contributions from all employers totaled \$7.738 billion, and the plan is 75.9% 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.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

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 10.205% 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, 2024 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:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2022	\$ 1,239,354	100%
2023	\$ 1,406,879	100%
2024	\$ 1,390,089	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, 2024 was \$127,161.

NOTE 6 FACILITIES USE AGREEMENT

The School 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, 2024 was \$1,840,836.

Future minimum lease payments are as follows:

Facilities Lease:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	<u>\$ 1,932,880</u>

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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 \$95,014 at June 30, 2024.

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, 2024, is as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ 66,937
2026	30,881
Total Lease Payments	<u>97,818</u>
Less: Interest	<u>(2,804)</u>
Present Value of Lease Liabilities	<u>\$ 95,014</u>

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2024:

Lease Cost:	
Operating Lease Cost	\$ 68,036
Total Lease Cost	<u>68,036</u>

Other Information:	
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:	
Operating Cash Flows from Operating Leases	\$ 67,900
Weighted-Average Remaining Lease Term -	
Operating Leases	1.4 years
Weighted-Average Discount Rate - Operating Leases	3.60%

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.

**MAKING WAVES ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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.

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SUPPLEMENTARY INFORMATION

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**MAKING WAVES ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Grade 5	54,000	62,070	180	In compliance
Grade 6	54,000	62,070	180	In compliance
Grade 7	54,000	62,070	180	In compliance
Grade 8	54,000	62,070	180	In compliance
Grade 9	64,800	67,260	180	In compliance
Grade 10	64,800	67,260	180	In compliance
Grade 11	64,800	67,260	180	In compliance
Grade 12	64,800	67,260	180	In compliance

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

**MAKING WAVES ACADEMY
 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
 YEAR ENDED JUNE 30, 2024**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades 5-6	252.30	252.30	251.08	251.08
Grades 7-8	294.09	294.09	293.20	293.20
Grades 9-12	482.31	482.31	480.72	480.72
ADA Totals	1,028.70	1,028.70	1,025.00	1,025.00

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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, 2024**

There were no reclassifications or adjustments for the year ended June 30, 2024.

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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, 2024**

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, 2022	June 30, 2023	June 30, 2024
REVENUES			
Program Revenue	\$ 315,507	\$ 325,572	\$ 327,968
Total Revenues	<u>315,507</u>	<u>325,572</u>	<u>327,968</u>
EXPENSES			
Salaries and Wages	284,097	244,179	265,239
Other Employee Benefits	<u>31,410</u>	<u>81,393</u>	<u>62,729</u>
Total Expenses	<u>315,507</u>	<u>325,572</u>	<u>327,968</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

**MAKING WAVES ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

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		\$ 372,201
Title II, Part A, Improving Teacher Quality	84.367	14341		46,750
Title III, Part A, Limited English Proficiency	84.365	14346		44,588
Title IV, Part A, Student Support & Academic Enrichment	84.424	n/a		29,519
Special Education Cluster: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379		<u>232,059</u>
Total Special Education Cluster				232,059
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):				
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	102,870
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	COVID-19	166,975
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425U	15620	COVID-19	27,022
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U	15621	COVID-19	<u>54,567</u>
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)				<u>351,434</u>
Total U.S. Department of Education				<u>1,076,551</u>
U.S. Department of Agriculture				
Pass-Through Program From California Department of Education:				
Child Nutrition Cluster:				
Especially Needy Breakfast Program	10.553	13526		10,945
National School Lunch Program	10.555	23165		177,239
Meal Supplements	10.555	n/a		<u>22,795</u>
Total Child Nutrition Cluster				<u>210,979</u>
Total U.S. Department of Agriculture				<u>210,979</u>
Total Expenditures of Federal Awards				<u>\$ 1,287,530</u>

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

**MAKING WAVES ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024**

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, 2024. 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.

OTHER INFORMATION

DRAFT - For Discussion Purposes only; Subject to Revision

**MAKING WAVES ACADEMY
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2024**

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 is extended to June 30, 2025.

The board of directors and the administrator as of the year ended June 30, 2024 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires (3-year term)</u>
Alicia Klein	Board Chair	December 31, 2024
Amy Obinyan	Board Member	September 11, 2025
Dr. Esther Hugo	Board Member	December 31, 2024
Margaret Watson	Board Member	December 31, 2026
Jessica Laughlin	Board Member	December 31, 2026
Layla Narajon	Board Member	December 31, 2025
Janis Glover	Board Member	December 31, 2026

ADMINISTRATOR

Alton B. Nelson, Jr.	Chief Executive Officer
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Making Waves Academy
Richmond, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Making Waves Academy (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2024, 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.

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

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, 2024. 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, 2024.

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.

Board of Directors
 Making Waves Academy

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 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.

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.

Board of Directors
Making Waves Academy

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

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

Board of Directors
Making Waves Academy
Richmond, California

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 *2023-2024 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, 2024. 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, 2024.

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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2023-2024 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 *2023-2024 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 *2023-2024 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 *2023-2024 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.

Board of Directors
 Making Waves Academy

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable ¹
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 ²
Immunizations	Not Applicable ³
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁴
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Not Applicable ⁵
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable ⁶
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁷
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Not Applicable¹: The School did not operate an after or before school program component of this grant.

Not Applicable²: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable³: 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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁴: The School did not receive a CTEIG allocation for the audit year.

Not Applicable⁵: The School did not report ADA for the audit year for transitional kindergarten.

Not Applicable⁶: The School did not report ADA to the CDE as generated through nonclassroom-based instruction (independent study).

Not Applicable⁷: 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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**MAKING WAVES ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

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)

84.425U

Name of Federal Program or Cluster

Elementary and Secondary School Emergency Relief (ESSER) Funds and Expanded Learning Opportunities (ELO) Grant Funds

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

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**MAKING WAVES ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

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

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

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for June 30, 2024.

DRAFT - For Discussion Purposes Only: Subject to Revision

**MAKING WAVES ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

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 Purposes only; Subject to Revision



Bryann Fitzpatrick <bfitzpatrick@mwacademy.org>

RESPONSE NEEDED - MWA Board Vote by 12/11

Bryann Fitzpatrick <bfitzpatrick@mwacademy.org>

Mon, Dec 9, 2024 at 10:38 AM

To: Margaret Watson <mlwatson25@gmail.com>

Cc: Amy Obinyan <aobinyan@mwacademy.org>, Jessica Wind Laughlin <jlwind6@gmail.com>, Alicia Klein <aklein1@mwacademy.org>, MWA Board Members <mwaboard@mwacademy.org>, Esther Hugo <ehugo1@mwacademy.org>, Janis Glover <jglover@mwacademy.org>, Jessica Laughlin <jlaughlin@mwacademy.org>, Margaret Watson <mwatson@mwacademy.org>, Enrique Romero <eromero@mwacademy.org>, Alton Nelson <anelson@mwacademy.org>, Elizabeth Martinez <emartinez@mwacademy.org>, Hung Mai <hmai@mwacademy.org>, James McLean <jmclean@mwacademy.org>

Good morning,

Hello everyone,

Thank you for your prompt responses. As of 12/9/24, we have officially received votes from all MWA board members and have unanimously voted to approve the 2023-24 audit. Please see below for details on our voting:

Voted to Approve Plan (in order of when vote was recorded):

- Alicia Malet Klein (1st)
- Jessica Wind Laughlin (2nd)
- Enrique Romero
- Esther Hugo
- Amy Obinyan
- Margaret Watson
- Janis Glover

The audit will be submitted to the California Department of Education (CDE) by December 15, 2024. The approval of this audit will then be ratified at our upcoming MWA board meeting on 12/16/24.

Best,

Bryann Fitzpatrick

On Sun, Dec 8, 2024 at 6:26 PM Margaret Watson <mlwatson25@gmail.com> wrote:

I vote to accept the audit,
Margaret

On Sun, Dec 8, 2024 at 7:07 AM Amy Obinyan <aobinyan@mwacademy.org> wrote:

I vote to accept the audit, Amy
Sent from my iPhone

> On Dec 5, 2024, at 4:45 AM, Jessica Wind Laughlin <jlwind6@gmail.com> wrote:
>
> , I vote to accept the audit

To unsubscribe from this group and stop receiving emails from it, send an email to mwaboard+unsubscribe@mwacademy.org.

--
Margaret Watson
(914) 391 9097

[Quoted text hidden]

Coversheet

Edgility Agreement

Section: IV. Action Items
Item: F. Edgility Agreement
Purpose: Vote
Submitted by: Elizabeth Martinez
Related Material:

MWA Board Meeting Edgility_TEC_SchoolCompensationProposal_2024.pdf
Edgility Consulting - Making Waves Academy Compensation Study Contract 2024 (1).pdf

BACKGROUND:

Last year, COO, Elizabeth Martinez led a comprehensive review of MWA's budget (see slides on financial sustainability). As planned, Phase 2 of the review is kicking off this school year. In order to make decisions that are guaranteed and viable as related to our Total Compensation and Total Value Proposition for our employees, we need an in-depth analysis of our existing offerings. In collaboration with our fractional CFO, we conducted a Request for Proposals from three vendors who specialize in this type of work. After several meetings and checking of references, we decided that Edgility is best positioned to support us in achieving our goals in this area.

The proposal's scope of work (SOW) spans over 4 months; Edgility will run this process in four phases. The details of these phases is included as part of this board packet.

RECOMMENDATION:

We recommend the board reviews and approves the Edgility agreement.



Proposal

Making Waves Academy

October 2024

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Process

The default approach to compensating talent isn't equitable. So we can't use the old rules and systems and expect different results. We empower schools like yours to reimagine the process, beginning with defining your compensation philosophy and concluding with designing and implementing a structure that supports it. Together, we can close wage gaps and attract and keep the talent you need—without straining your budget or undervaluing your employees.

1 Stakeholder Engagement

2 Market Analysis

3 Program Design

4 Implementation Planning

Process

Stakeholder Engagement

We conduct qualitative conversations with stakeholders across your organization (teachers, principals, central office staff) as well as a quantitative analysis of opportunity gaps to identify priorities for more equitably managing and compensating talent.

Deliverables

- Stakeholder Engagement Plan
- Talent Equity Assessment
- Up to 4 Focus Groups
- 1:1 Interviews
- Findings Report
- 2 Leadership Team Sessions: Kick-Off & Debrief of Internal Findings

1 Stakeholder Engagement

2 Market Analysis

3 Program Design

4 Implementation Planning

Process

Market Analysis

We conduct a quantitative benchmarking analysis to understand how competitive your compensation structure is compared to that of your peers.

Deliverables

- ✍ Benchmarking Analysis for up to 50 Roles in CompAnalyst, Guidestar, ERI Salary & Nonprofit Assessor, 1-2 local salary surveys as requested
 - We will research teacher salaries at up to 10 district or charter peers per region
- ✍ Market Position Analysis

1 Stakeholder Engagement

2 Market Analysis

3 Program Design

4 Implementation Planning

Process

Program Design

We wrestle with the big questions first such as whether you pay people based on merit, experience, or both. Then, we apply your philosophy—grouping jobs by level, developing salary ranges, assigning wages, and identifying budget and equity implications.

Deliverables

- ✓ Compensation Philosophy
- ✓ Teacher Salary Structure Refinement (and design as needed)
 - Includes coaching on increasing attraction and retention (including budget reallocation to base salary)
- ✓ Staff Salary Structure Refinement (and design as needed)
 - Includes coaching on increasing attraction and retention (including budget reallocation to base salary)
- ✓ Wage Gap Analysis (pay ratio, living wages & wage floors, internal equity)
- ✓ 2 Task Force Sessions: Philosophy Design
- ✓ 3 Leadership Team Sessions: Teacher Structure, Staff Structure, and Structure Revisions

1 Stakeholder Engagement

2 Market Analysis

3 Program Design

4 Implementation Planning

Process

Implementation Planning

We help you craft an implementation plan and provide template materials for you to leverage as you roll out your new program.

Deliverables

- Final Report
- Dynamic Scenario Planning Tool with budget estimates provided
- 1 Leadership Team Session: Equity Audit & Final Report
- Up to 2 Implementation Consulting Calls

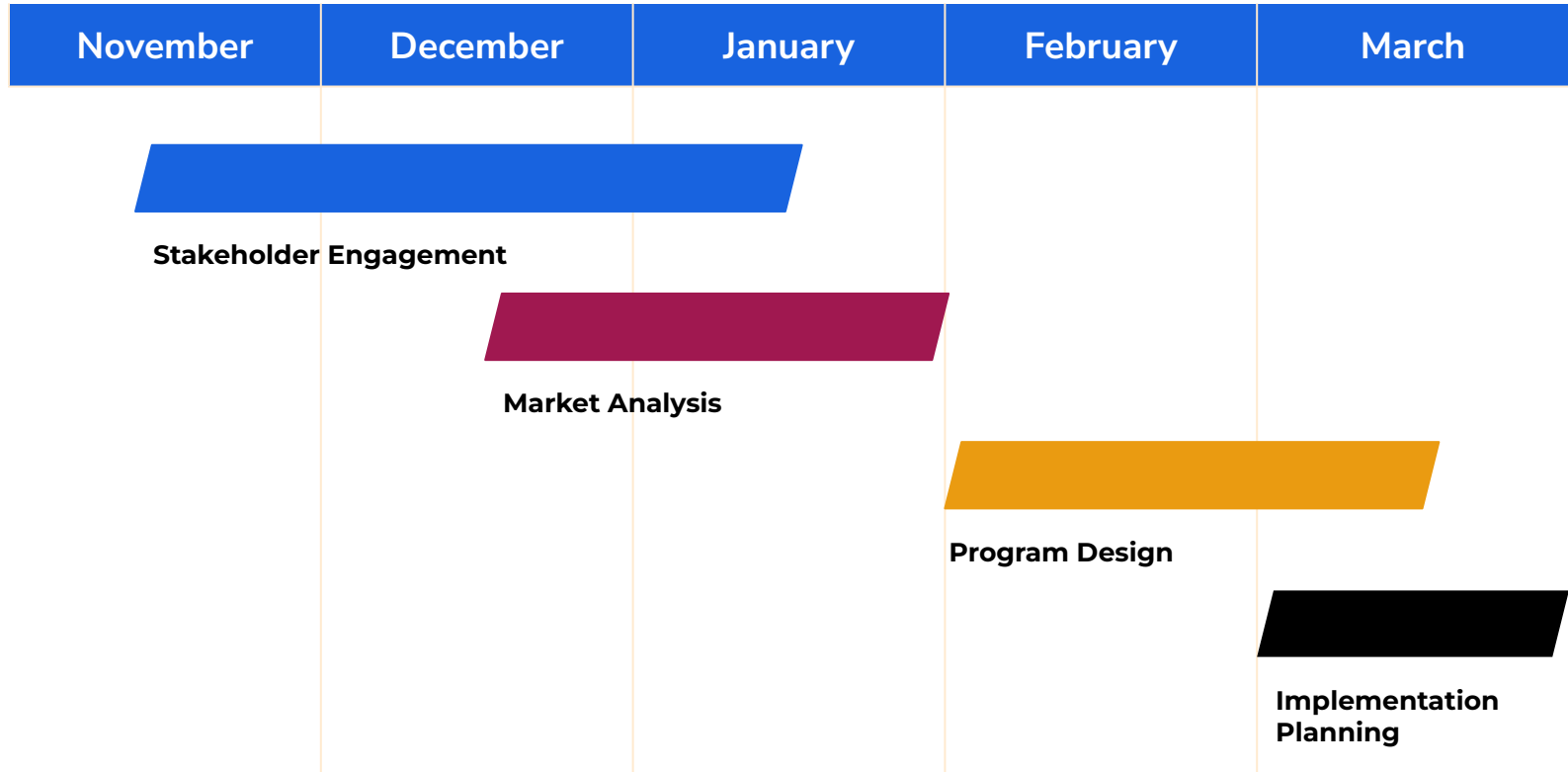
1 Stakeholder Engagement

2 Market Analysis

3 Program Design

4 Implementation Planning

Timeline





Thank you.

Jennifer Svendsen

jsvendsen@edgilityconsulting.com

**CONSULTING AGREEMENT BY AND BETWEEN
EDGILITY CONSULTING AND MAKING WAVES ACADEMY**

This agreement (the “**Agreement**”) effective as of the date stated below (“**Effective Date**”) by and between Edgility Consulting LLC, a New Hampshire limited liability company (“**Consultant**”) and Making Waves Academy (“**Client**”) (collectively referred to as “**Parties**”). Client wishes to retain Consultant to conduct a compensation study and update Client’s compensation practices and, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Background and Purpose. Consultant provides talent equity consulting services. Client desires to retain Consultant and Consultant agrees to provide to Client services on the terms and conditions set forth herein.

2. Services. Consultant shall provide to Client the services set forth in **Exhibit A** (“**Services**”), which is attached hereto and expressly incorporated herein by this reference. **Exhibit A** may be amended from time to time by the Parties pursuant to a written addendum signed by both Parties pursuant to the terms of this Agreement.

3. Duties of Client. Client agrees to cooperate with Consultant in the performance of Consultant’s services and, specifically, Client agrees to the duties assigned to Client within this Agreement and as set forth in **Exhibit A** hereto.

3.1. Support Services. Additionally, Client will provide the following support services for the benefit of Consultant: timely phone consultations and interviews, engagement with Client’s staff, and timely access to documents and forms to Consultant for purposes of completing specified services.

4. Term.

4.1. The term of services (“**Term of Services**”) pursuant to this Agreement shall commence on December 16, 2024, and shall end on April 30, 2025, unless terminated by either party in accord with Section 7 herein, which shall be considered “**Early Termination.**”

4.2. Consultant and Client may extend the Term of Services by mutual agreement, but any such agreement must be in writing and signed by both Parties.

4.3. This Agreement includes the hours, meetings, and specific engagement times and dates per Exhibit A. Any additional support or work outside of the Services will be assessed a fee according to the following rate:

- A. \$300 per hour for Managing Partners and Associate Partners
- B. \$275 per hour for Principals
- C. \$250 per hour for Senior Consultants and Consultants
- D. \$175 per hour for Analysts

Any fees will be communicated to Client with prior written approval and subject to a written addendum signed by both Parties pursuant to the terms of this Agreement noting the additional support and addition to the consulting fee (the “**Consulting Fee**”).

4.4. Should Consultant be required to pause the Services due to Client requests after the signing of the Agreement (e.g. internal conversations, decision making, office closures, etc.), Client will be assessed a fee of \$500 per week for the duration of the extension to account for Consultant providing stand-by capacity. Any additional fees will be communicated to Client with prior written approval and subject to a written addendum signed by both Parties pursuant to the terms of this Agreement noting the extended Terms of Services and addition to the Consulting Fee.

5. Representations and Warranties. Each Party agrees that it:

- A. Has the full right, power, legal capacity and authority to enter into this Agreement and to carry out its obligations hereunder;
- B. Maintains adequate and appropriate insurance, including comprehensive general liability, professional liability and workers’ compensation insurance, to cover activities under this Agreement;
- C. Will comply in all material respects with all applicable federal, state, and local laws, ordinances, codes, and regulations in performing its services hereunder;
- D. Is not subject to and will not enter into any agreement or arrangements which preclude compliance with the provisions of this Agreement.

6. Compensation. As consideration for providing the Services, Client shall pay to Consultant as follows:

6.1. Client shall pay Consultant the Consulting Fee in the amount of \$52,250.00 according to the following schedule:

- A. \$26,125.00 due upon execution of this Agreement;
- B. \$26,125.00 due upon presentation of final materials, or April 30, 2025, whichever date comes earlier in time. Invoice will be sent on March 31, 2025 to match Consultant's net 30 terms. Implementation Planning must be completed within three (3) months of the Program Design. Beyond that point, Consultant will offer one (1) hour to coach Client through their own implementation tactics.

Client shall reimburse Consultant for all pre-approved expenses not directly specified in this Agreement necessary to the performance of Consultant’s duties, including but not limited to any purchase of additional compensation data, within thirty (30) days of Consultant’s submission of an invoice or reimbursement request with supporting documentation to Client. Other possible expenses include, but are not limited to, necessary travel, meals and lodging, long distance telephone charges, photocopying, messenger and delivery services and postage.

Payment is expected upon the provision of services. If Consultant does not receive payment in full on any invoice within thirty (30) days, late charges at 10% of the outstanding

balance per month will be imposed on Client's unpaid balance after fifteen (15) days. The unpaid balance is determined by taking the beginning balance of Client's account for each month, adding any new charges and subtracting any payments made to Client's account.

6.2. All invoices and a copy of Consultant's W9 will be sent to Alton Nelson at anelson@mwacademy.org and **Accounts Payable** at **[email address]**. If ACH is the preferred method of payment, Client will send a copy of their ACH form to eaustin@edgilityconsulting.com. If paying by check, the remittance address on the invoice differs from the address on the W9. Client agrees to send payment to the following remittance address, also located on the invoice:

Edgility Consulting LLC
480 S Holly Street
Denver, CO 80246
Attn: Accounts Payable

6.3. The Parties agree and grant permission for the other Party to have the right to use the other Party's name, logo, and/or trademark for the purpose of advertising, customer and/or partner lists, website, or within other printed or electronic materials within the scope of the Services under this Agreement. This permission does not create any ownership right to the other Party therein.

7. Early Termination.

7.1. Consultant and Client shall each have the right to end the Term of Services early by providing written notice to the other party at least thirty (30) days in advance of the termination date, and such termination shall be subject to the Early Termination Payments set forth in Section 7 herein.

7.2. Consultant shall have the right to immediately end the Term of Services by written notice to Client if Client breaches any material provision of this Agreement, including, without limitation, the duties set forth in Section 3 above, or failing to make payments to Consultant when due under the terms of this Agreement, and such termination shall be subject to the Early Termination Payments set forth in Section 7 herein.

7.3. Confidentiality After Early Termination. The confidentiality provisions of this Agreement shall remain in full force and effect after the termination as set forth in Section 10 and Section 24 herein.

8. Early Termination Payments. In the event that the Term of Services within this Agreement is terminated pursuant to Section 7.1 or Section 7.2, Client shall pay any and all fees, expenses, and costs incurred by Consultant, or otherwise due and owing, as of the effective date of the termination.

9. Conflict of Interest. Consultant agrees to devote the time and resources necessary to perform the services for Client provided for in this Agreement, but shall be free to work for any

other client(s) during the term of this Agreement as long as that work does not conflict with the Services described herein.

10. Confidential Information; Non-Disclosure.

10.1. Non-Disclosure by Consultant

A. During the term of this contract, Consultant may have access to and become acquainted with information of a confidential or proprietary nature (“**Confidential Information**”), which may be either applicable or related to the present or future business of Client or the business of its members. Such Confidential Information shall be denoted as such by Client and includes, but is not limited to, employee demographic data, salary information, organizational financial information, strategic plans, human resources documents, and other information concerning employees. Consultant shall (i) not use for its own benefit or knowingly disclose to or use for the benefit of any other person, any Confidential Information without Client's prior written consent; (ii) use at least the same degree of care and precautions to protect Client's Confidential Information from disclosure that it employs with respect to its own confidential information; (iii) disclose Confidential Information only to those of its employees or contractors who require access to perform its obligations under this Agreement; and (iv) take appropriate action by instruction, agreement or otherwise with Client's employees or other persons allowed such access to satisfy the foregoing obligations. Notwithstanding any of the above, Consultant may disclose Confidential Information necessary to complete the Services contemplated hereunder and shall only use Client's Confidential Information in connection with the Services, and shall comply with applicable data privacy laws and use appropriate technological and organizational measures to protect Confidential Information and personal data from unauthorized use and access.

B. This Section shall not apply to any information which (i) is or becomes publicly available through no fault of Consultant; (ii) is already in Consultant's possession without restriction on disclosure when disclosed by Client; (iii) is independently developed by Consultant without use of Confidential Information; or (iv) is rightfully obtained from third parties without restriction on disclosure.

10.2. Non-Disclosure by Client

A. During the term of this contract, Client may have access to and become acquainted with information of a confidential or proprietary nature (“**Confidential Information**”), which may be either applicable or related to the present or future business of Consultant or the business of its members. Such Confidential Information shall be denoted as such by Consultant and includes, but is not limited to, all Consultant-created findings, tools, and resources, Survey tools, and Scenario Planning Spreadsheet tool. Client shall (i) not use for its own benefit or knowingly disclose to or use for the benefit of any other person, any Confidential Information without Consultant's prior written consent; (ii) use at least the same degree of care and

precautions to protect Consultant's Confidential Information from disclosure that it employs with respect to its own confidential information; (iii) disclose Confidential Information only to those of its employees or contractors who require access to perform its obligations under this Agreement; and (iv) take appropriate action by instruction, agreement or otherwise with Consultant's employees or other persons allowed such access to satisfy the foregoing obligations.

B. This Section shall not apply to any information which (i) is or becomes publicly available through no fault of Client; (ii) is already in Client's possession without restriction on disclosure when disclosed by Consultant; (iii) is independently developed by Client without use of Confidential Information; or (iv) is rightfully obtained from third parties without restriction on disclosure.

11. Independent Contractor.

11.1. This Agreement will not render Consultant an employee, partner, agent of, or engaging in a joint venture with Client for any purpose. Consultant is and will remain for all purposes an independent contractor.

11.2. Consultant shall be responsible for paying all federal and state taxes and FICA taxes. Consultant shall complete the services required under this Agreement according to its own means and methods of work, which shall be in the exclusive charge and control of Consultant, the Client being interested only with the ends achieved and results obtained. Consultant shall be responsible for the procurement, cost, and use of all materials, supplies, equipment, and/or additional labor needed or required to complete the requirements of the services provided pursuant to this Agreement.

11.3. Consultant acknowledges that Consultant shall not be entitled to any of the benefits provided by the Client to its employees, including but not limited to paid time off, health and welfare benefits, health and accident insurance, life insurance, or similar arrangements.

11.4. Consultant shall be entirely and solely responsible for its acts and the acts of any of its personnel, agents, or subconsultants while engaged in the performance of services under this Agreement. Any employees or subconsultants of Consultant shall also be bound to the terms and conditions of this Agreement.

11.5. Consultant hereby agrees and acknowledges that Consultant is not and will not represent or hold itself out to be an employee, agent, partner or joint venturer of or with the Client. Neither Client nor Consultant shall have the authority to bind the other in any respect. Consultant hereby acknowledges and agrees that Consultant will be solely and entirely responsible for Consultant's acts, and those of its employees, including acts of omission, during the performance of Services pursuant to this Agreement. Any individual that Consultant engages to enable Consultant to perform the services necessary to achieve the end results expected by Client shall work under the direction and control of Consultant and shall be the employee of Consultant. Client shall have no control over such individual and such individual shall not be the employee of the Client or have any relationship with the Client whatsoever.

12. Indemnity.

12.1. Client will indemnify, defend, and hold Consultant free and harmless from any obligations, costs, claims, judgments, attorneys' fees, and attachments arising from, growing out of, or in any way connected with services provided by Consultant for Client under the terms of this Agreement, unless and only to the extent that an arbitrator finds that Consultant has committed gross negligence or willful misconduct in the conduct of the Services and holds Consultant liable in whole or in part. Notwithstanding anything to the contrary in the foregoing sentence, Consultant shall indemnify, defend, and hold Client free and harmless from any obligations, costs, claims, judgments, attorneys' fees, and attachments suffered by Consultant as a result of a third party legal action caused by the gross negligence or willful misconduct of Consultant; provided that such acts or omissions by Consultant were taken without the approval or acquiescence of the Client or an agent designated for this purpose by the Client.

12.2. Consultant is not an attorney, nor licensed to practice law. Discussions can skirt legal issues and should be interpreted as opinions, or things to consider. When legal advice is desired or needed, Client will engage with counsel or provide Consultant with access to Client's attorney with approval.

12.3. Consultant is not a CPA, nor a Tax Professional. Discussions can and do involve accounting and presentation of financial results and projections. When Tax advice is requested, contact a CPA or Tax professional.

12.4. Client maintains control of all decisions and should reject advice that they do not agree with. Consultant cannot control future events, therefore cannot be responsible for long term outcomes of business or financing strategies.

13. Non-Discrimination. Client, for itself, its directors, officers, agents, employees and subcontractors, covenants and agrees that it shall not discriminate against or intimidate any employee or other person on account of age, race, color, sex, sexual orientation, handicap, disability, religious creed, ancestry, national origin, gender identity, marital status, genetic information, or veteran status. Consultant operates as an equal opportunity employer under Applicable Law; Client shall likewise operate in all respects as an equal opportunity employer under Applicable Law. Consultant shall not knowingly do business with any person that unlawfully discriminates on the basis of age, race, color, sex, sexual orientation, handicap, disability, religious creed, ancestry, national origin, gender identity, marital status, genetic information, or veteran status, or any other impermissible ground in hiring, promotion, subcontracting or procurement practices.

14. Insurance. Consultant must maintain at its own cost and expense liability policy of insurance of at least \$1,000,000 per occurrence, and \$5,000,000 aggregate. The insurance required hereby shall not limit the Consultant's obligations to indemnify Client.

15. Dispute Resolution. Any dispute, controversy or claim arising out of or relating to this Agreement, including any dispute relating to interpretation of or performance under the

Agreement (“**Dispute**”), shall be resolved in the manner set forth in this Section 15, which shall be in lieu of litigation in any court, and the Parties specifically waive any right to a jury trial of any dispute between them.

15.1. Negotiation. The Parties will attempt in good faith to resolve the Dispute promptly by negotiations between senior representatives of the Parties who have authority to settle the Dispute (each, a “**Representative**”).

15.2. Mediation. If a dispute arises between the Parties to this Agreement, whether arising from or related to the Agreement itself or arising from alleged extra-contractual facts prior to, during, or subsequent to the Agreement, including, without limitation, fraud, misrepresentation, negligence, or any other alleged tort, and if the dispute cannot be settled through negotiation, the Parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association (hereinafter “**AAA**”) under its Commercial Mediation Procedures before resorting to the arbitration proceedings laid out in Section 15.3.

15.3. Arbitration Agreement.

A. If mediation is unsuccessful, any dispute arising between the Parties, whether arising from or related to the Agreement itself or arising from alleged extra-contractual facts prior to, during, or subsequent to the Agreement, including, without limitation, fraud, misrepresentation, negligence, or any other alleged tort, the dispute shall be decided by arbitration in accordance with Title 9 of the United States Code and Chapter 542 of the New Hampshire Revised Statutes Annotated. The arbitration proceeding shall be conducted under the Commercial Rules of the AAA, or, if the AAA has ceased to exist, its successor organization or a similar organization at the time demand is made.

B. Notice of the demand for arbitration must be provided, in writing, to the other Party at the locations specified in Section 16 of this Agreement and to the AAA. Demand must be made within one hundred and eighty (180) days after the dispute has arisen, time is of the essence. Said arbitration will occur within thirty (30) consecutive days after the Party demanding arbitration delivers the written demand on the other Party, unless impracticable or the Parties mutually agree otherwise in writing. Arbitration shall be initiated and conducted virtually or at such other location mutually agreed by the Parties.

C. The arbitrator shall be mutually selected by the Parties from a list of five (5) arbitrators provided by the AAA. If the Parties cannot agree on an arbitrator within ten (10) days of presentation of the list, the Parties or their attorneys may request the American Arbitration Association to appoint the arbitrator. The arbitrator will be bound to adjudicate all disputes in accordance with the laws of the State of New Hampshire.

D. The arbitrator shall have the power to grant all legal and equitable remedies, including, but not limited to, injunction, specific performance, cancellation, accounting, attorney fees, and compensatory damages, except only that punitive damages shall not

be awarded. The arbitrator may also award prejudgment interest as applicable under New Hampshire RSA 336.

E. The arbitrator shall issue a binding decree within thirty (30) days of the conclusion of arbitration.

F. The decision of the arbitrator shall be final and binding on both Parties.

G. This Section 15 provides the sole recourse for the settlement of any disputes arising out of, in connection with, or related to this Agreement.

16. Notice. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given (i) on the date of personal service on the Parties, (ii) five (5) days after deposit in the United States Mail, certified or registered mail, return receipt requested, postage prepaid, (iii) one day after being sent by professional or overnight courier or messenger service guaranteeing one day delivery, with receipt confirmed by the courier. Unless otherwise provided in writing, any such notice shall be delivered or addressed to the Parties as follows:

Consultant:

Edgility Consulting LLC

17 Elm Street, Suite C211
Keene, NH 03431

Attn: Allison Wyatt

Client:

Making Waves Academy

4123 Lakeside Drive
Richmond, CA 94806

Attn: Alton Nelson

Failure to conform to the requirement that mailings be done by registered or certified mail shall not defeat the effectiveness of notice actually received by the addressee.

17. Entire Agreement. This document constitutes the entire agreement between the Parties, with all oral agreements being merged in this document, and supersedes all prior representations. There are no representations, agreements, arrangements, or understandings, oral or written, between or among the Parties relating to the subject matter of this Agreement that are not fully expressed herein.

18. Ownership. Except as otherwise provided, the Parties agree that all documents, designs, inventions, products, pricing, costs, future plans, business information, process

information, technical information, programs, systems, data, ideas, techniques, knowledge and proprietary and/or tangible materials authored or prepared by Consultant (and its employees, agents, consultants, or subcontractors) for Client as the Deliverables (the “**Deliverables**”) are the sole and exclusive property of Consultant and its third party licensees. If Client requests ownership or is found to use the Deliverables for profit or outside of personal use, Client shall pay Consultant a leasing payment of fifteen thousand dollars (\$15,000.00) (the “**Leasing Payment**”). Except as otherwise provided, upon payment in full of all fees and other amounts due under this Agreement, and provided that Customer is not in material breach of this Agreement, Consultant grants to Client a perpetual, worldwide, non-exclusive, non-transferable license to use the Deliverables solely for the purpose expressly set forth in any applicable Statement of Work. Except as otherwise provided herein, Client shall not have the right to license, sublicense, or otherwise transfer to others the right to use the Deliverables or Consultant's information without Consultant's prior written consent.

19. Waiver. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit thereof, but no such waiver shall affect or impair the right of the waiving party to require observance, performance or satisfaction either of that term or condition as it applies on a subsequent occasion or of any other term or condition hereof.

20. Amendment. The provisions of this Agreement may be modified at any time by written agreement of the Parties. Any such agreement hereafter made shall be ineffective to modify this Agreement in any respect unless in writing and signed by the Parties against whom enforcement of the modification or discharge is sought.

21. Severability. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement which can be given effect without the invalid provision shall continue in full force and effect and shall in no way be impaired or invalidated.

22. Binding Effect. The Parties expressly agree that this Agreement is binding on each other's successors, heirs, assigns, beneficiaries, executors, administrators, and trustees.

23. Effective Date. This Agreement is effective as of the date signed by all Parties.

24. Confidentiality After Termination. The confidentiality provisions of this Agreement shall remain in full force and effect after the termination of this Agreement.

25. Governing Law. The rights and obligations of the Parties and the interpretation and performance of this Agreement shall be governed by the laws of the State of New Hampshire, excluding its conflicts of laws rules.

26. Parties in Interest. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the Parties to it and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any

party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.

27. Captions. All paragraph captions are for reference only and shall not be considered in construing this Agreement.

28. Construction. This Agreement shall not be construed against any party, and instead shall be construed as though all Parties have participated in its drafting. No promises or inducements have been made to the Parties to this Agreement. This Agreement is entered into freely and voluntarily.

29. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

30. Waiver of Contractual Rights. The failure of either Party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that Party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties have executed this Agreement.

“Consultant”

“Client”

Edgility Consulting LLC
17 Elm Street
Suite C211
Keene, NH 03431

Making Waves Academy
4123 Lakeside Drive
Richmond, CA 94806

By: _____

By: _____

Name: Allison Wyatt

Name: Alton Nelson

Title: Managing Partner

Title: Chief Executive Officer

Date: _____

Date: _____

EXHIBIT A
DESCRIPTION OF SERVICES

<p>Stakeholder Engagement Timeline: Dec 16-Feb 14</p>	<p>We combine qualitative conversations across your organization (teachers, principals, central office staff) with a quantitative analysis of opportunity gaps to identify priorities for more equitably managing and compensating talent.</p> <p><u>Activities and Deliverables:</u></p> <ul style="list-style-type: none"> \ Stakeholder Engagement Plan \ Talent Equity Assessment \ Up to six (6) Focus Groups \ Five (5) 1:1 Interviews \ Findings Report \ Two (2) Leadership Team Sessions: Kick-Off and Debrief of Internal Findings
<p>Market Analysis Timeline: Jan 13-Feb 28</p>	<p>We conduct a quantitative benchmarking analysis to understand how equitable and competitive your compensation structure is compared to that of your peers.</p> <p><u>Activities and Deliverables:</u></p> <ul style="list-style-type: none"> \ Benchmarking Analysis for up to 50 roles <ul style="list-style-type: none"> — CompAnalyst, Guidestar, ERI Salary & Nonprofit Assessor, one to two (1-2) local salary surveys as requested — We will research teacher salaries at up to 10 District or Charter Peers per region \ Market Position Analysis
<p>Program Design Timeline: Mar 3-Apr 18</p>	<p>We wrestle with the big questions first such as whether you pay people based on merit, experience, or both. Then, we apply your philosophy—grouping jobs by level, developing salary ranges, assigning wages, and identifying budget and equity implications.</p> <p>If more than one (1) structure is requested, the Consulting Fee will increase according to the additional amount of work requested. Any fees will be communicated to Client with prior written approval and agreed upon by signing this Agreement or by signing an addendum to this Agreement.</p>

Activities and Deliverables:

- ∖ Compensation Philosophy
- ∖ Teacher Salary Structure Refinement (and design as needed)
 - Includes coaching on increasing attraction and retention and budget reallocation to base salary
- ∖ Staff Salary Structure Refinement (and design as needed)
 - Includes coaching on increasing attraction and retention and budget reallocation to base salary
- ∖ Wage Gap Analysis (pay ratio, living wages & wage floors, internal equity)
- ∖ Two (2) Task Force Sessions: Philosophy Design
- ∖ Three (3) Leadership Team Sessions: Teacher Structure, Staff Structure, and Structure Revisions

Implementation Planning

We help you craft an implementation plan and provide template materials for you to leverage as you roll out your new program.

Timeline: April

Implementation support must be completed within three (3) months of the Program Design. Beyond that point, Consultant will offer one (1) hour to coach Client through their own implementation tactics.

Activities & Deliverables:

- ∖ Final Report
- ∖ Customizable Manager Toolkit
- ∖ Dynamic Scenario Planning Tool
 - Budget estimates provided
- ∖ One (1) Leadership Team Session: Equity Audit & Final Report
- ∖ Up to two (2) Implementation Consulting Calls

Client Responsibilities

In order to support this work, Client will:

- ∖ Make pertinent senior leadership staff available for conversations and meetings
 - ∖ Provide Consultant with recent staff survey data, current compensation information, and other relevant details
 - ∖ Notify Consultant immediately of any changes to the project plan, expected deliverables, or timeline
-

Coversheet

Teach for America (TFA) Memorandum of Understanding

Section: IV. Action Items
Item: G. Teach for America (TFA) Memorandum of Understanding
Purpose: Vote
Submitted by: Elizabeth Martinez
Related Material: CMO PSA_MWA 10.18.24_not signed.pdf

BACKGROUND:

MOU between Making Waves Academy and TFA. The MOU outlines MWA's partnership with MWA to:

- recruit and select teachers
- source teacher candidates
- place full-time teachers at MWA

RECOMMENDATION:

We recommend the board reviews and approves the MOU between TFA and MWA.

CHARTER MANAGEMENT ORGANIZATION EDUCATIONAL PROFESSIONAL SERVICES AGREEMENT BETWEEN TEACH FOR AMERICA, INC AND MAKING WAVES ACADEMY

This educational professional services agreement (“Agreement”) is dated October 18, 2024 and is between Teach For America, Inc. (“Teach For America”), a Connecticut based non-profit headquartered at 25 Broadway, New York, NY 10004, with regional offices located 401 Grand Avenue Oakland, CA and Making Waves Academy, a charter management organization (“CMO”), at 4123 Lakeside Drive, Richmond, CA 94806 (each, “Party” and collectively “the Parties”).

RECITALS

WHEREAS, Teach For America is a national leader in recruiting, selecting, training and providing ongoing professional development to individuals committed to closing the achievement gap by serving as effective classroom teachers specifically equipped to enhance student achievement in under-resourced school systems.

WHEREAS, CMO seeks to recruit new teachers who are trained to lead students to academic achievement and to equip said teachers with ongoing professional development and support to further develop and sustain their professional practice. Further, CMO seeks access to a pipeline of qualified candidates to meet its human capital needs and to fill leadership vacancies at various levels within the CMO.

NOW THEREFORE, CMO and Teach For America agree to be bound by the terms and conditions of this Agreement.

AGREEMENT

I. TEACHER CANDIDATE RECRUITMENT, SELECTION AND HIRING

CMO Responsibilities:

- A. CMO agrees to collaborate with Teach For America on the hiring process for Teachers (as defined in paragraph D below).

CMO agrees to hire the number (the “Agreed Number”) and distribution of Teachers set forth in **Exhibit A**.

- B. CMO will use its best efforts to hire the Agreed Number of Teachers throughout the spring and summer, and no later than the August 1 of each year.
- C. CMO agrees that Teach For America Teachers will not provide any religious instruction; CMO also agrees that it will not place Teach For America Teachers at any for-profit schools within its network.

Teach For America Responsibilities:

- D. Candidate Recruitment and Selection. Teach For America will use its reasonable efforts to provide CMO with the Agreed Number of Teachers set forth in **Exhibit A**, using the process and eligibility requirements outlined in **Exhibit B**, but Teach For America does not guarantee its ability to do so.
- E. Teacher Sourcing. Teach For America will recruit, select, and present to the CMO for CMO’s employment, Teachers who meet applicable federal, state and/or local educational standards and requirements for teacher licensure (herein referred to as “Teachers”) and who hold (or in the process of obtaining) appropriate certification. For the purposes of this Section, only those requirements in effect at the time that the Teacher is offered employment will be applicable.

II. TEACHER PLACEMENT AND PROFESSIONAL DEVELOPMENT

CMO Responsibilities:

- A. CMO acknowledges that there is an expectation that CMO will employ Teachers hired under this Agreement for a minimum of two (2) years, provided that the Teacher remains an employee in good standing in the CMO's sole discretion. CMO may also continue to employ individual Teachers beyond the two-year commitment by mutual agreement between CMO and such Teacher.
- (i.) CMO agrees that Teachers hired under this Agreement will function as classroom teachers and will not serve as aides, assistants, or in another adjunct capacity.
 - (ii.) CMO will provide Teachers the same salary and benefits as it provides for other similarly-situated teachers employed by CMO. This obligation extends to providing Teachers returning for their second year of service with at least the same seniority rights and salary as are provided to other full-time alternatively certified second-year teachers. Notwithstanding the above, Teach For America acknowledges it exercises no control of the salary and benefits offered to Teachers per this Agreement.
 - (iii.) Nothing in this Agreement shall be construed to grant additional employment rights to individual Teachers.
 - (iv.) Nothing in this Agreement shall be construed to make Teach For America party to any Teacher employment agreement or permit Teach For America to interfere in the employment relationship between Charter School and an employed Teacher.
 - (v.) Nothing in this Agreement shall be construed to imply that an employer-employee relationship exists between Teach For America and any individual Teacher.
- B. Compliance with Anti-Harassment and Non-Discrimination Regulations. Teach For America believes all Teachers should be able to work in an safe, inclusive, and equitable environment free from all forms of unlawful discrimination based on a characteristic or a protected status. To that end, CMO will provide a copy of their internal harassment policies and/or procedures prior to signing this Agreement. CMO acknowledges that not consistently enforcing their policies and procedures constitutes a breach of this Agreement, and that such judgment is at the sole discretion of Teach For America.

C. Prohibited Activities and AmeriCorps Service Requirements. CMO acknowledges that Teachers serving at district schools may be serving as members of AmeriCorps, and as such, are subject to the rules and requirements of AmeriCorps and the Serve America Act and are required to refrain from engaging, directly or indirectly in certain activities while teaching, accumulating service hours towards an education award or otherwise engaging in activities supported by the AmeriCorps program (45 CFR § 2520.65). These restrictions pertain to when Teachers are enrolled in the AmeriCorps program and are on the clock at their school, including teaching time, passing and planning periods and professional development sessions. A full list of prohibited activities can be found in attached **Attachment A** but in general, Teachers may not (1) attempt to influence legislation or (2) participate in or endorse political events or activities.

- (i.) CMO will not require Teachers to engage in any Prohibited Activities and shall post a list of Prohibited Activities in all locations where Teachers serve, when possible.
- (ii.) CMO acknowledges they may be asked to complete AmeriCorps Service Verification forms for Teachers.
- (iii.) For the avoidance of doubt, Teachers may exercise their rights as private citizens and may participate in the activities listed above on their initiative, on non-AmeriCorps time, and using non- CNCS funds.

Teach For America Responsibilities

D. Services. Prior to entering the classroom, all Teacher candidates will undergo pre-service training designed and delivered by Teach For America and/or a qualified educator preparation program. During the course of the academic year, Teach For America will provide professional development services and activities for Teachers. These services may include periodic classroom observations by regional program staff, videotaping of instruction with review of instructional technique, co-investigative discussions to facilitate Teacher capacity for self-reflection and evaluation of instructional practice using student achievement data, and content area/grade-level workshops facilitated by veteran teachers.

If professional development services must be provided virtually, at Teach For America's discretion, Teach For America shall provide equivalent services to the extent possible.

E. Resources. Teach For America will facilitate teacher access to an assortment of resources including sample lesson plans, assessments, grade tracking systems, and content area/grade level instructional materials. Professional development services will be available to all Teachers during their first two years in the classroom.

F. Data Access

- (i.) During the course of the academic year, Teach For America shall provide on behalf of CMO various professional development services and activities for participating Teachers as well as on-line data storage services to facilitate such professional development services (the "Professional Development and Data Storage Services"). These professional development services will be available to all Teachers during their first two years in the classroom. To facilitate provision of these professional development services, Teach For America may provide on-line data storage services, including transfer and storage of identifiable student information on Teach For America's software and servers.
- (ii.) To facilitate provision of the Professional Development Services, CMO may disclose to Teach For America student-related records and personally identifiable information contained in such records (collectively, "Student Records"). Pursuant to its obligations under the Family Educational Rights and Privacy Act, 20 USC §1232g, and its implementing regulations, 34 CFR pt. 99, as each may be amended from time to time ("FERPA"), CMO hereby acknowledges that, in the course of providing the Professional Development Services, Teach For America is a school official with legitimate educational interests in the Student Records disclosed to Teach For America, pursuant to 34 CFR §99.31(a)(1).
- (iii.) Teach For America agrees to use, maintain, and redisclose Student Records only in accordance with the requirements of FERPA, as permitted by this Agreement and/or otherwise authorized by the CMO and in compliance with the student data

privacy requirements contained in the Data Sharing Agreement, a form of which is attached and incorporated hereto as, **Attachment B** to this Agreement, or by law, and only for the purposes for which the disclosure was made.

(iv.) Teach For America may re-disclose Student Records to third parties pursuant to Teach For America's provision of the Professional Development and Data Storage Services, as provided in 34 C.F.R. § 99.33(b), provided that Teach For America shall, in advance, provide the names of such parties and a brief description of such parties' legitimate educational interest in receiving such information.

G. Certification. Teach For America will ensure that Teachers are enrolled in an alternative certification/licensure program that enables Teachers to obtain appropriate credentials to be a classroom teacher of record according to the requirements of Every Student Succeeds Act and applicable federal and state regulations in existence at the time of signature of this agreement.

H. Credentialing. Individual Teachers are responsible for completing all credential requirements. Teach For America is not responsible, and shall not be in breach of any provision of this Agreement, in the event of any failure by an individual Teacher to fulfill obligations to maintain their teaching credentials or obtain necessary waiver(s) to remain a classroom teacher of record.

III. GENERAL PROVISIONS

A. Fees-for-Service. In recognition of the costs incurred by Teach For America for the recruitment, selection, training, and professional development support of Teachers, CMO agrees to pay Teach For America an annual fee of \$5000 per Teacher for each year that each Teacher is employed with CMO under this Agreement.

B. Invoice and Payment. Teach For America will invoice CMO for all amounts due under this Agreement and payment will be made no later than February 1 of each calendar year. A

failure to provide an invoice does not constitute a breach of contract on behalf of Teach For America nor does such a failure negate the CMO's ultimate responsibility to pay.

C. Non-Refund Policy. Teach For America has no obligation to refund to CMO any amount paid by CMO regarding any Teacher for any reason whatsoever.

D. Term. The term of this Agreement will cover all Teachers whose employment begins with the CMO during the 2025-2026, 2026-2027, or 2027-2028 academic years. This Agreement will expire on the last day of the 2028-2029 academic year.

E. Termination. This Agreement may be terminated as follows:

- (i.) at any time by mutual written agreement of the Parties;
- (ii.) by either party, upon thirty (30) days prior written notice to the other Party, provided that the terminating Party provides notice no later than 120 days prior to the end of the current academic year; or
- (iii.) by either Party upon written notice to other Party in the event of a material breach of this Agreement that is incapable of being cured or, if capable of being cured, is not cured within thirty (30) days following receipt by the breaching party of written notice of such breach from the non-breaching Party.

In the event of termination, Teach For America will be entitled to all outstanding amounts due up to the date of termination.

F. Survivability and Effect of Termination. Except as otherwise specifically provided, if this Agreement expires or is terminated by either party, it shall become void. In the event of the expiration or termination of this Agreement, Sections IIA-C (CMO Responsibilities) shall survive and will remain in effect until such time as there are no Agreed Number of Teachers in their second year of employment with CMO. In addition, Sections IIIF (Survivability and Effect of Termination), IIIG (No Warranty) and IIIH (Mutual Indemnification) and IIII (Limitation of Liability) shall survive the expiration or termination of this Agreement indefinitely.

G. No Warranty. CMO hereby agrees and acknowledges that Teach For America does not make and has not made any representation and warranty (express or implied) as to the fitness of any Teacher presented or provided by Teach For America and CMO shall indemnify and hold harmless the TFA Indemnities (as defined below in the Section related to Mutual Indemnification) from and against any Losses (also defined below in the same Section below) resulting from any claim related to the services provided by Teach For America, including, but not limited to, claims that any Teacher presented or provided by Teach For America was unfit for the position for which he or she was hired by CMO.

H. Mutual Indemnification

- (i.) Each Party shall indemnify and hold harmless the other Party and its officers, directors, employees and agents (the “Indemnities”) from and against any and all losses, liabilities, claims, damages, costs and expenses (including attorneys’ fees) (“Losses”) to which such Indemnitee may become subject arising out of a breach of this Agreement by the indemnifying Party, except to the extent such Losses result from the willful misconduct or gross negligence of such Indemnitee.
- (ii.) To the extent permitted by applicable state laws and regulations, neither Party shall have any liability to the other Party with respect to Losses asserted after 6 months of the expiration or termination of this Agreement.

I. Limitation of Liability

- (i.) Neither Party nor any of its officers, directors, employees or agents shall be liable to the other Party for any Loss incurred in connection with the matters to which this Agreement relates, except for a loss resulting from willful misconduct or gross negligence of such Party; provided that in no event shall any liability be in excess of the aggregate amount of the value of this Agreement.
- (ii.) To the extent permitted by applicable state laws and regulations, neither Party shall have any liability to the other Party with respect to Losses asserted after 6 months of the expiration or termination of this Agreement, whichever is earliest.

- I. Employment Status. Teach For America and CMO agree that none of the Teachers assigned to CMO under this Agreement is an agent or employee of Teach For America, and no such Teacher has any right or authority to create or assume any obligation, express or implied, on behalf of Teach For America or to bind Teach For America in any respect whatsoever.

- J. Amendment/Modification/Extension. Any amendment/modification or waiver must be in writing and signed by each Party.

- K. Counterparts. This Agreement may be executed in any number of counterparts (including by electronic transmission).

- L. Governing Law. This Agreement and all matters relating hereto shall be governed by, construed and interpreted in accordance with the laws of the State of [California].

- M. Severability. If any term or provision of this Agreement is determined to be illegal, unenforceable or invalid in whole or in part for any reason, such provisions or part thereof shall be stricken from this Agreement, and such provision shall not affect the legality, enforceability or validity of the remainder of this Agreement. Such stricken provision shall be replaced, to the extent possible, with a legal, enforceable and valid provision that is as similar in tenor to the stricken provision as is legally possible.

- N. Notices. Any notices to either Party under this Agreement shall be in writing and delivered by hand or sent by nationally recognized messenger service, or by registered or certified mail, return receipt requested, to the addresses set forth below or to such other address as that Party may hereafter designate by notice.

CMO CONTACT

Name: _____
Title: _____
Address: _____
Email: _____

**TEACH FOR
AMERICA:**

With an electronic copy to:


Name: Beatrice Viramontes
Title: Executive Director
Address: 401 Grand Ave Suite 400
Oakland, CA 94610
Email: Beatrice.Viramontes@teac
hforamerica.org

Name: TFA Legal Affairs
Email: LegalAffairs@teachforamerica.org
**Send only notices related to breach of contract
and indemnity.*

- A. Waiver. A waiver or a breach or default under this Agreement shall not be a waiver of any other subsequent breach or default. The failure or delay in enforcing compliance with any term or condition of this Agreement shall not constitute a waiver unless expressly waived in writing.
- B. Authority. This Agreement supersedes all communications between the parties related to the subject matter of this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, each of CMO and Teach For America has caused its duly authorized representative to sign this Agreement in the space provided below.

By:	_____	By:	
Name:	_____	Name:	Beatrice Viramontes
Title:	_____	Title:	Executive Director, Teach For America
Address:	_____	Address:	401 Grand Ave Suite 400
	_____		Oakland, CA 94610
	_____		_____

Teach For America

Contract Owner Attestation:

This contract required legal changes to the required terms and was reviewed/approved by TFA Legal Affairs in this final form.

This contract did not require legal changes and was not reviewed by TFA Legal Affairs.

Name: Marissa Kanemura-Morin

MD, School Partnerships &
Title: Alumni Talent

EXHIBIT A

Certification (Subject) Area	Grade Level	Agreed Number of Teachers	Academic Years of Employment
Multiple Subjects K-8, Special Education K-12, Single Subject (ELA, Social Science, Math, Science)	K-12	0-4	2025-2026, 2026-2027, 2027-2028

Fees shall be determined by the actual number of Teachers hired under this Agreement.

- i. Each cohort of Teachers employed pursuant to this clause is in addition to Teachers from prior cohorts employed by the CMO and who are returning for their second year of employment.
- ii. If Teach For America provides CMO with a number of Teachers that is lower than the Agreed Number, the number of Teacher candidates provided will constitute the Agreed Number for purposes of determining any fees that the CMO owes Teach For America.
- iii. In the event that the CMO employs Teachers above the Agreed Number, CMO agrees to pay the agreed upon fees for the additional Teachers.

EXHIBIT B

- A. Hiring Process. CMO and Teach For America will collaborate in good faith to facilitate the efficient hiring of individual Teachers.
- i. This obligation will include, to the extent permissible and feasible, the use of specialized hiring practices such as hiring fairs and telephone interviews.
 - ii. CMO and Teach For America will collaborate in good faith to identify individual schools within CMO appropriate for Teachers.
- B. Eligibility Requirements. In order to be considered “eligible” for employment under this agreement, each Teacher candidate presented must meet the following criteria:
- i. Successful completion of the basic skills requirement as outlined by the California Commission on Teacher Credentialing.
 - ii. Possession of a baccalaureate or higher degree from a regionally accredited college or university.
 - iii. A Certificate of Clearance issued by the California Commission on Teacher Credentialing.

ATTACHMENT A AMERICORPS PROHIBITED ACTIVITIES

Citations:

45CFR § 2520.65 - - <https://www.ecfr.gov/current/title-45/subtitle-B/chapter-XXV/part-2520/section-2520.65>

While charging time to the AmeriCorps program, accumulating service or training hours, or otherwise performing activities supported by the AmeriCorps program or CNCS, staff and members may not engage in the following activities:

- a. Attempting to influence legislation;
- b. Organizing or engaging in protests, petitions, boycotts, or strikes;
- c. Assisting, promoting, or deterring union organizing;
- d. Impairing existing contracts for services or collective bargaining agreements;
- e. Engaging in partisan political activities, or other activities designed to influence the outcome of an election to any public office;
- f. Participating in, or endorsing, events or activities that are likely to include advocacy for or against political parties, political platforms, political candidates, proposed legislation, or elected officials;
- g. Engaging in religious instruction, conducting worship services, providing instruction as part of a program that includes mandatory religious instruction or worship, constructing or operating facilities devoted to religious instruction or worship, maintaining facilities primarily or inherently devoted to religious instruction or worship, or engaging in any form of religious proselytization;
- h. Providing a direct benefit to—
 - i. A business organized for profit;
 - ii. A labor union;
 - iii. partisan political organization;
 - iv. A nonprofit organization that fails to comply with the restrictions contained in section 501(c)(3) of the Internal Revenue Code of 1986 related to engaging in political activities or substantial amount of lobbying except that nothing in these 9 provisions shall be construed to prevent participants from engaging in advocacy activities undertaken at their own initiative; and
 - v. An organization engaged in the religious activities described in paragraph 3.g. above, unless CNCS assistance is not used to support those religious activities;
- i. Conducting a voter registration drive or using CNCS funds to conduct a voter registration drive;
- j. Providing abortion services or referrals for receipt of such services; and
- k. Such other activities as CNCS may prohibit.

Individuals may exercise their rights as private citizens and may participate in the activities listed above on their initiative, on non-AmeriCorps time, and using non- CNCS funds. Individuals should not wear the AmeriCorps logo while doing so.

ATTACHMENT B
FORM OF DATA SHARING AGREEMENT

Making Waves Academy and Teach For America, Inc. Data Sharing Agreement

This Data Sharing Agreement (“DSA”), effective on the date of execution by the last signing Party (the “Effective Date”), is made and entered into by and between Teach For America, Inc. (“Teach For America,” or “Recipient”), and Making Waves Academy (“Partner”), (each a “Party” and collectively, the “Parties”).

WHEREAS, the Partner and Teach For America entered into a Professional Services Agreement (“PSA”) or Memorandum(s) of Understanding (“MOU”)] effective between August 13, 2024 and June 30, 2029 whereby Teach For America agreed to recruit, select, train and provide ongoing professional development to individuals committed to closing the achievement gap by serving as effective educators, which may include, but is not limited to Teach For America Corps Members, alumni, fellows and TFA Ignite Fellows, (“Participants”). specifically equipped to enhance student achievement in under-resourced school systems.

WHEREAS, Teach For America desires to use the Partner Data, defined below, to track the growth and achievement of students served by Participants supported by Teach For America. Teach For America seeks to measure the performance of these Participants within their contexts in order to provide: tailored support and professional development programming for these Participants, evaluations and evolutions of our model for selecting new Participants into programming, and support Partner in improving educator development, effectiveness and student outcomes. Teach For America also seeks to use summative data to report to its constituents (funders, community partners, board members) regarding programmatic efficacy and growth. As such, under 34 CFR 99.31(a) Teach For America has a legitimate educational interest in accessing and using, and (b) Partner may share with Teach For America, the Partner Data described herein;

WHEREAS, The Parties wish to enter into this DSA, which sets forth the terms under which the Parties will share the Partner and Teach For America data consistent with appropriate confidentiality obligations and applicable laws;

NOW THEREFORE, The Parties agree as follows:

I. Definitions

- A. “Breach” will mean any actual or reasonably suspected unauthorized access, acquisition, use, disclosure, loss, modification, destruction, or inability to account for Partner Data.
- B. “Student Record Data” means and refers to the data described more fully in **Appendix A** that Partner provides to Teach For America in connection with this DSA.

- C. “Cultivate Survey Data” means and refers to data collected through the Cultivate student survey via UChicago Impact’s Survey Administration Tool from students in Participant classrooms, grades 5-12, as described more fully in **Appendix B**.
- D. “Panorama Survey Data” means and refers to data collected through the Panorama Student Survey from students participating in the Ignite program as described more fully in **Appendix C**.
- E. “Partner Survey Data” individually and collectively refers to both Cultivate Survey Data and Panorama Survey Data.
- F. “Video & Audio Data” means and refers data described as videotaping or recording of instruction or recording of the audio of in in-person or virtual spaces for review of instructional technique, which are manually transferred or uploaded to Teach For America’s software and servers in connection with this DSA, as described more fully in **Appendix D**.
- G. “Elevate Tool” refers to a Cultivate-aligned progress monitoring tool administered through PERTS to support educator development and continuous improvement as described more fully in **Appendix B**.
- H. “Pencil Spaces” refers to the virtual learning platform utilized for Ignite tutoring as described more fully in **Appendix E**, while “Pencil Spaces Data” refers to all data contained therein.
- I. “Partner Data” collectively refers to Student Record Data, Cultivate Survey Data, Panorama Survey Data, Pencils Spaces Data, Video & Audio Data and data collected using the Elevate Tool, referenced above.
- J. “Aggregate Partner Data” collectively refers to de-identified Partner Data aggregated with counts of no less than 5.
- K. “FERPA” means and refers to the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, and implementing regulations set forth in 34 CFR Part 99.
- L. “PPRA” means and refers to the Protection of Pupil Rights Amendment, 20 U.S.C. § 1232h and implementing regulations set forth in 34 CFR Part 98.
- M. “Personal Data” means and refers to any information that identifies or that can reasonably be used to identify a specific individual, including but not limited to any information that meets the definition of “Personally Identifiable Information” set forth in 34 C.F.R. § 99.3
- N. “Privacy and Security Laws” means and refers to (i) all applicable U.S. federal, state, and local laws, rules, regulations, directives, and governmental requirements currently in effect and as they become effective relating in any way to privacy, confidentiality, security, or breach notification of Personal Data, including but not

limited to FERPA and (ii) all applicable industry standards concerning privacy, data protection, confidentiality or information security.

II. Description of Data Access, Exchange and Use

- A. Pursuant to Partner’s obligations under FERPA, and its implementing regulations as may be amended, Partner agrees that Teach For America performs an institutional service. Specifically, due to Partner’s provision of Teach For America services, such as tailored support and professional development programming for these Participants, and the associated evaluation and evolution of programming offered to Participants and the Partner, Partner agrees that Teach For America is a school official with legitimate educational interest in the disclosed Partner Data.
- B. Partner further agrees as follows:
 1. Student Record Data. Partner will provide the Student Record Data described in **Appendix A** to Teach For America in a form, format, frequency, and security feature mutually agreed by the Parties and laid forth in **Appendix A**.
 2. Cultivate Survey Data and Elevate Tool. Participants will receive a unique link for student survey administration through UChicago Impact’s Survey Administration Tool; link will be shared with students and responses will be kept confidential and stored on secure servers. Only UChicago Impact staff and agents necessary for administration of the survey will have access to student and teacher identifiers during administration as described in **Appendix B**. In addition, Participants may administer Elevate, a Cultivate-aligned progress-monitoring tool administered through PERTS to further support educator development and continuous improvement.
 3. Panorama Survey Data. Ignite site leaders will receive a unique link for student survey administration through Panorama Education’s Survey Administration Tool or another secure survey administration tool; individual access codes will be shared with students and responses will be kept confidential and stored on secure servers. If Panorama Education’s Survey Administration Tool is utilized, only Panorama Education staff and agents necessary for administration of the survey will have access to student identifiers during administration as described in **Appendix C**.
 4. Video & Audio Data. Participants will transfer or upload Partner Video and Audio Data to Teach For America in a form, format, frequency, and security mutually agreed by the Parties and set forth in **Appendix D**.
 5. Pencil Spaces and Pencil Spaces Data. Ignite site leaders, Participants, and students will receive unique logins for Pencil Learning Technologies,

Inc's Pencil Spaces web-based platform associated with their school email address. Emails, logins, names, and all associated data from utilizing the platform will be stored on secure servers. Only Pencil Learning Technologies staff and agents necessary for software administration will have access to student, Ignite site leader, and fellow information as described in **Appendix E**.

6. Aggregate Partner Data. Consistent with FERPA, Partner agrees that Teach For America will retain and use Aggregate Partner Data to drive programmatic impact, including but not limited to developing training; improvement of services; externally sharing learnings of programmatic impact at scale, and other program strategies ("Additional Uses"). Partner also agrees that Aggregate Partner Data may be redisclosed to research institutions which support Teach For America in conducting deeper research studies ("Research Uses") and may be used with other 3rd party tools ("Additional Tools") to further improve Teach For America's program services.
7. Teach For America may obtain additional data, use of data, or use of 3rd party data tools, surveys or systems, that collect or utilize FERPA-protected data, via submitting written notices, to Partner at any time, which detail the names of such parties and a brief description of such parties' legitimate educational interest in receiving such information, and an opt-out function. For the avoidance of doubt, this form of notice does not entail nor require a written contract amendment; nor does this notification apply to the use of Aggregate Partner Data. If Partner agrees to provide such data or to an additional use of FERPA-protected data, all terms of this agreement apply to the additional data, use of data or use of 3rd party tools. This includes ongoing data for subsequent cohort years, in which Teach For America and Partner have entered a PSA, after this original DSA is signed.

D. Teach For America agrees as follows:

1. Access to Teacher Evaluation/Observation data at the identified individual teacher level will be limited solely to Teach For America regional and national staff (after Participants execute **Attachment C**).
2. Access to Student Record Data at the individual student level will be limited solely to appropriate Teach For America, staff and contractors. Teach For America staff will acknowledge and sign the Teach For America Information Confidentiality and Security Policy ("ICSP"). The ICSP provides guidance on processes and procedures related to the access,

use, sharing, storing, and disposal of Personally Identifiable Information (PII) and student record data as outlined in the Family Educational Rights and Privacy Act (FERPA) and the PPRA.

3. Access to student-level Cultivate Survey and Elevate Tool Data will be limited solely to Teach For America staff members, contractors, and Participants for ongoing coaching and development of Participants and programmatic improvement.
4. Access to student-level Panorama Survey Data will be limited solely to Teach For America Participants, staff members, contractors, Ignite site leaders, and school leaders for ongoing program improvement and development.
5. Access to Partner Video & Audio Data will be limited solely to Teach For America staff members, contractors, and Participants for ongoing coaching and development of current and future Participants.
6. Access to Pencil Spaces Data will be limited solely to Teach for America Participants, staff members, contractors, Ignite site leaders, and school leaders for tutoring administration, ongoing coaching and development of Participants, and program improvement.
7. No student identifiable information in the Partner Data will be reported externally; all data will be reported in the aggregate (with groups not less than 5). Partner Data may not be loaned or otherwise conveyed to anyone other than staff, current and future Participants, and contractors using software services to securely house and host this data. Contractors accessing Partner Data will sign agreements that include confidentiality provisions and be bound to the applicable process and procedures related to access, use, sharing, storing and disposal of PII and student record data as outlined in FERPA and PPRA as appropriate.
8. Aggregate Partner Data; Additional Uses.
 - a) Aggregate Partner Data will be used to drive programmatic impact and improvement through various Additional Uses, Research Uses and through the use of Additional Tools. Teach For America will not share Aggregate Partner Data for student cohorts less than five (5). For the avoidance of doubt, Partner Data will only be used for the solely for the purposes agreed upon by the parties.
 - b) Teach For America may externally share de-identified and aggregate analyses and conclusions that do not identify students or the Partner. Teach For America will not externally share or publish conclusions from any analyses that identifies the Partner, without the prior consent of Partner.

- c) Based on Partner's request, Teach For America agrees to share any findings from its analyses and/or aggregate reports with Partner.

III. DUTIES

- A. The Partner will perform the following duties:
 - i. Provide data for the purposes of this Agreement in compliance with the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. section 1232g and 34 C.F.R, section 99, and related California Education Code provisions.
 - ii. Provide Teach For America with information security specifications required to transmit pupil record information electronically in the form, format, frequency, and security features laid out in **Appendix A**.
 - iii. Pursuant to Partner's obligations under FERPA and the PPRA, Partner authorizes Teach For America and Participants, by execution of this Agreement, to administer Cultivate, Elevate or Panorama surveys to students in Participant classrooms or those engaging in Teach For America programming in the form, format, frequency and security features laid out in **Appendix B and Appendix C**.
 - iv. Authorizes Teach For America's Participants to record instruction in in-person or virtual spaces for review of instructional technique.
 - v. Authorizes Teach For America to enter emails and names of students participating in Ignite tutoring into the Pencil Spaces web-based software for rostering and tutoring administration. Authorizes Teach For America's Participants to record instruction in in-person or virtual spaces for review of instructional technique.
 - vi. Partner specifically names Teach For America as an approved affiliate or partner and third-party beneficiary of the Partner with regard to all parental permission/releases previously signed by students and/or parents, especially as they relate to the collection of survey data, video and audio recording data from/of students. Further, if required by FERPA, the PPRA or state law, Partner will provide reasonable updated notices to parents, or students of appropriate age, related to surveys, video or audio recordings, obtain consent for same, and/or offer an opportunity for parents, or students of appropriate age, to opt-out of participating in said surveys, video or audio recordings.
- B. Teach For America will perform the following duties:
 - vii. Comply with all FERPA and PPRA California Department of Education Provisions, including the following:
 - a. Teach For America further agrees not to share Partner Data received under this DSA in ways not outlined herein. Teach For America agrees to allow Partner access to any relevant Teach For America records for purposes of completing authorized audits.

- b. Require all staff members, contractors and agents to comply with applicable provisions of FERPA, and California State Laws with respect to the data shared under this Agreement.
 - c. Maintain data in a secure computer environment; maintain reasonable security procedures and practices appropriate to the nature of the covered information, and protect that information from unauthorized access, destruction, use, modification or disclosure.
 - d. All copies of data of any type, including any modifications or additions to data from any source that contains information regarding students, are subject to the provisions of this agreement.
 - e. Not disclose any Partner Data obtained under this agreement in a manner that could identify an individual student to any other entity in published results of data use authorized by this agreement.
 - f. Use data in a manner that does not permit personal identification of parents and students by anyone other than representatives of Teach For America authorized by this Agreement with legitimate educational interests for purposes of this Agreement.
 - g. Destroy all personally identifiable Partner Data obtained under this agreement when it is no longer needed for the purpose for which it was obtained. After creating and verifying the final merged data set, all personally identifiable data shall be destroyed in compliance with 34 CFR Section 99.31 (a) (6). Teach For America agrees to require all staff members, contractors, or agents to comply with this provision. Consistent with FERPA, Teach For America will retain a de-identified data set to conduct future analyses to support further program improvement via the Additional Uses, Research Uses and Additional Tools.
- viii. Partner may require Teach For America to provide documentation of Teach For America's information security specifications prior to data transmittal.
- ix. Teach For America shall designate an authorized representative able to request data under this agreement. The authorized representative shall be responsible for transmitting all data requests and maintaining a log or other record of all data requested and received, including confirmation of the completion of any projects and the return or destruction of data. Partner or its agents may, upon request, review said records.
- x. In the event of a Breach, Teach For America shall notify the Partner in accordance with FERPA and/or any applicable state law or regulation

without unreasonable delay. Teach For America shall also cooperate with the Partner with regard to management and response of any such Breach.

IV. GENERAL PROVISIONS

- A. **TERM.** The Term of this Agreement shall begin on the Effective Date, cover all Participants engaged by the Partner under all PSAs and/or MOUs effective between August 1, 2024 and June 30, 2029, and any new PSAs or MOUs executed through the date of this Agreement's expiration. While this Agreement shall expire on June 30, 2029, all sharing arrangements shall be valid until such time there are no Participants engaged under the specified PSAs and MOUs.
- B. **TERMINATION.** This Data Sharing Agreement may be terminated as follows:
- i. At any time by mutual agreement of the parties;
 - ii. By either party upon thirty (30) days prior written notice to the other Party;
 - iii. By either party upon written notice to the other in the event of a material breach of this Agreement that is not cured within thirty (30) days following the receipt by the breaching party of written notice from the non-breaching party.
- C. **EFFECT OF TERMINATION.** If this Agreement expires or is terminated by either party, it shall become void. The expiration or earlier termination of this specific Agreement shall not serve to terminate the associated PSA.
- D. **GOVERNING LAW.** The validity, interpretation and performance of this agreement shall be determined according to the laws of the State of California.
- E. **INDEMNIFICATION.** Teach For America shall indemnify and hold the Partner and its Board Members, administrators, employees, and agents (Indemnitees) harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of the purposes of this Agreement or its performance, whether such loss, expense, damage or liability was proximately caused in whole or in part by the negligent or willful act of Teach For America, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it.
- F. **NOTICES.** All notices required or permitted by this Agreement shall be in writing and shall be either personally delivered or sent by nationally-recognized overnight courier, facsimile or by registered or certified U.S. mail, postage prepaid, addressed to the individuals as set forth below (except that a party may from time

to time give notice changing the address for this purpose). A notice shall be effective on the date personally delivered, on the date delivered by a nationally-recognized overnight courier, on the date set forth on the receipt of a telecopy or facsimile, or upon the earlier of the date set forth on the receipt of registered or certified mail or on the fifth day after mailing.

AGENCY 1:	TEACH FOR AMERICA	AGENCY 2:	MAKING WAVES ACADEMY
Name, Title	Elise Peck, Senior Managing Director	Name, Title	
ADDRESS:	401 Grand Ave Suite 400 Oakland, CA 94610	ADDRESS:	
TELEPHONE:	415-250-1862	TELEPHONE:	
EMAIL:	Elise.peck@teachforamerica.org	EMAIL:	

G. The points of contact for technical issues regarding the exchange, storage and security of the Partner Data and related technical issues are:

Teach For America: Elise Peck

Making Waves Academy: _____
 NAME OF PERSON RESPONSIBLE FOR PROVIDING/ENSURING ACCESS TO DATA

H. AMENDMENT, MODIFICATION, EXTENSION. Any amendment, modification or extension must be in writing and signed by both Parties.

I. AUTHORITY TO SIGN. Each of the Parties herein represents and warrants that the execution, delivery, and performance of this Agreement has been duly authorized and signed by a person who meets statutory or other binding approval to sign on behalf of its business organization as named in this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the last day noted below.

AGENCY 1:	TEACH FOR AMERICA	AGENCY 2:	MAKING WAVES ACADEMY
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ADDRESS:	401 Grand Ave Suite 400 Oakland, CA 94610	ADDRESS:	
TELEPHONE:	415-250-1862	TELEPHONE:	
EMAIL:	Elise.peck@teachforameri ca.org	EMAIL:	
SIGNATORY NAME (PRINT):	Elise Peck	SIGNATORY NAME (PRINT):	
SIGNATORY TITLE:	Senior Managing Director	SIGNATORY TITLE:	
SIGNATURE:	<i>Elise Peck</i>	SIGNATURE:	
DATE:	09/13/2024	DATE:	

APPENDIX A - DATA ELEMENTS, FORM, FORMAT, FREQUENCY, AND SECURITY FEATURES

Data Elements

Partner will, to the fullest extent possible, include the following data and specified variables in the Partner Data sets provided to Teach For America (limited only by what is available through the method of access);

- a. The following program participant data and variables are essential to Teach For America's data request:
 - i. district, district NCES code, school, school NCES code, staff unique identifier (ID)
 - ii. Subject name, course name, course ID, section ID

- b. The following program participant data and variables are helpful but not essential to Teach For America's data request:
 - i. years employed with partner
 - ii. Teach For America affiliation (current CM/ alumni/ fellow)
 - iii. certification/ license level
 - iv. gender
 - v. race
 - vi. ethnicity
 - vii. teacher evaluation rating/ observation data (where available)
 - viii. student/parent survey summary results (where available)

- c. The following student data and variables are essential to Teach For America's data request:
 - i. interim assessment scores (BOY, MY, EOY) (all scores including growth goals/targets, grade level equivalency, scale scores, percentile rank, or other scales available)
 - ii. previous and current year state test scores (all scores including scale score, proficiency/ performance level, percentile rank, growth met, student growth percentile, or other scales available)
 - iii. student survey results (all scores including individual question scores, aggregate construct scores, raw scores, any deidentified open ended responses or other scales available)
 - iv. test subject
 - v. test year
 - vi. Student ID number
 - vii. grade level
 - viii. race/ ethnicity

- ix. ELL status
 - x. special education/ disability status
 - xi. low socioeconomic-status (SES)
 - xii. days present in school
 - xiii. days enrolled in school
- d. The following aggregate data are essential to Teach For America’s data request:
- i. Partner average scores for all interim assessment tested grades and subjects (all scores including growth goals/targets, grade level equivalency, mastery, percentile rank, or other scales available)
 - ii. Partner average scores for all state tested grades and subjects (all scores including scale score, proficiency/ performance level, raw scores, percentile rank, or other scales available) tested grades and subjects (all scores including scale score, proficiency/ performance level, raw scores, percentile rank, or other scales available)
 - iii. Partner average scores for all [student survey] surveyed grades and subjects (all scores including individual question scores, aggregate construct scores, raw scores, any deidentified open ended responses or other scales available)

Data Security

Teach For America employs a number of strategies to secure data and limit unnecessary access during transfer, storage, and processing. We encrypt data in transfer as well as at rest when it is being stored in a data repository. For our internal data storage, we change encryption keys on a regular basis to avoid stale credentials and unwanted legacy access. Data is regularly obfuscated for analytics and reporting purposes. We use best practices for data isolation, including limiting accounts for vendors who push data to our systems and centralized oversight of user accounts for external systems when we need to pull the data ourselves. We use a “least privilege granted” model for access to internal systems, employing multi-factor authentication where feasible, and monitor access across these systems with auditable logs. Additionally, we have blanket data privacy training for all staff that covers key elements of working with PII, sensitive data, and student data.

Teach For America shall also have a written incident response plan, which shall include but is not limited to, prompt notification to Partner in the event of a security or privacy incident, as well as procedures for responding to a breach of any of Partner’s Data that is in Teach For America’s possession. Teach For America agrees to share its incident response plan upon request.

APPENDIX B: DESCRIPTION OF SYSTEM(S) USED IN THE TRANSFER OF PARTNER CULTIVATE SURVEY AND ELEVATE TOOL DATA, FREQUENCY AND SECURITY FEATURES

System Description:

Cultivate Description:

This **Appendix B** shall serve as Teach For America-Bay Area’s official notification of the use of the UChicago Impact Cultivate for Coaches student survey for professional development and organizational reporting. Cultivate for Coaches is a professional development program designed to support coaches and Participants in creating learning environments that positively affect what students believe about themselves as learners and the strategies they employ in their classrooms, ultimately improving student academic performance. This program includes student surveys for grades 5-12 administered by UChicago Impact. The survey is crucial because it will provide Participants with important information on students’ perceptions of the classroom learning environments that, in turn, can support their understanding of strengths and areas of growth. Below we’ve outlined the various ways Teach For America-Bay Area and Participants will utilize Cultivate [student survey data](#), including but not limited to:

- Participants review student feedback to prioritize areas for growth.
- Coaches utilize data to support individual teacher development, based on evidence from student surveys, and incorporate evidence-based best practices provided by University of Chicago.
- Teach for America reports aggregate data as a key performance indicator for continuous improvement of programmatic supports.

Cultivate Survey Security Features:

UChicago Impact will administer the Cultivate for Coaches Survey to students of Teach For America. Participants in grades 5-12. The surveys will be administered using UChicago Impact’s Survey Administration Tool. Each teacher will receive a unique link for student survey administration.

- Student identification will be kept confidential and stored on secure servers for both outreach and survey administration. Only UChicago Impact staff and agents necessary for administration of the survey will have access to student and teacher identifiers during administration.
- Students will select their birthdate, gender, grade level, school and teacher using a combination of drop-down lists or radio buttons. This data is collected solely for the purposes of reconciling multiple surveys from the same students. Students have the right to omit responses to any question. Once data collection and reporting are complete, student identifying information will be permanently deleted.
- Students will also have the option of selecting their race/ethnicity in order for Teach For America to understand how student perceptions vary by race/ethnicity.

- To receive student data, CMs must have at least 50% of students (based on student count provided by Teach For America) complete the survey and have at least 5 valid respondents per item to receive full report data. Partial survey responses will also be accepted.
- Only aggregate data (for classrooms with at least 5 students) will be reported to teachers on a password-protected basis.
- TFA will have access to student-level data without any identifiable information through a password-protected system.
- UChicago Impact has the right to keep all non-identifiable student scores for national benchmarking purposes but cannot report on any aggregate results without explicit permission from Teach For America.
- UChicago Impact employs several industry standard practices to secure data and prevent unauthorized access. Data is encrypted both while in transit during the survey process, and while at rest when stored in the data repository. Encryption keys are changed on a regular basis to avoid stale credentials and unwanted legacy access. Data is regularly obfuscated for analytics and reporting purposes and is aggregated by being rolled up at the classroom, instructor, school or district level. The server management team enforces data isolation and oversight of all user accounts accessing data, including continuous monitoring of access across our systems using centralized, auditable logs.

System Description:

Elevate Description:

This **Appendix B** shall serve as Teach For America-Bay Area’s official notification of the use of the PERTS Elevate as an optional progress monitoring tool for professional development and continuous improvement. Elevate is designed to be used in conjunction with Cultivate for Coaches to support educator development and continuous improvement. It is fully aligned with the classroom condition questions included in the Cultivate survey. It is customizable based on educator needs and is intended to be administered anywhere from one to four times a year, in between Cultivate fall and spring administration. It takes approximately 5-10 minutes for students to complete. Administration and reporting are designed to give educators immediate insight on the classroom conditions they are prioritizing for improvement.

Elevate Survey Security Features:

- Participants that opt into Elevate will receive a unique link for each class that participates in student survey administration. Participants will include students email addresses so that each student receives a unique survey link. This is solely for the purposes of restricting duplication in the survey responses from the same students.
- Students have the right to omit responses to any question. Once data collection and reporting are complete, student identifying information will be permanently deleted.

- Student identification will be kept confidential and stored on secure servers. Only PERTS staff and agents necessary for administration of the survey will have access to student identifiers. PERTS will delete all PII within one year.
- Only aggregate data (for classrooms with at least 5 students) will be reported to teachers on a password-protected basis.
- Teach For America staff will have access aggregate data. If Teach For America requests access to student-level data for programmatic improvement purposes, data will not contain any identifiable student information and will only be available to staff through a password protected system.
- PERTS has the right to keep all non-identifiable student scores for national benchmarking purposes but cannot report on any aggregate results without explicit permission from Teach For America.
- PERTS employs a number of industry standard practices to secure data and prevent unauthorized access. Data is encrypted both while in transit during the survey process, and while at rest when stored in the data repository. Encryption keys are changed on a regular basis to avoid stale credentials and unwanted legacy access. Data is regularly obfuscated for analytics and reporting purposes and is aggregated by being rolled up at the classroom, instructor, school or district level. The server management team enforces data isolation and oversight of all user accounts accessing data, including continuous monitoring of access across our systems using centralized, auditable logs.

APPENDIX C: DESCRIPTION OF SYSTEM(S) USED IN THE TRANSFER OF PARTNER PANORAMA SURVEY DATA, FREQUENCY AND SECURITY FEATURES

System Description:

Panorama Description:

This **Appendix C** shall serve as Teach For America-Bay Area’s official notification of the use of the Panorama Student Survey for professional development and organizational reporting. The Panorama Student Survey is a feedback tool designed to support program leaders in creating learning environments that positively affect what students believe about themselves as learners and the strategies they employed in programming, ultimately improving student academic performance. This program includes student surveys for grades 3-12. The survey is crucial because it will provide program and school leaders with important information on students’ perceptions of Teach For America programming. Below we’ve outlined the various ways Teach For America-Bay Area will utilize Panorama Student Survey data, including but not limited to:

- Teach for America program leaders utilize data to support fellow training and development, based on evidence from student surveys, and incorporate evidence-based best practices.
- Teach for America reports aggregate data as a key performance indicator for continuous improvement of programmatic supports.

Panorama Security Features:

Panorama Education will administer the Panorama student survey to students in grades 3-12 participating in Ignite programming. The surveys will be administered using Panorama Education’s Survey Administration Tool. Each Ignite site leader will receive a unique link for student survey administration.

- Student identification will be kept confidential and stored on secure servers for both outreach and survey administration. Only Panorama staff and agents necessary for administration of the survey will have access to student identifiers during administration.
- Only aggregate data (for schools with at least 5 students) will be reported to Ignite site leader on a password-protected basis.
- A limited number of Teach For America staff will have access to student-level data information through a password-protected system.
- Panorama Education has the right to keep all non-identifiable student scores for national benchmarking purposes but cannot report on any aggregate results without explicit permission from Teach For America.
- Panorama Education will implement and maintain an information security program that is consistent with industry recognized practices, which include using commercially reasonable administrative, physical and technical safeguards designed to protect the Platform from unauthorized access that could compromise the security, confidentiality or integrity of personally identifiable information (PII). Panorama will: (i) use reasonable efforts to secure physical premises where PII will be processed and/or stored and (ii) take

reasonable precautions with respect to the employment of, access given to, and education and training of personnel engaged by Panorama to perform its obligations.

Teach For America reserves the right to transition the administration of the Panorama Student Survey to Teach For America's internal survey administration platform. Surveys administered through the internal survey administration platform will adhere to the following:

- Each Ignite site leader will receive a unique link for student survey administration.
- Student identification will be kept confidential and stored on secure servers for both outreach and survey administration. Only Teach For America staff necessary for administration of the survey will have access to student identifiers during administration.
- Only aggregate data (for schools with at least 5 students) will be reported to Ignite site leader on a password-protected basis.
- A limited number of Teach For America staff will have access to student-level data information through a password-protected system.
- Teach For America will implement and maintain an information security program that is consistent with industry recognized practices, which include using commercially reasonable administrative, physical and technical safeguards designed to protect the Platform from unauthorized access that could compromise the security, confidentiality or integrity of personally identifiable information (PII). Panorama will: (i) use reasonable efforts to secure physical premises where PII will be processed and/or stored and (ii) take reasonable precautions with respect to the employment of, access given to, and education and training of personnel engaged by Panorama to perform its obligations.

APPENDIX D: DESCRIPTION OF SYSTEM(S) USED IN THE TRANSFER OF PARTNER VIDEO & AUDIO DATA, FREQUENCY AND SECURITY FEATURES

System Description:

Video & Audio Storage Systems Description:

This **Appendix D** shall serve as Teach For America-Bay Area's official notification of the use of video and audio storage for corps member teacher coaching and training. Below we've outlined the various ways Teach For America-Bay Area and Participants will utilize the video and audio storage platform, including but not limited to:

- Uploading and reviewing classroom recordings and other content to engage in discourse and feedback on teaching practices.
- Foster strong dialogue and collaboration with other Participants and Teach For America staff as they share resources, ideas, and feedback.
- Streamline coaching conversations centered on individual teacher development, rooted in evidence from their classrooms, and use evidence-based practices modeled by other teachers.

As part of our use of classroom video and audio, Teach For America Participants will be uploading their classroom recordings. Although the video recordings are focused and framed around the teacher, there may be times they include student images.

Video and Audio Storage Security Features:

Although Participants will upload classroom recording videos and audio, these recordings are not sharable outside of the platform and only the corps member who uploaded the recording and Teach For America coaches have rights to download it. Data is encrypted in transfer as well as at rest when it is being stored in the data repository. We use a "least privilege granted" model for access to internal systems, employing multi-factor authentication where feasible, and monitor access across these systems with auditable logs. Our video and audio storage platform meets rigorous data security and privacy standards as a closed and private platform and complies with laws and regulations concerning the privacy, security, and notification of breaches.

APPENDIX E: DESCRIPTION OF SYSTEM(S) USED IN THE TRANSFER OF PARTNER PENCIL SPACES DATA, FREQUENCY AND SECURITY FEATURES

System Description:

Pencil Spaces Description:

This **Appendix E** shall serve as Teach For America-Bay Area's official notification of the use of the Pencil Learning Technologies, Inc's Pencil Spaces web-based software for Ignite tutoring administration, including rostering, attendance, student/tutor messaging, and virtual classroom hosting. The Pencils Spaces software is a virtual platform designed specifically for virtual instruction with students. Participants and students will log in to the Pencil Spaces platform, conduct tutoring using a video call in the space, and be able to use the virtual whiteboard and various learning tools provided in the platform. The following student data will be collected and stored through the Pencil Spaces software:

- Local student ID
- Student name (for attendance purposes)
- Student grade (rostering purposes)
- Student messages sent and received
- Tutoring session attendance
- Video recordings of sessions including students

Pencil Spaces Security Features:

- Pencil Learning Technologies, Inc. will implement and maintain an information security program that is consistent with industry recognized practices, which include using commercially reasonable administrative, physical and technical safeguards designed to protect the Platform from unauthorized access that could compromise the security, confidentiality or integrity of personally identifiable information (PII). This includes protection against any reasonably anticipated threats or hazards to the security or integrity of such records.
- Pencil Learning Technologies, Inc. will limit access to educational records to individuals employed by or working with Pencil Learning Technologies, Inc. who have a legitimate educational interest and are authorized under FERPA.
- Pencil Learning Technologies, Inc. shall implement reasonable procedures to control access and maintain the confidentiality of Educational Records.

Coversheet

A-G Grant (Plan Revision)

Section: IV. Action Items
Item: H. A-G Grant (Plan Revision)
Purpose: Vote
Submitted by: Elizabeth Martinez
Related Material:
A-G Completion Improvement Grant Program Plan for MWA 2025-2026.docx.pdf

BACKGROUND:

Making Waves Academy (MWA) has been awarded **\$216,377** through the A–G Completion Improvement Grant Program (EC 41590). This funding is intended to increase the number of high school students, particularly unduplicated pupils, who graduate with A–G eligibility for admission to the California State University (CSU) and University of California (UC) systems. Funds must be spent by **June 30, 2026**, and all initiatives must meet the program’s requirement to supplement, not supplant, existing services.

MWA would like to use funds this school year (2024-25) to support classrooms that are A-G courses and do not currently have a full-time, credentialed teacher.

RECOMMENDATION:

We recommend the board reviews and approves the plan for 2024-25.

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



Learn. Graduate. Give Back.

Revised Plan | December 2024

Background

Making Waves Academy (MWA) has been awarded **\$216,377** through the A–G Completion Improvement Grant Program (EC 41590). This funding is intended to increase the number of high school students, particularly unduplicated pupils, who graduate with A–G eligibility for admission to the California State University (CSU) and University of California (UC) systems. Funds must be spent by **June 30, 2026**, and all initiatives must meet the program’s requirement to supplement, not supplant, existing services.

Compliance and Reporting

- **Revision Plan Submission for SY24-25 (December 2024):** A revised plan for the use of funds for the remainder of this school year will be presented for board discussion on December 18, 2024, ensuring community and stakeholder input.
- **Revision Plan Submission for SY25-26 (June 2024):** Another plan for the use of funds for school year 2025-26 will be presented for board discussion in the summer.
- **Final Outcomes (August 2026):** A final report will be submitted detailing the impact of all funded initiatives.

Revised Plan

Primary Initiative: Purchase of APEX Online Learning Courses for SY24-25

- **Purpose:** To provide targeted support for students identified as needing A–G course completion or credit recovery opportunities due to teacher vacancies.
- **Action:** MWA plans to allocate approximately up to **\$80,000** of the grant funds to purchase **APEX Online Learning Courses** at a cost of **\$165 per student**.
- **Rationale:**
 - APEX courses offer a flexible and scalable solution for students to complete required A–G coursework (not for credit recovery purposes).
 - The platform supports self-paced learning, ensuring students who are behind in credits can catch up efficiently while maintaining high-quality instruction aligned with A–G standards.
- **Focus:** Priority will be given to unduplicated pupils (low-income, foster youth, and English learners) while ensuring access for all eligible students requiring A–G coursework.

Secondary Initiative: Identify Gaps and Enhance Current Offerings for SY25-26

- **Purpose:** To address gaps in services and ensure compliance with the “supplement, not supplant” requirement.
- **Action:**
 - Conduct a thorough analysis of current A–G course offerings, support systems, and student needs to identify gaps in access or services, likely related to:
 - Professional Development: Train teachers and counselors on strategies to improve A–G completion rates and provide better academic advising for at-risk students.
 - Academic Support: Develop and implement comprehensive advising plans, tutoring programs, and other pupil supports.
 - Allocate the remaining ~\$136,000

Supplement, Not Supplant

- The purchase of APEX courses and the proposed secondary initiatives will **supplement** current services by addressing gaps in academic support and course availability. These efforts will not replace any existing programs or resources outlined in MWA’s Local Control and Accountability Plan (LCAP).

Next Steps

1. **Finalize Gaps Analysis:** Collaborate with stakeholders to identify unmet needs and prioritize the use of remaining funds.
2. **Board Feedback and Approval:** Present the revised plan for discussion and approval during the December 18, 2024, board meeting.
3. **Implementation Timeline:**
 - a. Launch APEX courses: January 2025
 - b. Initiate professional development and supplemental activities: August 2025
4. **Ongoing Monitoring:** Establish metrics to track progress and ensure effective use of funds.

This updated plan aligns with the goals of the A–G Completion Improvement Grant Program while addressing specific needs within MWA. We look forward to the board’s feedback and guidance to refine and implement this strategy effectively.

Initial Plan 2022

Background

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

Recommendation

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

What

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

So what?

Making Waves Academy seeks to use this funding to expand access to coursework to satisfy A-G course requirements by establishing new partnerships with post-secondary educational institutions through a dual enrollment program. A dual enrollment program at Making Waves Academy would provide students the opportunity to earn up to two years of college credits while completing high school diploma requirements. Through a College and Career Access Partnership (CCAP¹) Agreement with a participating community college district, Making Waves Academy would be able to offer community college courses to participating high school students during the school day, while keeping enrollment closed to the general public (AB 288²).

Now what?

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

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

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

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

Supplemental Information

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

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

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

Table 2. Description of use of funds.

A grant recipient shall develop a plan on or before April 1, 2022, describing how the funds received under this section will increase or improve services for unduplicated pupils to improve A–G eligibility, including information about the number of pupils identified for opportunities to retake courses pursuant to paragraph (2) of subdivision (e).

Making Waves Academy developed its plan for the A-G Completion Improvement Grant Program on February 17, 2022.

Making Waves Academy seeks to use this funding to expand access to coursework to satisfy A-G course requirements by establishing new partnerships with post-secondary educational institutions through a dual enrollment program. A dual enrollment program at Making Waves Academy would provide students the opportunity to earn up to two years of college credits while completing high school diploma requirements.

Through a College and Career Access Partnership (CCAP) Agreement with a participating community college district, Making Waves Academy would be able to offer community college courses to participating high school students during the school day, while keeping enrollment closed to the general public (AB 288).

All students will have the option to enroll in courses offered through the dual enrollment program, including 176 students currently identified as needing to retake courses.

Table 3. Supplement, not supplant.

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

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

Table 4. Nondiscrimination policy.

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

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

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

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

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

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

MWA is committed to providing a work and educational atmosphere that is free of unlawful harassment under Title IX of the Education Amendments of 1972 (sex); Titles IV, VI, and VII of the Civil Rights Act of 1964 (race, color, or national origin); The Age Discrimination in Employment Act of 1967; The Age Discrimination Act of 1975; the IDEIA; and Section 504 and Title II of the ADA (mental or physical disability). MWA also prohibits sexual harassment, including cyber sexual bullying, and harassment based upon pregnancy, childbirth or related medical conditions, race or ethnicity, religion, religious affiliation, creed, color, immigration status, gender, gender identity, gender expression, national origin or ancestry, physical or mental disability, medical condition, marital status, age, sexual orientation, or any other basis protected by federal, state, local law, ordinance or regulation. MWA does not condone or tolerate harassment of any type, including discrimination, intimidation, or bullying, including cyber sexual bullying, by any employee, independent contractor or other person with which

MWA does business, or any other individual, student, or volunteer. This applies to all employees, students, or volunteers and relationships, regardless of position or gender. MWA will promptly and thoroughly investigate any complaint of harassment and take appropriate corrective action, if warranted. The lack of English language skills will not be a barrier to admission or participation in MWA's programs or activities. MWA prohibits retaliation against anyone who files a complaint or who participates in a complaint investigation.

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

Table 5. Community input.

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

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

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

Table 6. Mid-cycle report.

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

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

Table 7. Report to legislature.

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

Not applicable to Making Waves Academy.

Table 8. Final report.

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

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

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

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

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

Spring 2020	ENGIN 112	Introduction to Engineering	Pinole Valley HS	Articulated
Spring 2021	ADJUS 135	Law and Democracy	Richmond HS	Dual Enrollment
Spring 2022	ENGIN 112	Introduction to Engineering	Richmond HS	Articulated
Summer 2019	MATH 164	Introduction to Probability and Statistics	Mare Tech Island	
Summer 2019	SPCH 120	Public Speaking	Mare Tech Island	

Education Code 41590

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

district, county board of education, or governing body of the charter school and adopted at a subsequent regularly scheduled meeting.

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

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

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

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

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

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

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

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

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

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

Coversheet

FY205 First Interim Budget

Section: V. Consent Action Items
Item: A. FY205 First Interim Budget
Purpose: Vote

Submitted by:

Related Material:

1st Interim Budget Slides from Finance Advisory Committee Meeting - November 2024.pdf
2024-25 1st Interim Budget-School.pdf
2024-25 1st Interim Budget-Central Office.pdf

1st Interim Budget Review





School Summary

- **Government Revenues**
 - **The student enrollment decreased by 31 from the original budget.**
 - **Some one-time categorical funds were pushed to the outer years due to staffing shortages.**
 - **Prop 28 Arts and Music grant funds two new arts and music teachers**



Enrollment Change

	5th	6th	7th	8th	9th	10th	11th	12th
23-24	111	152	152	157	149	134	150	75
Budgeted 24-25	112	112	156	156	149	142	130	146
Actual (Oct. 24')	108	113	153	158	149	133	124	136
Net Change	-4	1	-3	2	0	-9	-6	-10
Total ADA Change	Budgeted <u>Projected</u> ADA = 1,036 (94%) and <u>Actual</u> ADA = 1,020 (Net = -16)							



School Summary

- **Salaries and Benefits – Decreased by \$1,689,754 (9%)**
 - Saved on salaries and benefits for 38 vacant positions
 - Saved on a net decrease of 4 positions
- **Supplies – Increased by \$35,000 (3%)**
 - Increased due to the replacement of outdated Upper School textbooks
 - Reduced school supplies
- **Contracted Services – Increased by \$872,739 (9%)**
 - Increased contracted services for substitute teachers to cover vacant teaching positions
 - Increased janitorial contract service
 - Increased the rent from the original budget
 - Increased the contract services for professional development, special education, and attorney fees.

Making Waves Academy - December Board Meeting - Agenda - Monday, December 16, 2024 at 11:00 AM		<u>2025 Original Budget</u>	<u>1st Interim Budget</u>	<u>Variance</u>
Government Revenue	\$20,175,125	\$19,750,600	(\$424,465)	
Interest Income	\$210,000	\$210,000	\$0	
Non-JRSF Contributions	\$675,000	\$675,000	\$0	
JRSF Contributions	\$8,375,224	\$8,017,674	(\$357,550)	
Total Revenues	\$29,435,348	\$28,653,334	(\$782,015)	
Salaries/Benefits	\$18,795,895	\$17,106,141	(\$1,689,754)	
Supplies	\$1,276,421	\$1,311,421	\$35,000	
Contracted Services	\$9,313,033	\$10,185,772	\$872,739	
Total Expenses	\$29,385,349	\$28,603,334	(\$782,015)	
Net Surplus/(Deficit)	\$50,000	\$50,000	\$0	



Central Office Summary

- **Salaries and Benefits – Decreased by \$5,997 (0.2%)**
 - **Saved on CFO transition to contract service**
 - **Added recruitment manager**
- **Supplies – Decreased by \$1,000 (3%)**
 - **Saved on other food**
- **Contracted Services – Increased by \$106,000 (12%)**
 - **Added CFO contract service**
 - **Added contract services for the door modifications for deans, glass tinting, and HR department.**

	<u>FY25 Original Budget</u>	<u>1st Interim Budget</u>	<u>Variance</u>
JRSF Contributions	\$2,104,213	\$2,203,215	\$99,002
Shared Service Allocation	\$1,452,400	\$1,452,400	\$0
Total Revenues	\$3,556,613	\$3,655,615	\$99,002
Salaries/Benefits	\$2,619,982	\$2,613,984	(\$5,997)
Supplies	\$39,950	\$38,950	(1,000)
Contracted Services	\$896,681	\$1,002,681	106,000
Total Expenses	\$3,556,613	\$3,655,615	\$99,002
Net Surplus/(Deficit)	\$0	\$0	\$0



Summary of 1st Interim Budget Changes

Category	Fiscal Impact	Reason
Government Revenue	(\$424,465)	Student Enrollment decreased by 31 students from original budget
JRSF contributions	(\$258,548)	Reduced expenses reduces forecasted need from JRSF
Personnel	(\$1,695,751)	38 vacant positions + net decrease of 4 positions
Contractors	978,739	Increases include substitute teachers (\$555K), Rent (\$92K), Instructional partners (\$78K)
Supplies	34,000	Replaced textbooks in upper school

	<u>2025 Original Budget</u>	<u>2025 Interim Budget</u>	<u>Variance</u>
Government Revenue	\$20,175,125	\$19,750,600	(\$424,465)
Interest Income	\$210,000	\$210,000	\$0
Non-JRSF Contributions	\$675,000	\$675,000	\$0
JRSF Contributions	10,479,437	10,220,889	(258,548)
Shared Service Allocation	\$1,452,400	\$1,452,400	\$0
Total Revenues	32,991,962	32,308,949	(683,013)
Salaries/Benefits	21,415,876	19,720,125	(1,695,751)
Supplies	1,316,371	1,350,371	34,000
Contracted Services	10,209,714	11,188,453	978,739
Total Expenses	32,941,961	32,258,949	(683,012)
Net Surplus/(Deficit)	\$50,000	\$50,000	\$0

1st Interim Budget Program Breakdown



Program Breakdown



	Core Program	Special Education	Holistic Support	Intervention	College & Career Counseling	Interscholastic Athletics (US & MS)	Summer School	Technology	All Others
	Teachers, subs, admins, deans, instructional materials, student food, PD, etc.	SPED staff and service	Social workers, clinical psych. support	Instructional Coaches and after school program	CCC staff and Career Technical Education	School Athletics	Summer School	IT personnel, copiers, service providers, and services	Operations team, registrars, custodians, insurance, rent, etc.
<i>Salaries & Benefits</i>	\$9,471,320	\$1,432,347	\$240,496	\$919,784	\$712,579	\$373,719	\$97,480	\$747,160	\$3,111,256
<i>Supplies</i>	\$899,261	\$20,550	\$5,000	\$17,062	\$2,750	\$30,000	\$500	\$88,760	\$247,538
<i>Contracted Services</i>	\$1,099,950	\$1,148,192	\$283,152	\$0	\$35,000	\$225,000	\$0	\$976,325	\$4,965,753
Total	\$11,470,531	\$2,601,089	\$528,648	\$936,846	\$750,329	\$628,719	\$97,980	\$1,812,245	\$8,324,547

**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: 2024-25

To the entity that approved the charter school:

2024-25 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:

2024-25 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:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Daniela Parasidis</u>	<u>Hung T. Mai</u>
Name	Name
<u>Deputy Superintendent</u>	<u>Director of Finance</u>
Title	Title
<u>925-942-3418</u>	<u>510-779-1401</u>
Phone	Phone
<u>dparasidis@cccoe.k12.us</u>	<u>hmai@mwacademy.org</u>
E-mail	E-mail

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

 District Advisor Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
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: 2024-25

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A REVENUES										
1. Revenue Limit Sources										
State Aid - Current Year	8011	8,077,681	0	8,077,681	1,677,282		1,677,282	9,103,222		9,103,222
Education Protection Account State Aid - Current Year	8012	3,462,646	0	3,462,646	514,650		514,650	1,663,790		1,663,790
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	3,436,228		3,436,228	999,428		999,428	3,772,433		3,772,433
Other Revenue Limit Transfers	8091, 8097	-	-	-			-			-
Total, Revenue Limit Sources		14,976,555	-	14,976,555	3,191,360	-	3,191,360	14,539,445	-	14,539,445
2. Federal Revenues										
No Child Left Behind	8290	0	356,954	356,954			-		373,324	373,324
Special Education - Federal	8181, 8182	0	166,981	166,981		192,222	192,222		162,297	162,297
Child Nutrition - Federal	8220	0	160,000	160,000		424	424		160,000	160,000
Other Federal Revenues	8110, 8260-8299	-	182,989	182,989		3,670	3,670		171,227	171,227
Total, Federal Revenues		-	866,924	866,924	-	196,316	196,316	-	866,848	866,848
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	-	1,018,050	1,018,050			-		992,192	992,192
All Other State Revenues	StateRevAO	271,329	2,730,516	3,001,845	9,652	1,239,724	1,249,376	265,595	2,774,830	3,040,425
Total, Other State Revenues		271,329	3,748,566	4,019,895	9,652	1,239,724	1,249,376	265,595	3,767,022	4,032,617
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	9,260,224	311,751	9,571,975	292,724	25,000	317,724	8,902,674	311,750	9,214,424
Total, Local Revenues		9,260,224	311,751	9,571,975	292,724	25,000	317,724	8,902,674	311,750	9,214,424
5. TOTAL REVENUES										
		24,508,108	4,927,241	29,435,349	3,493,736	1,461,040	4,954,776	23,707,714	4,945,620	28,653,334
B EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	3,690,387	2,336,078	6,026,465	313,552	924,900	1,238,452	3,231,581	2,354,195	5,585,776
Certificated Pupil Support Salaries	1200	799,692	0	799,692	227,292		227,292	739,666		739,666
Certificated Supervisors' and Administrators' Salaries	1300	1,909,327	0	1,909,327	369,054		369,054	1,641,809		1,641,809
Other Certificated Salaries	1900	238,068	44,766	282,834	64,132		64,132	130,429	40,601	171,030
Total, Certificated Salaries		6,637,474	2,380,844	9,018,318	974,030	924,900	1,898,930	5,743,485	2,394,796	8,138,281
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	406,694	332,310	739,004	146	153,259	153,405	309,544	332,310	641,854
Non-certificated Support Salaries	2200	924,289	0	924,289	2,518	292,000	294,518	1,002,270		1,002,270
Non-certificated Supervisors' and Administrators' Sal.	2300	138,397	311,751	450,148	118,879		118,879	128,206	311,751	439,957
Clerical and Office Salaries	2400	793,995	0	793,995	206,774		206,774	752,707		752,707
Other Non-certificated Salaries	2900	272,126	0	272,126	61,472		61,472	295,881		295,881
Total, Non-certificated Salaries		2,535,501	644,061	3,179,562	389,789	445,259	835,048	2,488,608	644,061	3,132,669
3. Employee Benefits										
STRS	3101-3102	1,694,489	0	1,694,489	307,950		307,950	1,523,999		1,523,999
PERS	3201-3202	0	0	-			-			-
OASDI / Medicare / Alternative	3301-3302	471,468	0	471,468	109,080		109,080	448,095		448,095
Health and Welfare Benefits	3401-3402	2,165,709	0	2,165,709	526,974		526,974	1,863,087		1,863,087
Unemployment Insurance	3501-3502	70,169	0	70,169	17,803		17,803	20,188		20,188
Workers' Compensation Insurance	3601-3602	182,440	0	182,440	51,958		51,958	167,784		167,784
OPEB, Allocated	3701-3702	0	0	-			-			-
OPEB, Active Employees	3751-3752	0	0	-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	-			-			-
Other Employee Benefits	3901-3902	2,013,738	0	2,013,738	406,311		406,311	1,812,037		1,812,037
Total, Employee Benefits		6,598,013	-	6,598,013	1,420,076	-	1,420,076	5,835,190	-	5,835,190
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	167,135	0	167,135	186,629		186,629	216,635		216,635
Books and Other Reference Materials	4200	2,900	0	2,900	1,797		1,797	3,900		3,900
Materials and Supplies	4300	416,158	25,868	442,026	151,959		151,959	404,388	25,138	429,526
Noncapitalized Equipment	4400	329,410	0	329,410	182,631		182,631	326,410		326,410
Food and Others	4700	24,950	310,000	334,950	51,444	22,211	73,655	24,950	310,000	334,950
Total, Books and Supplies		940,553	335,868	1,276,421	574,460	22,211	596,671	976,283	335,138	1,311,421
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-			-			-
Travel and Conferences	5200	95,012	89,138	184,150	26,654		26,654	28,492	150,658	179,150
Dues and Memberships	5300	20,800	0	20,800	7,282		7,282	20,800		20,800
Insurance	5400	484,212	0	484,212	196,662		196,662	540,462		540,462
Operations and Housekeeping Services	5500	1,258,362	0	1,258,362	432,603		432,603	1,297,500		1,297,500
Rentals, Leases, Repairs, and Noncap. Improvements	5600	632,678	1,449,660	2,082,338	724,149		724,149	796,980	1,395,400	2,192,380
Professional/Consulting Services and Operating Expend.	5800	5,018,973	27,670	5,046,643	2,008,255	68,670	2,076,925	5,693,314	25,567	5,718,881
Communications	5900	217,600	0	217,600	62,278		62,278	217,600		217,600
Total, Services and Other Operating Expenditures		7,727,567	1,566,468	9,294,035	3,457,883	68,670	3,526,553	8,595,148	1,571,625	10,166,773

**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: 2024-25 _____

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	19,000		19,000	6,067		6,067	19,000		19,000
Total, Capital Outlay		19,000	-	19,000	6,067	-	6,067	19,000	-	19,000
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		24,458,108	4,927,241	29,385,349	6,822,305	1,461,040	8,283,345	23,657,714	4,945,620	28,603,334
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		50,000	-	50,000	(3,328,569)	-	(3,328,569)	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)	8960-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		50,000	-	50,000	(3,328,569)	-	(3,328,569)	50,000	-	50,000
F FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a As of July 1	9791	9,756,300		9,756,300	9,756,300	-	9,756,300	9,756,300	-	9,756,300
b Adjustments to Beginning Balance	9793, 9795			-			-			-
c Adjusted Beginning Balance		9,756,300	-	9,756,300	9,756,300	-	9,756,300	9,756,300	-	9,756,300
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,806,300	-	9,806,300	6,427,731	-	6,427,731	9,806,300	-	9,806,300
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	9,806,300	-	9,806,300	6,427,731	-	6,427,731	9,806,300	-	9,806,300

**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: 2024-25

Description	Object Code	1st Interim vs. Adopted				
		7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	8,077,681	1,677,282	9,103,222	1,025,541	12.70%
Education Protection Account State Aid - Current Year	8012	3,462,646	514,650	1,663,790	(1,798,856)	-51.95%
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	3,436,228	999,428	3,772,433	336,205	9.78%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		14,976,555	3,191,360	14,539,445	(437,110)	-2.92%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	356,954	-	373,324	16,370	4.59%
Special Education - Federal	8181, 8182	166,981	192,222	162,297	(4,684)	-2.81%
Child Nutrition - Federal	8220	160,000	424	160,000	-	0.00%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	182,989	3,670	171,227	(11,762)	-6.43%
Total, Federal Revenues		866,924	196,316	866,848	(76)	-0.01%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	-
Special Education - State	StateRevSE	1,018,050	-	992,192	(25,858)	-2.54%
All Other State Revenues	StateRevAO	3,001,845	1,249,376	3,040,425	38,580	1.29%
Total, Other State Revenues		4,019,895	1,249,376	4,032,617	12,722	0.32%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	9,571,975	317,724	9,214,424	(357,551)	-3.74%
Total, Local Revenues		9,571,975	317,724	9,214,424	(357,551)	-3.74%
5. TOTAL REVENUES						
		29,435,349	4,954,776	28,653,334	(782,015)	-2.66%
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	6,026,465	1,238,452	5,585,776	(440,689)	-7.31%
Certificated Pupil Support Salaries	1200	799,692	227,292	739,666	(60,026)	-7.51%
Certificated Supervisors' and Administrators' Salaries	1300	1,909,327	369,054	1,641,809	(267,518)	-14.01%
Other Certificated Salaries	1900	282,834	64,132	171,030	(111,804)	-39.53%
Total, Certificated Salaries		9,018,318	1,898,930	8,138,281	(880,037)	-9.76%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	739,004	153,405	641,854	(97,150)	-13.15%
Non-certificated Support Salaries	2200	924,289	294,518	1,002,270	77,981	8.44%
Non-certificated Supervisors' and Administrators' Sal.	2300	450,148	118,879	439,957	(10,191)	-2.26%
Clerical and Office Salaries	2400	793,995	206,774	752,707	(41,288)	-5.20%
Other Non-certificated Salaries	2900	272,126	61,472	295,881	23,755	8.73%
Total, Non-certificated Salaries		3,179,562	835,048	3,132,669	(46,893)	-1.47%
3. Employee Benefits						
STRS	3101-3102	1,694,489	307,950	1,523,999	(170,490)	-10.06%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	471,468	109,080	448,095	(23,373)	-4.96%
Health and Welfare Benefits	3401-3402	2,165,709	526,974	1,863,087	(302,622)	-13.97%
Unemployment Insurance	3501-3502	70,169	17,803	20,188	(49,981)	-71.23%
Workers' Compensation Insurance	3601-3602	182,440	51,958	167,784	(14,656)	-8.03%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-
Other Employee Benefits	3901-3902	2,013,738	406,311	1,812,037	(201,701)	-10.02%
Total, Employee Benefits		6,598,013	1,420,076	5,835,190	(762,823)	-11.56%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	167,135	186,629	216,635	49,500	29.62%
Books and Other Reference Materials	4200	2,900	1,797	3,900	1,000	34.48%
Materials and Supplies	4300	442,026	151,959	429,526	(12,500)	-2.83%
Noncapitalized Equipment	4400	329,410	182,631	326,410	(3,000)	-0.91%
Food and Others	4700	334,950	73,655	334,950	-	0.00%
Total, Books and Supplies		1,276,421	596,671	1,311,421	35,000	2.74%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-

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

Charter School Name: Making Waves Academy
 (continued)
 CDS #: 07-10074-0114470
 Charter Approving Entity: Contra Costa County
 County: Contra Costa
 Charter #: 0868
 Fiscal Year: 2024-25

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Travel and Conferences	5200	184,150	26,654	179,150	(5,000)	-2.72%
Dues and Memberships	5300	20,800	7,282	20,800	-	0.00%
Insurance	5400	484,212	196,662	540,462	56,250	11.62%
Operations and Housekeeping Services	5500	1,258,362	432,603	1,297,500	39,138	3.11%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,082,338	724,149	2,192,380	110,042	5.28%
Professional/Consulting Services and Operating Expend.	5800	5,046,573	2,076,925	5,718,881	672,308	13.32%
Communications	5900	217,600	62,278	217,600	-	0.00%
Total, Services and Other Operating Expenditures		9,294,035	3,526,553	10,166,773	872,738	9.39%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis of accounting)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	19,000	6,067	19,000	-	0.00%
Total, Capital Outlay		19,000	6,067	19,000	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		29,385,349	8,283,345	28,603,334	(782,015)	-2.66%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	(3,328,569)	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	(3,328,569)	50,000	-	0.00%
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	9,756,300	9,756,300	9,756,300	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		9,756,300	9,756,300	9,756,300		
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,806,300	6,427,731	9,806,300		
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	9,806,300	6,427,731	9,806,300	-	0.00%

**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: 2024-25

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim FY2024-25			Totals for FY2025-26	Totals for FY2026-27
		Unrestricted	Restricted	Total		
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	9,103,222	0	9,103,222	7,885,472	8,275,709
Education Protection Account State Aid - Current Year	8012	1,663,790	0	1,663,790	3,380,252	3,547,534
State Aid - Prior Years	8019	0	0	0		
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0	0		
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0	0		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	0		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0	0	0		
Charter Schools Funding in lieu of Property Taxes	8096	3,772,433	0	3,772,433	3,354,463	3,520,469
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		14,539,445	0	14,539,445	14,620,187	15,343,712
2. Federal Revenues						
No Child Left Behind	8290	0	373,324	373,324	348,460	365,705
Special Education - Federal	8181, 8182	0	162,297	162,297	163,008	171,075
Child Nutrition - Federal	8220	0	160,000	160,000	156,193	163,922
Other Federal Revenues	8110, 8260-8299	0	171,227	171,227	115,099	120,794
Total, Federal Revenues		0	866,848	866,848	782,760	821,496
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	992,192	992,192	993,825	1,043,008
All Other State Revenues	StateRevAO	265,595	2,774,830	3,040,425	2,930,416	2,714,554
Total, Other State Revenues		265,595	3,767,022	4,032,617	3,924,241	3,757,562
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8,902,674	311,750	9,214,424	10,956,763	11,213,557
Total, Local Revenues		8,902,674	311,750	9,214,424	10,956,763	11,213,557
5. TOTAL REVENUES						
		23,707,714	4,945,620	28,653,334	30,283,951	31,136,327
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,231,581	2,354,195	5,585,776	6,207,259	6,393,477
Certificated Pupil Support Salaries	1200	739,666	0	739,666	823,683	848,393
Certificated Supervisors' and Administrators' Salaries	1300	1,641,809	0	1,641,809	1,966,607	2,025,605
Other Certificated Salaries	1900	130,429	40,601	171,030	291,319	300,059
Total, Certificated Salaries		5,743,485	2,394,796	8,138,281	9,288,868	9,567,534
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	309,544	332,310	641,854	761,174	784,009
Non-certificated Support Salaries	2200	1,002,270	0	1,002,270	952,018	980,578
Non-certificated Supervisors' and Administrators' Sal.	2300	128,206	311,751	439,957	463,652	477,562
Clerical and Office Salaries	2400	752,707	0	752,707	817,815	842,349
Other Non-certificated Salaries	2900	295,881	0	295,881	280,290	288,698
Total, Non-certificated Salaries		2,488,608	644,061	3,132,669	3,274,949	3,373,196

**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: 2024-25

Description	Object Code	1st Interim FY2024-25			Totals for FY2025-26	Totals for FY2026-27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	1,523,999	0	1,523,999	1,745,323	1,797,683
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	448,095	0	448,095	485,612	500,181
Health and Welfare Benefits	3401-3402	1,863,087	0	1,863,087	2,230,681	2,297,601
Unemployment Insurance	3501-3502	20,188	0	20,188	72,274	74,443
Workers' Compensation Insurance	3601-3602	167,784	0	167,784	187,914	193,551
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	1,812,037	0	1,812,037	2,074,151	2,136,375
Total, Employee Benefits		5,835,190	0	5,835,190	6,795,955	6,999,834
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	216,635	0	216,635	172,149	177,314
Books and Other Reference Materials	4200	3,900	0	3,900	2,987	3,077
Materials and Supplies	4300	404,388	25,138	429,526	455,287	468,945
Noncapitalized Equipment	4400	326,410	0	326,410	339,292	349,471
Food and Others	4700	24,950	310,000	334,950	344,999	355,348
Total, Books and Supplies		976,283	335,138	1,311,421	1,314,714	1,354,155
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	0
Travel and Conferences	5200	28,492	150,658	179,150	189,675	195,365
Dues and Memberships	5300	20,800	0	20,800	21,424	22,067
Insurance	5400	540,462	0	540,462	498,738	513,700
Operations and Housekeeping Services	5500	1,297,500	0	1,297,500	1,296,113	1,334,996
Rentals, Leases, Repairs, and Noncap. Improvements	5600	796,980	1,395,400	2,192,380	2,144,808	2,209,152
Professional/Consulting Services and Operating Expend.	5800	5,693,314	25,567	5,718,881	5,165,009	5,265,319
Communications	5900	217,600	0	217,600	224,128	230,852
Total, Services and Other Operating Expenditures		8,595,148	1,571,625	10,166,773	9,539,895	9,771,451
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	19,000	0	19,000	19,570	20,157
Total, Capital Outlay		19,000	0	19,000	19,570	20,157
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		23,657,714	4,945,620	28,603,334	30,233,951	31,086,327
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	0	50,000	50,000	50,000

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

Charter School Name: Making Waves Academy
 (continued) _____
 CDS #: 07-10074-0114470
 Charter Approving Entity: Contra Costa County
 County: Contra Costa
 Charter #: 0868
 Fiscal Year: 2024-25

Description	Object Code	1st Interim FY2024-25			Totals for FY2025-26	Totals for FY2026-27
		Unrestricted	Restricted	Total		
D OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	0	50,000	50,000	50,000
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a As of July 1	9791	9,756,300	0	9,756,300	9,806,300	9,856,300
b Adjustments to Beginning Balance	9793, 9795	0	0	0		
c Adjusted Beginning Balance		9,756,300	0	9,756,300	9,806,300	9,856,300
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,806,300	0	9,806,300	9,856,300	9,906,300
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	9,806,300	0	9,806,300	9,856,300	9,906,300

**Making Waves Academy
Budget FY2025**

**MWA Central Office
1st Interim Budget**

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2025 Original Budget (A)	FY2025 1st Interim (C)	Variance FY25 Original vs. FY24 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
40	8981	John Regina Scully (JRS)	2,104,213	2,203,215	99,002	5%	
44	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,452,400	1,452,400	-	0%	
45		Total Income	3,556,613	3,655,615	99,002	3%	
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	156,000	158,000	2,000	1%	
57	1900	Certificated Other Salaries	-	-	-		
58	2100	Classified Instructional Aide Salaries	-	-	-		
59	2200	Classified Support Staff Salaries	-	-	-		
60	2300	Classified Supervisor & Administrator Salaries	1,624,086	1,510,684	(113,402)	-7%	Overall savings are from: • Vacant positions projected to start from Dec 2024 • New position in FY25 1st Interim: -Recruitment Manager • Removed the following position: -Chief Financial Officer • Shifted People Operations Generalist to account 2400
61	2400	Classified Clerical and Office Salaries	189,680	326,822	137,142	72%	Variance is from: • Shifted People Operations Generalist from account 2300 • Extra work stipend
62	2900	Classified Other Salaries	-	-	-		
63		Total Salaries	1,969,766	1,995,506	25,740	1%	
64	3101	Certificated STRS	69,786	69,786	-	0%	
65	3301	Certificated Social Security/Medicare	121,392	122,038	646	1%	
66	3401	Certificated Health & Welfare Benefits	315,723	291,518	(24,205)	-8%	Projection adjustment in health insurance cost for employees
67	3501	Certificated Unemployment Insurance	9,849	4,997	(4,852)	-49%	
68	3601	Certificated Workers Comp Insurance	25,607	25,942	335	1%	
69	3701	Certificated Retirement Match	57,936	54,275	(3,660)	-6%	
70	3999	Accrued Paid Time Off	49,923	49,923	-	0%	
71		Total Benefits	650,216	618,479	(31,737)	-5%	
72		Total Salaries & Benefits	2,619,982	2,613,984	(5,997)	0%	
73							

**Making Waves Academy
Budget FY2025**

**MWA Central Office
1st Interim Budget**

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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2025 Original Budget (A)	FY2025 1st Interim (C)	Variance FY25 Original vs. FY24 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
74	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
75	4200	Books and Other Reference Materials	1,550	1,550	-	0%	
76	4315	Custodial Supplies	-	-	-		
77	4325	Instructional Materials & Supplies	-	-	-		
78	4330	Office Supplies	6,200	6,200	-	0%	
79	4390	Other Food	1,000	-	(1,000)	-100%	
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	20,000	20,000	-	0%	
85		Total Supplies	39,950	38,950	(1,000)	-3%	
86	5210	Conference Fees	26,500	26,500	-	0%	
87	5215	Travel - Mileage, Parking, Tolls	3,975	3,975	-	0%	
88	5220	Travel - Airfare & Lodging	7,500	7,500	-	0%	
89	5225	Travel - Meals & Entertainment	4,200	4,200	-	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	48,390	48,390	-	0%	
103	5804	Legal Fees	60,000	60,000	-	0%	
106	5810	Contracted Services	383,638	489,638	106,000	28%	Variance from: • \$19K Door modifications for Deans • \$16K Glass Tinting in CO, Big Clock for US Turf, WGBT, & Banner installation in US • \$15K Contract services for HR Dept • \$56K Contract services for CFO
107	5810.001	Food Service Administration	-	-	-		
108	5810.002	Student Information & Assessment	94,700	94,700	-	0%	

**Making Waves Academy
Budget FY2025**

**MWA Central Office
1st Interim Budget**

Printed on: 12/9/2024
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	A	B	C	H	K	L	M
2	Account #	Account Title	FY2025 Original Budget (A)	FY2025 1st Interim (C)	Variance FY25 Original vs. FY24 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
109	5810.003	Student Transportation	-	-	-		
110	5810.004	Intervention & Consultation	-	-	-		
111	5810.005	Psychological Services	-	-	-		
112	5810.006	Substitute Teachers	-	-	-		
113	5810.007	Interscholastic - Coaches	-	-	-		
114	5810.008	Information Technology	79,028	79,028	-	0%	
115	5810.009	Outsourced Teaching	-	-	-		
116	5811	College Application Fees	-	-	-		
117	5812	College Entrance Exams	-	-	-		
118	5820	Recruiting - Students	5,000	5,000	-	0%	
119	5821	Printing and Reproduction	2,000	2,000	-	0%	
120	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
121	5850	Staff Recruitment	51,000	51,000	-	0%	
122	5851	Continuing Education Support	5,000	5,000	-	0%	
123	5853	Payroll Processing Fees	66,000	66,000	-	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	12,000	12,000	-	0%	
131	6900	Depreciation and Amortization	-	-	-		
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
133		Total Contract Services	896,681	1,002,681	106,000	12%	
134							
135		Total Salaries & Benefits	2,619,982	2,613,984	(5,997)	-0.2%	
136		Total Supplies	39,950	38,950	(1,000)	-3%	
137		Total Contract Services	896,681	1,002,681	106,000	12%	
138		Total Expenses	3,556,613	3,655,615	99,003	3%	
139							
140		Net Income	0	0			

Coversheet

Vendor Invoices for October 2024

Section: V. Consent Action Items
Item: B. Vendor Invoices for October 2024
Purpose: Vote
Submitted by: Hung Mai
Related Material: Bill Payment List - October 2024.pdf

BACKGROUND:

Vendor invoices for October 2024.

Fiscal Impact: \$932,094

RECOMMENDATION:

Review and approve October 2024 vendor invoices.

Making Waves Academy				
Bill Payment List				
October 2024				
Date	Num	Vendor	Amount	Descriptions
10/21/2024	20082	AAA Business Supplies & Interiors	\$ 1,261.69	Supplies
10/21/2024		Altura Communication Solutions, LLC	\$ 1,690.50	IT Contracted Services
10/28/2024	20105	American Eagle Enterprises	\$ 1,274.39	Supplies
10/21/2024	20083	Ameriflex LLC	\$ 261.45	FSA Administrative Fee
10/15/2024	20069	Anchor Counseling & Education Solutions	\$ 37,177.92	SPED Service
10/21/2024	20084	Appliances Giants LLC	\$ 140.00	Repairs and Maintenance - Non-computer Equipment
10/15/2024	20070	Arthur J. Gallagher Risk Management Services, LLC	\$ 4,500.00	Contracted Services
10/28/2024	20106	Artint Film	\$ 615.00	Contracted Services
10/21/2024	20085	AT&T CALNET	\$ 871.33	Utility
10/28/2024	20107	Bay Area Charters	\$ 8,307.50	Transportation for Field Trip and Sport
10/7/2024	20033	Bay Area Charters	\$ 7,776.25	Transportation for Field Trip and Sport
10/28/2024	20108	Bay Area International Translation Services LLC	\$ 1,280.00	Translation Services
10/15/2024	20071	Calendly LLC	\$ 5,328.00	Contracted Services
10/7/2024	20034	California Choice Benefit Administrators	\$ 128,765.75	Health Insurance
10/7/2024	20035	Cascade Healthcare Services, LLC	\$ 2,376.00	Contracted Services
10/21/2024	20086	CDW Government	\$ 12,882.30	IT Supplies
10/1/2024	20017	Charter Safe	\$ 14,437.00	Liability and Worker Comp Insurance
10/29/2024		Chase	\$ 37,946.23	Credit Card Payment
10/21/2024	20087	Cintas	\$ 7,942.27	Custodial Supplies
10/7/2024	20036	Cintas	\$ 3,483.85	Custodial Supplies
10/21/2024		CircleUp Education	\$ 4,982.00	Professional Development
10/10/2024	20068	City of Richmond	\$ 2,777.50	Additional Sport Facilities Use Fees
10/10/2024	19313	City of Richmond	\$ (2,777.50)	Additional Sport Facilities Use Fees
10/28/2024	20109	CodeCombat Inc.	\$ 3,990.00	Contracted Services
10/21/2024	20088	Colonial Life	\$ 311.10	Health Insurance
10/15/2024		Comcast	\$ 3,321.83	Internet Provider
10/2/2024		Comcast	\$ (3,300.93)	Internet Provider
10/7/2024	20037	Concord Locksmith	\$ 160.02	Contracted Services

Making Waves Academy				
Bill Payment List				
October 2024				
Date	Num	Vendor	Amount	Descriptions
10/7/2024	20038	Concur Technologies, Inc.	\$ 423.60	IT Contracted Services
10/15/2024	20072	Cornerstone Educational Solutions	\$ 8,727.21	Contracted Services
10/7/2024	20039	Cornerstone Educational Solutions	\$ (9,127.21)	Contracted Services
10/7/2024	20039	Cornerstone Educational Solutions	\$ 9,127.21	Contracted Services
10/7/2024	20040	Corodata	\$ 70.01	Storage Fee
10/7/2024	20041	Courtsmith Basketball Industries	\$ 599.76	Supplies
10/28/2024	20110	Cross Country Education	\$ 1,808.09	SPED Service
10/21/2024	20089	Cruz-Reiber, Jeannette	\$ 800.00	Contracted Services
10/21/2024	20090	Department of Justice	\$ 117.00	Staff Recruitment
10/7/2024	20042	Dialink Corporation	\$ 2,232.24	IT Contracted Services
10/28/2024	20111	EBMUD	\$ 21,030.70	Utility
10/7/2024	20043	EdTec Inc	\$ 1,401.75	School Attendance Service
10/7/2024	20044	Fort Bragg High School	\$ 400.00	Facility Rental Fee
10/7/2024		Full Moon Consulting LLC	\$ 3,225.00	Contracted Services
10/28/2024	20112	Global Office Inc	\$ 660.77	Copier Lease
10/21/2024	20091	Global Office Inc	\$ 922.68	Copier Lease
10/28/2024	20113	Golden Gate Sports Referee Association	\$ 310.00	Contracted Services
10/21/2024	20092	Hanna Interpreting Services LLC	\$ 12,106.26	Contracted Services
10/2/2024	20021	Hernandez Party Rentals	\$ 405.00	Contracted Services
10/21/2024	20093	Howard, Leilah	\$ 31.98	Reimbursement
10/7/2024	20045	Instruction Partners	\$ 16,107.40	Contracted Services
10/7/2024	20046	IXL Learning	\$ 7,570.00	IT Contracted Services
10/7/2024	20047	Jostens	\$ 35.67	Graduation Supplies
10/7/2024	20048	Justifacts Credential Verification, Inc	\$ 118.20	Background Check
10/15/2024	20073	Kronos	\$ 4,890.79	Payroll system
10/7/2024	20049	Law Offices of Young, Minney & Corr, LLP	\$ 12,914.15	Legal Fees
10/1/2024		Layered Education	\$ (19,550.00)	Contracted Services
10/1/2024		Layered Education	\$ 19,550.00	Contracted Services
10/1/2024		Layered Education	\$ 19,550.00	Contracted Services

Making Waves Academy				
Bill Payment List				
October 2024				
Date	Num	Vendor	Amount	Descriptions
10/1/2024	20023	LBM, Business Services Inc.	\$ 1,636.36	E-Rate
10/21/2024	20094	Linde Group	\$ 23,922.50	IT Support
10/7/2024	20050	Linde Group	\$ 4,461.70	IT Support
10/15/2024	20074	Lopez-Vargas, Maria	\$ 251.23	Reimbursement
10/7/2024		Making Waves Education Foundation	\$ 161,073.00	School Lease
10/7/2024	20051	Marin Benefits Administrators	\$ 350.00	Contracted Services
10/15/2024		Monsalve, Manuela	\$ 387.00	Contracted Services
10/21/2024	20095	Muscardin, Antonio	\$ 2,250.00	Coach Payment
10/28/2024	20114	Nelson Connects	\$ 5,179.08	Staff Recruitment
10/21/2024	20096	Nelson Connects	\$ 5,142.92	Staff Recruitment
10/15/2024	20075	Nelson Connects	\$ 3,417.00	Staff Recruitment
10/7/2024	20052	Nelson Connects	\$ 3,417.00	Staff Recruitment
10/28/2024	20115	Nick's Custom Golf Cars and Utility Vehicles	\$ 2,235.01	Building Repairs/Maintenance
10/21/2024		Nine Consulting Limited	\$ 24,693.50	IT Contracted Services
10/7/2024		Northwest 84th Consulting, LLC	\$ 12,000.00	Contracted Services
10/7/2024		NP Finance Solutions, LLC	\$ 7,350.00	Contracted Services
10/28/2024	20116	Office Depot	\$ 6,307.78	Office Supplies
10/15/2024	20076	Office Depot	\$ 3,638.23	Office Supplies
10/7/2024	20053	Orkin Pest Control	\$ 871.97	Building Repairs/Maintenance
10/7/2024	20054	Pescadero High School	\$ 1,000.00	Contracted Services
10/28/2024	20117	Photo Collections	\$ 500.00	Supplies
10/1/2024	20026	PLIC - SBD GRAND ISLAND	\$ 18,401.84	Health Insurance
10/21/2024	20097	PowerSchool Group LLC	\$ 4,725.78	Student Information & Assessment
10/7/2024	20055	Precision Wireless Service	\$ 6,657.38	IT Supplies
10/28/2024	20118	Quest Media & Supplies, Inc	\$ 2,060.98	IT Supplies
10/11/2024		ReadyRefresh by Nestle	\$ 331.92	Drinking Water Supplies
10/11/2024		ReadyRefresh by Nestle	\$ 1,138.54	Drinking Water Supplies
10/21/2024		Republic Services #851	\$ 5,642.94	Waste Management
10/7/2024		Rids Brother Company Inc	\$ 8,420.00	SPED Transportation Service

Making Waves Academy				
Bill Payment List				
October 2024				
Date	Num	Vendor	Amount	Descriptions
10/21/2024	20098	Robinson, Tyrone	\$ 650.00	Reimbursement
10/28/2024	20119	Scoot Education Inc	\$ 29,035.00	Substitutes Fee
10/21/2024	20099	Scoot Education Inc	\$ 1,512.00	Substitutes Fee
10/15/2024	20077	Scoot Education Inc	\$ 21,934.00	Substitutes Fee
10/7/2024	20056	Scoot Education Inc	\$ 20,542.00	Substitutes Fee
10/28/2024	20120	Seneca Family of Agencies	\$ 50.00	SPED Service
10/21/2024	20100	Seneca Family of Agencies	\$ 35,820.00	SPED Service
10/7/2024	20057	Seneca Family of Agencies	\$ 200.00	SPED Service
10/7/2024	20058	St. Vincent de Paul College Prep Boys Basketball Restricted Account	\$ 400.00	Membership Dues
10/15/2024		Stericycle, Inc.	\$ 79.15	Contracted Services
10/15/2024	20078	Sterling	\$ 9.25	Background Check
10/7/2024	20059	STS Education	\$ 7,902.00	IT Supplies
10/28/2024	20121	Swing Education, Inc	\$ 16,675.00	Substitutes Fee
10/21/2024	20101	Swing Education, Inc	\$ 17,400.00	Substitutes Fee
10/15/2024	20079	Swing Education, Inc	\$ 15,225.00	Substitutes Fee
10/7/2024	20060	Swing Education, Inc	\$ 17,400.00	Substitutes Fee
10/15/2024		Talkspace Provider Network, PA	\$ 5,000.00	Psychologist
10/7/2024	20061	Texthelp Inc.	\$ 2,083.73	IT Contracted Services
10/28/2024	20122	The Athenian School	\$ 310.00	Membership Dues
10/7/2024	20062	The HR Manager LLC	\$ 42.50	Contracted Services
10/21/2024	20102	The Speech Pathology Group	\$ 2,776.00	SPED Service
10/1/2024	20029	T-Mobile	\$ 3,898.85	Telephone
10/28/2024		vChief	\$ 2,550.00	Contracted Services
10/1/2024	20031	Vision Service Plan	\$ 1,483.90	Health Insurance
10/7/2024	20063	Wells Fargo Vendor Financial Services, LLC	\$ 7,412.25	Copier Lease
		October 2024	\$ 932,094.00	
		October 2023	\$ 1,014,232.50	

Coversheet

Approve Minutes: October Board Meeting

Section: V. Consent Action Items
Item: C. Approve Minutes: October Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for October Board Meeting on October 21, 2024

APPROVED



Making Waves Academy

Minutes

October Board Meeting

Date and Time

Monday October 21, 2024 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=SVFZNGITbVVHb1NFYUd2WWNTaW8wQT09](https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGITbVVHb1NFYUd2WWNTaW8wQT09)

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/j/87855022048>

Other remote location:

- Doylestown Public Library, 150 S. Pine Street, Doylestown, PA 18901

COMING SOON

- HAGA CLIC AQUÍ para acceder a la agenda y portadas en español/CLICK HERE to access agenda and cover sheets in Spanish: <http://bit.ly/3U9DK8T>
- HAGA CLIC AQUÍ para acceder el reporte escolar/CLICK HERE to access the school board report in Spanish: <https://bit.ly/4eLd72o>

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:

Bryann Fitzpatrick at bfitzpatrick@mwacademy.org or (510) 994-6486.

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 bfitzpatrick@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 público que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.**
 - **Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a bfitzpatrick@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:

Bryann Fitzpatrick at bfitzpatrick@mwacademy.org or (510) 994-6486.

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, Enrique Romero, Esther Hugo (remote), Janis Glover

Directors Absent

Jessica Laughlin, Margaret Watson

Guests Present

Bryann Fitzpatrick, Edeson Beredo

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 21, 2024 at 4:07 PM.

B. Record Attendance

C. Remarks by Board President

The Board president commended the MWA community and leadership for the successful, unanimous charter renewal vote at the CCCBOE meeting. The focus of today's meeting is on testing results, with an emphasis on math testing.

The LCAP goals highlighted in this meeting are:

Goal 1: Support for All Learners
Goal 2: College and Career Readiness

D. Public Comment

No public comment was made.

II. Standing Reports

A. Mission Connection: MWA Charter Renewal

The board watched a video of MWA's charter renewal vote with the CCCBOE that highlighted students and parents who took part in the public comment.

B. ASB Update

ASB Members provided an update on their successes, including items related to spirit week and overall culture. Members noted that the club fair had a record turn-out and that students raised over \$6,000. Challenges included the need for tutors, issues with school dress code, and emulating a traditional high school experience.

Board members and leaders had questions about tutoring, how student leaders can work to create a meaningful high school experience, and adjusting expectations for school dress code.

C. Deep Dive: Testing Data

MWA CEO Alton B. Nelson Jr. provided a deep dive into student test scores, with special attention paid to math scores. Data shows that we have returned to pre-pandemic numbers by posting notable gains year over year, specifically on the 2023-24 CAASPP tests. MAP tests in 2023-24 showed considerable growth, not just absolute achievement.

Board members asked questions and made comments around signs of recovery, the role of substitute teachers, CCI, sharing results with faculty, disaggregating data, and increases in all areas. Other questions will be submitted to Dr. Tameka Jackson in writing as she was unable to attend.

D. Q&A on Written School Report

Board members had questions and comments about the written report related to teacher bootcamps, math coaching, college visits, the upcoming career fair, and social emotional learning.

MWA leaders including Marjorie McCowan, Dr. Arika Spencer-Brown, Alefiyah Lokhandwala, and Sonja Jackson were present to answer questions. Additional questions will be submitted to Dr. Tameka Jackson in writing as she was unable to attend.

E.

Q&A on Chief Executive Officer Report (CEO)

Board members had questions and comments about the CEO's report related to Wave-Makers of the month, Mariela Labrada's work over the past year building community relationships, the West County 5c organization that promotes parent civic engagement, and MWA's charter renewal.

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

Board members had questions and comments about the COO's report related to hiring, recruiting, retention, and long-term subs.

G. Q&A on Written Finance Report

October is an off-month for financial reporting to the state.

Board members had no questions and comments about the finance report.

H. Break

The break was skipped.

III. Non-Action Items

A. Board Work and Advisory Committee Updates

There were no substantial updates on board committee meetings as the CIRAC meeting was pushed back to December.

IV. Consent Action Items

A. August to September 2024 Bill Payment

Janis Glover made a motion to Approve consent agenda.

Amy Obinyan seconded the motion.

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

B. Prop 28 Arts and Music Annual Report 2023-24

Janis Glover made a motion to Approve consent agenda.

Amy Obinyan seconded the motion.

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

C. Approve Minutes: September Board Meeting

Janis Glover made a motion to approve the minutes from September Board Meeting on 09-09-24.

Amy Obinyan seconded the motion.

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

D. Approve Minutes: Finance Advisory Meeting

Janis Glover made a motion to approve the minutes from Finance Advisory Committee Meeting on 09-03-24.

Amy Obinyan seconded the motion.

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

V. Closed Session

A. Public Employee Performance Evaluation

The board moved to a private location to discuss a public employee's performance evaluation. This item was discussion only, and no action was taken.

VI. Discussion Items

A. Appreciations by the Board of Directors

Board members thanked the team for the hard work evidenced by all the meeting included. Special appreciations were voiced for Liz Martinez's work on the charter renewal.

B. Schedule of Remaining Board of Directors Meetings for 2024-25

- Dec 16, 2024 @ 11:00 am
- January 27, 2025 @ 11:00 am
- March 10, 2025 @ 4:00 pm
- May 5, 2025 @ 4:00 pm
- June 16, 2025 @ 11:00 am

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:59 PM.

Respectfully Submitted,
Bryann Fitzpatrick

Coversheet

Approve Minutes: Finance Advisory Meeting

Section: V. Consent Action Items
Item: D. Approve Minutes: Finance Advisory Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Finance Advisory Committee Meeting on November 13, 2024

APPROVED



Making Waves Academy

Minutes

Finance Advisory Committee Meeting

Date and Time

Wednesday November 13, 2024 at 10:00 AM

Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/82344244988?pwd=NXJQc0lvNDhZVjEaGVaOEZBaDg1QT09>

Passcode: 933369

Or One tap mobile :

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Webinar ID: 823 4424 4988

Passcode: 933369

International numbers available: <https://mwacademy.zoom.us/j/82344244988?pwd=NXJQc0lvNDhZVjEaGVaOEZBaDg1QT09>

Committee Members Present

Alicia Malet Klein (remote), Alton B. Nelson Jr. (remote), Hung Mai (remote), James McLean (remote), Lori Crawford (remote), Sid Landman (remote), Steve Blass (remote)

Committee Members Absent

Ken Blum

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 13, 2024 at 10:00 AM.

II. Finance

A. FY25 First Interim Budget

- The CFO highlighted the major changes from the 1st Interim budget to Original Budget:
 - Government revenues decreased by approximately \$424,465
 - Decreased JRSF contributions by about \$258,548
 - Decreased total expenditures by about \$683,012
- Committee members asked for FTE and cost per student analysis. CFO agreed that would be sent out with the next monthly report.
- The committee recommended the FY'25 1st Interim Budget to the MWA Board for approval.

B. Compensation Study Update

- COO reviewed financial sustainability plan that was first presented last year
- As part of this plan, MWA is conducting an in-depth review of total compensation, including salary and benefits.
- To help with this process, MWA is looking for a consultant with experience within the education sector.

III. Other Business

A. Public Comment

No public comment was made

IV. 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 11:00 AM.

Respectfully Submitted,
Alicia Malet Klein

B.

FY25 FAC Remaining Meetings

- March 5, 2025 @ 10 am
- April 23, 2025 @ 10 am
- June 4, 2025 @ 10 am

Coversheet

Approve Minutes: Audit Advisory Committee

Section: V. Consent Action Items
Item: E. Approve Minutes: Audit Advisory Committee
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Audit Advisory Committee on November 25, 2024

APPROVED



Making Waves Academy

Minutes

Audit Advisory Committee

Date and Time

Monday November 25, 2024 at 10:00 AM

Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/82344244988?pwd=NXJQc0lvNDhZVjIEaGVaOEZBaDg1QT09>

Passcode: 933369

Or One tap mobile :

US: [+16694449171](tel:+16694449171),82344244988#,,,,*933369# or [+16699006833](tel:+16699006833),82344244988#,,,,*933369#

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Webinar ID: 823 4424 4988

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International numbers available: <https://mwacademy.zoom.us/j/82344244988?pwd=NXJQc0lvNDhZVjIEaGVaOEZBaDg1QT09>

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Bryann Fitzpatrick at bfitzpatrick@mwacademy.org.

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

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

Public Comment

- The public may address the MWA Board regarding any item within the subject-matter jurisdiction of the MWA governing board.
- Under Public Comment, members of the public may
 - Comment on items on the agenda
 - Comment on items not on the agenda
 - **Presentations are limited to two minutes each**, or a total of 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 público que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.**
 - **Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a emartinez@mwacademy.org en inglés o español.**
 - *En su solicitud:*
 - *Incluya su nombre para que pueda ser llamado cuando sea su turno de hablar.*
 - *indicar si es un comentario público general para el comienzo de la reunión o si es comentario público sobre un artículo específico del programa (incluya el número del artículo).*
 - *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:

Bryann Fitzpatrick at bfitzpatrick@mwacademy.org.

Please note that all agenda times are estimates.

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

Committee Members Present

James McLean (remote), 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 Monday Nov 25, 2024 at 10:00 AM.

B. Record Attendance

II. Audit Advisory Committee Meeting

A. MWA 2023-24 AUDIT REPORTS

Ms. Huang and Ms. Sprague reviewed the content of the Governance Communication Letter and the draft Independent Auditor's Report and MWA financial statements with the Committee, noting that (i) their 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

B. AUDIT RFP PROCESS

The Committee requested the MW A team seek requests for proposals for audit services as our charter requires a change every five years. CLA will be able to submit a proposal provided there is a change in audit partners. 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 2025 to review the audit proposals. There being no further business to consider, the meeting was adjourned at 10:30 a.m. PST.

III. Closing Items

A.

Public Comment

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 11:00 AM.

Respectfully Submitted,
Phil Gordon

C. Audit Committee Documents

Coversheet

Approve Minutes: WASC/CIRAC Committee Meeting

Section: V. Consent Action Items
Item: F. Approve Minutes: WASC/CIRAC Committee Meeting
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for WASC/Curriculum Instruction Review Advisory Committee on December 2, 2024

APPROVED



Making Waves Academy

Minutes

WASC/Curriculum Instruction Review Advisory Committee

Fall WASC & CIRAC

Date and Time

Monday December 2, 2024 at 12:30 PM

Location

Please click the link below to join the webinar:

<https://mwacademy.zoom.us/j/92100710845?pwd=H6bocA2yrSi1bRbeEFNgIXboVEtqiW.1>

Passcode: 509135

Or One tap mobile :

+16699006833,,92100710845#,,,,*509135# US (San Jose)

+16694449171,,92100710845#,,,,*509135# US

Or Telephone:

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

+1 669 900 6833 US (San Jose)

+1 669 444 9171 US

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+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
+1 689 278 1000 US
+1 929 436 2866 US (New York)

Webinar ID: 921 0071 0845

Passcode: 509135

International numbers available: <https://mwacademy.zoom.us/j/ac8oN5Cw86>

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:

Bryann Fitzpatrick at bfitzpatrick@mwacademy.org or (510) 994-6486.

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.
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- *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 público que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.***
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 - *Durante la reunión, le llamaremos por su nombre y deberá utilizar la función de "levantar la mano" para identificarse.*

- *En virtud de la SB1036, las actas de esta reunión omitirán los nombres de los estudiantes y padres y otra información del directorio, excepto cuando lo requiera la orden judicial o por la ley federal. Si un padre/tutor legal desea que se incluya un nombre, se debe informar a la junta antes de su comentario público.*

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discapacidad, comuníquese con:

Bryann Fitzpatrick at bfitzpatrick@mwacademy.org or (510) 994-6486.

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), Alton B. Nelson Jr. (remote), Esther Hugo (remote)

Committee Members Absent

None

Guests Present

Arika Spencer-Brown (remote), Bryann Fitzpatrick (remote), Elizabeth Martinez (remote), Marjorie McCowan (remote), Tameka Jackson (remote), Tina Garrison (remote)

I. Opening Items

A. Call the Meeting to Order

Alicia Malet Klein called a meeting of the Curriculum Advisory Committee Committee of Making Waves Academy to order on Monday Dec 2, 2024 at 12:32 PM.

B. Record Attendance and Guests

C. Public Comment

No public comment was made.

II. Objectives and Structure

A. Introductions, Orientation to the Agenda, and Overview Focus

Reviewed objectives to combine WASC and CIRAC goals and foster a meeting format that enhances discussion between leaders and board members.

III. Goal Progress and Pre-Meeting Questions

A. Pre-Meeting Questions

Discussed questions that were submitted by board members Alicia Malet Klein and Dr. Esther Hugo submitted prior to the meeting focusing on the following topics:

- Support for long-term subs / plan to ensure equitable access to material for students in classes with long-term subs
- Student voice related to issues of both culture/climate and academics/instruction
- Tutoring / access to help for students who need it
- AP teacher selection and preparation
- SAT/PSAT updates

- Math updates / signs of improvement

B. Updates: LCAP/WASC Process

Reviewed high-level updates on LCAP/WASC process and engagement with education partners.

C. Break

IV. Q & A Discussion

A. WASC/LCAP Goal Progress

Reviewed high-level updates to LCAP/WASC goals and actions lead by "Goal Owners."

- **Goal 1: Support for All Learners - Dr. Tameka Jackson**
 - Essential Question: *How can we sustain high-quality support for all learners despite staffing and leadership transitions?*
- **Goal 2: College and Career Readiness - Dr. Arika Spencer-Brown**
 - Essential Question: *How can we ensure smooth college and career readiness progress as we manage growing student numbers and administrative challenges?*
- **Goal 3: Diversity, Equity, and Inclusion - Alton B. Nelson jr.**
 - Essential Quesiton: *What combination of responsive and proactive approaches will strengthen a safe, supportive, and inclusive school environment?*

V. Closing Items

A. Action Items/Next Steps

Board members have requested follow-up information on the below by January:

- Data on how many students utilize teacher office hours
- A comprehensive report on the issues faced in setting up a tutoring program
- Scope and Sequence for college and career pathways
- Written action plan following loss of ELD coordinator

B. Good of the Order and Exit Tickets

Exit ticket form was shared with committee to complete.

C. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:29 PM.

Respectfully Submitted,

Alicia Malet Klein

D. Day of Slides