Making Waves Academy

March Board Meeting

Date and Time

Monday March 9, 2026 at 4:00 PM PDT

Location

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

And streaming on zoom:
https://mwacademy.zoom.us/j/87855022048?pwd=SVFZNGlTbVVHb1NFYUd2WWNTaW8wQT09
Passcode: 073032
Or One tap mobile :
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+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
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+1 507 473 4847 US
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+1 646 931 3860 US
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International numbers available: https://mwacademy.zoom.us/u/keaPhEAWej

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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 AQUI 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.***
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- *Your submission should:*
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  - *include your name so that you can be called when it is your turn to speak.*
- *During the meeting, we will call your name and you should use the "raise hand" feature to identify yourself.*

• Under SB1036 the minutes from this meeting will omit student and parent names and other directory information, except as required by judicial order or federal law. If a parent/ legal guardian wishes a name be included, one must inform the board prior to their public comment.

Comentarios públicos

• *El público puede dirigirse a la Junta Directiva de la MWA con respecto a cualquier asunto dentro de la jurisdicción del tema materia por la Junta Directiva de la MWA.*
• *Bajo comentario público, los miembros del público pueden:*
  - *Hacer comentarios sobre los puntos del orden del día*
  - *Hacer comentarios sobre puntos no incluidos en el orden del día*
  - ***Las presentaciones están limitadas a dos minutos cada una**, o un total de veinte minutos para todos los oradores, o se puede acortar el límite de dos minutos.*

• De acuerdo con la Ley Brown, la Junta Directiva de la MWA puede escuchar los comentarios, pero no discutirán ni tomarán medidas sobre los temas presentados. La respuesta de los miembros de la Junta Directiva a las declaraciones o preguntas de las personas que comentan temas que no figuran en el orden del día es muy limitada.

- ***Mientras las reuniones se llevan a cabo virtualmente, los miembros del publico que desean hablar durante la junta pueden presentar una solicitud para hablar antes de las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.***
  - ***Si desea enviar su solicitud de uso de la palabra antes de la reunión, envíe su solicitud por correo electrónico a 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**			**4:00 PM**
	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.			
II.	**Additional Opening Items**			**4:01 PM**
	A. Remarks by Board President	Discuss	Alicia Malet Klein	5 m
	Focus Area: SEL and Student Support			
	WASC/LCAP Goals:			
	• **LCAP Goal 3: Diversity, Equity, and Inclusion**			
	Upcoming WASC Visit			
	CCSA Volunteer Award			
	B. Public Comment	FYI	Alicia Malet Klein	20 m

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- 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.

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III. Standing Reports — 4:26 PM

		Purpose	Presenter	Time
A.	Mission Connection: Student Testimonials	FYI	Ahjia Moore	10 m

Video of student testimonials on support this year.

		Purpose	Presenter	Time
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.

		Purpose	Presenter	Time
C.	Deep Dive: Tiered Intervention	Discuss	Ahjia Moore	15 m

Student Support Services presents on Tiered Intervention .

		Purpose	Presenter	Time
D.	Q&A on Chief Executive Officer Report (CEO)	FYI	Alton B. Nelson Jr.	10 m

		Purpose	Presenter	Time

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

E. Q&A on Interim Executive Director Report — Discuss — Elizabeth Martinez — 10 m

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

F. Q&A on Written Finance Report — Discuss — Elizabeth Martinez — 5 m

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

G. Break — 5 m

IV. Non-Action Items — 5:31 PM

A. Board Work and Advisory Committee Updates — FYI — Alicia Klein — 5 m

Reminder: Please fill out your annual Form 700's via PandaDoc.

Engagement Sessions for ED Appointment

Student Board Member Process for 2026-27

- Advisory Committees
  - Curriculum and Instruction Review/WASC
  - Finance
  - Culture and Climate
  - Audit

V. Action Items — 5:36 PM

Total Fiscal Impact: $570,708.93

A. eRate Contracts — Vote — Damon Edwards — 10 m

“eRate,” is a federally mandated program that provides discounts of up to 90 percent to help eligible schools obtain affordable Internet access. MWA accepted an e-Rate Priority 1 bid from Comcast for Internet connectivity and a Priority 2 bid from ITMC for network hardware.

		Purpose	Presenter	Time
	Fiscal Impact: $441,415.95			
B.	Chromebook Purchase for Grades 5 and 9	Vote	Damon Edwards	1 m
	This approval request is for purchasing Chromebooks for all 5th and 9th-grade students in the 2026-27 school year.			
	Fiscal Impact: $129,292.98			
C.	Second Interim Budget Reports	Vote	Elizabeth Martinez	5 m
	The Finance Advisory Committee recommends the board approve the second interims.			
D.	Audit and Tax Agreements	Vote	Lawrence Lee	5 m
	Education Code Section 41020 requires that each LEA must contract with an audit firm for their fiscal year audit by April 1 of each fiscal year. A copy of the audit contract of each school district is to be filed with CCCOE by April 1.			
E.	Amendment to Academic Calendar 2025-26	Vote	Elizabeth Martinez	1 m
	Review a change to the current Academic Calendar to change one holiday observation date.			

VI. Consent Action Items — 5:58 PM

Fiscal Impact: $874,708.18

A.	Approve Minutes January Board Meeting	Approve Minutes	Alicia Klein	1 m
	MWA Board reviews and approves the January board meeting minutes.			
B.	Accept March Finance Advisory Committee Minutes	Approve Minutes	Ahjia Moore	1 m
C.	Vendor Invoices for January 2026	Vote	Lawrence Lee	1 m
	Board reviews and approves bill payments for January 2026.			
	Fiscal Impact: $874,708.18			

		Purpose	Presenter	Time
VII.	**Discussion Items**			**6:01 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 2025-26	FYI	Alicia Klein	2 m

- ~~May 4, 2026 at 4pm~~ May 7, 2026 at 4pm
- Jun 15, 2026 at 11am

Middle School Promotion is on June 10 at 5pm
Graduation is on June 11 at 6pm

VIII.	**Closing Items**			**6:08 PM**
A.	Adjourn Meeting	Vote	Alicia Klein	

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

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 articulos incluidos en la agenda, así como el informe escolar que sera escrito por la directora principal de la escuela y sus líderes escolares. Tome en cuenta que no todos los articulos incluyen una hoja de portada; las hojas de portada se crean principalmente para articulos que requieren explicación más allá de la breve descripción del articulo.

This year, we will continue to translate the board agenda to Spanish. Additionally, this year we will be translating the coversheets which provide a brief explanation of the items on the agenda as well as the school report which is written by the Senior School

	Purpose	Presenter	Time

Director and her school leaders. Please note that not all items include a coversheet - coversheets are mostly created for items that require more explanation beyond the brief item description.

Coversheet

Mission Connection: Student Testimonials

Section: III. Standing Reports
Item: A. Mission Connection: Student Testimonials
Purpose: FYI
Submitted by:
Related Material: Unity Gala 25-26 Testimonial.mov

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. Adobe Reader:

Unity Gala 25-26 Testimonial.mov

Coversheet

ASB Update

Section: III. Standing Reports
Item: B. ASB Update
Purpose: FYI
Submitted by:
Related Material: _ASB Board Report.pdf



ASB Board Report

ASB Members: Allison A, Giselle L

Learn. Graduate. Give Back.

Table of Contents

- Successes
- Challenges
- Outlook
- Questions & Conversation

Successes

Successes

- **Middle Club Fair**
  - Stronger Connection to the middle school ASB
  - More advertisement of high school clubs (Clubs to expect)
  - Starting a new tradition for the middle school (Hoping to do again next year)

- **BSU All School Meeting**
  - ASB President and VP MC'd and was very successful
  - Took a chance by doing a "Rip the Runway" was heavily supported
  - Audience was very attentive and engaged

Challenges

Powered by BoardOnTrack

Challenges

- **Dance Ticket Sales**
  - Throughout second semester, we tend to struggle with ticket sales due to increased amount of assessment, testing, and decision day.

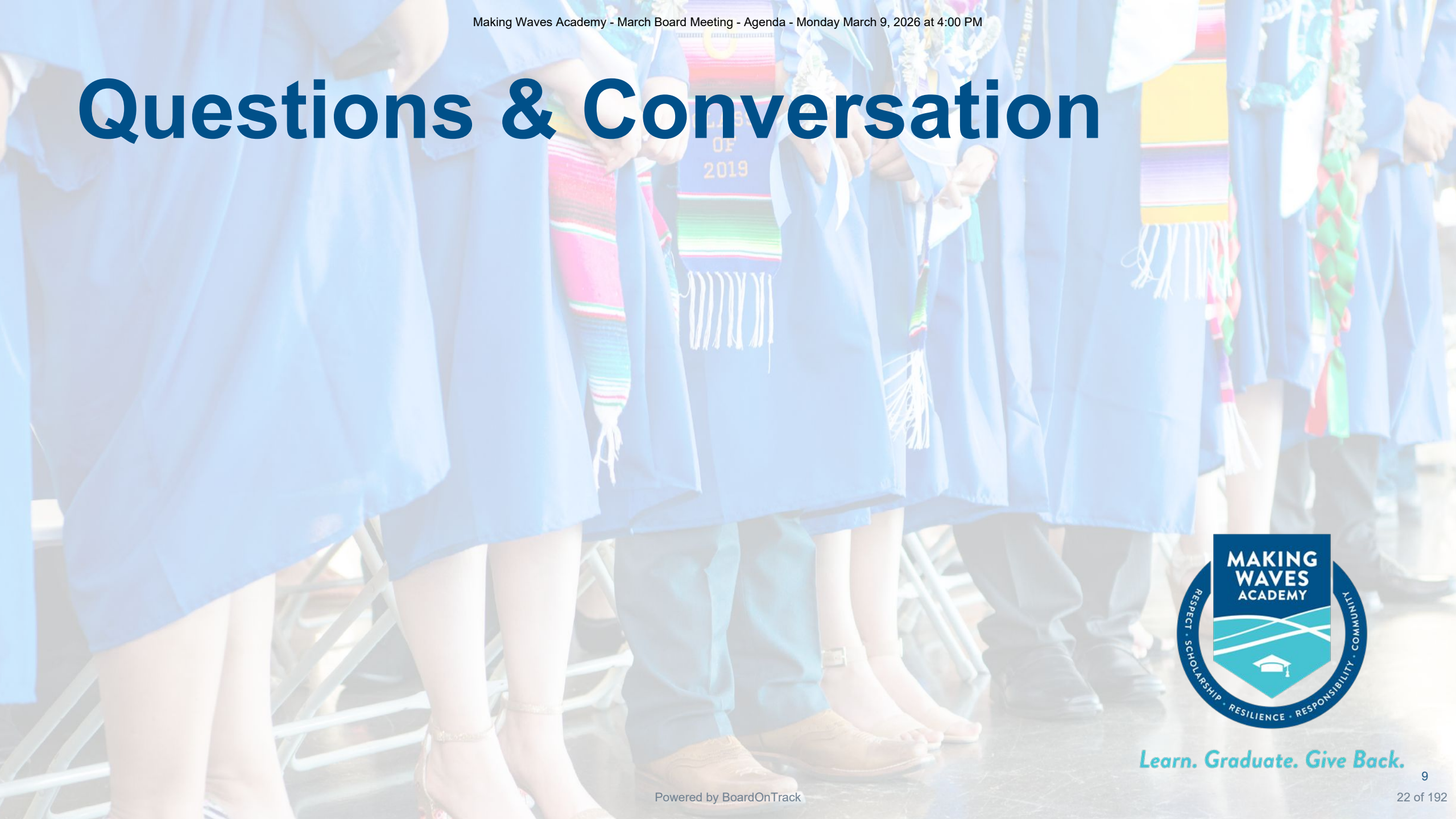
Outlook

Priorities

- **Spirit Week**
  - Come up with daily themes
  - Lunch events leading up pep rally

- **Spring Dance (WAVE RAVE!!)**
  - Lower Ticket Price
  - Fruit Bar
  - Escape Room on US4 2nd floor

Questions & Conversation



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Coversheet

Deep Dive: Tiered Intervention

Section: III. Standing Reports
Item: C. Deep Dive: Tiered Intervention
Purpose: Discuss
Submitted by:
Related Material: Copy of Restorative Action Menu.adm.docx.pdf
Student Support Services Department - Board Report Overview (2).pdf
Final - 3_09_26_Board Report_ SSSD Deep Dive (3).pdf

Restorative Action Menu - Administrators

The following is a sample of actions that can be utilized to help repair harm when creating a Restorative Agreement. Examples of actions include: Small-Impromptu Conversations, Formal Restorative Conferences, Community Circles to process harm, Community Service project with the impacted parties, temporary loss of privileges, completing a relevant training or workshop or Tier 3 intervention, and/or participating in a Behavior Agreement Plan for a designated period of time.

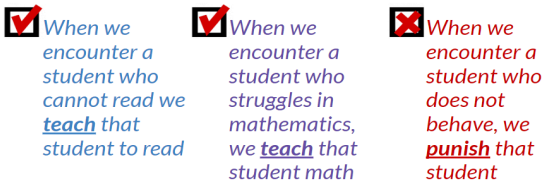
Unwilling to Come to Restorative Agreement	**Classroom Disruption** (making noises, excessive talking, causing negative attention to oneself, etc.)	**Property Damage or Theft** (school or personal belongings)
Share verbal apology	Complete a service activity with teacher or peers	Replace damaged item(s)
Write apology letter	Support by modeling positive behavior for classmates	Clean up damaged object(s)
Have lunch with impacted staff member	Share apology or reflection with class or impacted group	Share a public apology to affected group(s)
Come in during designated time to complete work with staff member	Participate in a school-sponsored activity	Be the custodian's assistant for a specific period of time
Complete Community Service with a Staff Member	Support with tutoring/helping any impacted peers	Create something beautiful to be placed on a bulletin board or wall
Share a kind announcement during "Appreciations"	**Classroom Disruption** (throwing objects, minor physical actions)	Complete lunch time/non-instructional time campus beautification for set period of time
Do a good, personally meaningful deed for affected staff member(s)	Complete classroom beautification	**Other**
Create a nice card for staff member	Apologize to impacted classmates	Plan a community activity with Advisor or, Homeroom Teacher, or Counselor
Create a visual or virtual board that captures 3-5 positive characteristics of staff member	Create a positive poster of behavior expectations for the classroom wall	Bring a treat for any affected individuals
Peer-to-Peer Conflict (Make Immediate Ref. to Admin for potential Bullying/Harassment)	**Hate Speech/Derogatory Language**	Help to facilitate 3 restorative meetings for younger peers
Issue a written or verbal apology	Research the background of the words used and make a presentation	Complete a written reflection and review it with designated staff member
Have lunch with other student(s)	Write a paper or create a presentation about the derogatory term or hate speech	Create a poster(s) about core values and place them around the school
Complete a service activity with other student(s)	Create an advisory/homeroom lesson about unkind/inappropriate language	Interview a positive role model and write a report/ make a presentation
Create a nice card/poster that says 10 nice things about affected student(s)	Do a community presentation about the power of language	Lead/participate in a community discussion/class about issue
Research the causes/effects of bullying in schools. Write a paper or create a presentation for advisory or staff panel	**Academic Dishonesty/Tech. Violation**	Plan a short assembly activity or presentation about a core value or issue
Complete a meaningful deed with affected student(s)	Write a paper or create a presentation about academic dishonesty	Participate in school club for a specified amount of time
Learn 5-10 things about other student and share them with staff member	Speak to advisories/grade levels about the negative consequences of cheating/other solutions to earn higher grades	Complete a school community service (identify a need of school/community and complete it)
Create a video, online post, or apology to share learning and to rebuild community	Stay afterschool to tutor or mentor a younger peer for period of time	Create a presentation for younger peers
Help peer with an approved project or assignment including anti-bullying advocacy	Stay afterschool to tutor or mentor a grade level peer for a period of time	Stay after school to assist teacher/Dean/Office/School Director

Deep Dive: Student Support Services Department

Ahjia D. Moore

Connector Activity

Be prepared to share **1 word or short phrase** that stands out to you about the image below:



The Student Services and Supports Department (SSSD) is pleased to present this update on our strategic evolution toward a more equitable and proactive school environment. This report outlines our current progress, the data-driven success of our disciplinary reforms, and our vision for a school climate where every student—particularly those from our most historically underserved populations—can thrive.

Strategic Focus

The SSSD is currently prioritizing physical and psychological safety through proactive, tiered interventions. Key focus areas include:

- **Equitable Support:** Implementation of restorative practices and Social-Emotional Learning (SEL) programming.
- **Reduced Exclusionary Discipline:** A concerted effort to reduce suspension rates for non-discretionary behaviors by utilizing "Other Means of Correction."
- **Targeted Populations:** Priority support is directed toward students with IEPs, Black/African American students, and English Language Learners.

Evolution of School Climate: From Defense to Offense

The department has transitioned from a reactive, post-pandemic baseline to a proactive, stability-focused model:

- **Historical Context (Post-COVID):** Operations were characterized by "Playing Defense," focusing on learning loss, teacher retention, and managing high Tier 3 interventions and suspensions.
- **Current Status:** The school is now "Playing Offense," emphasizing stability, Tier 1 and Tier 2 interventions, and SEL capacity-building for both staff and students.

Discipline Data and Impact

Significant progress has been made in reducing exclusionary discipline:

- **Suspension Reduction:** Overall suspension rates have decreased by nearly 90% compared to the same period last year.
- **Special Populations:**
  - **Black/African American Students:** 0% suspension rate (down from 19% in 2024-25).
  - **Students with IEPs:** 3% suspension rate (down from 18% in 2024-25).
  - **Long-Term English Learners:** 3% suspension rate.
- **Restorative Success:** There have been 203 total restorative actions schoolwide, used in lieu of suspension and to resolve high-level interpersonal conflicts.

Future Strategic Initiatives

The SSSD's forward-looking agenda includes:

- **Tier 2 Expansion:** Launching Social Skills Small Groups.

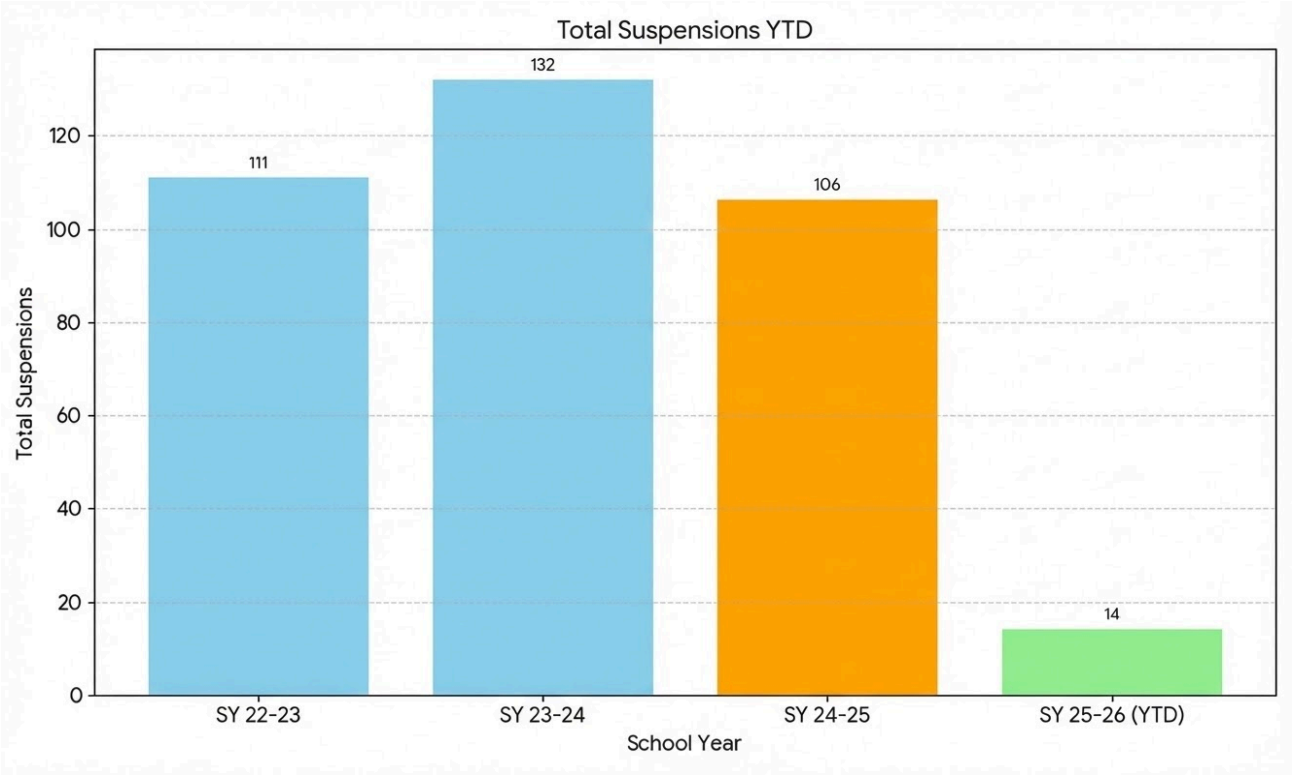
- **External Partnerships:** Exploring new mental and social service partnerships for families and students.
- **Staff Development:** Ongoing professional development in Tier 1 de-escalation and relationship-building strategies.
- **Community Engagement:** Strengthening regular engagement with parents and guardians.

Data and Analysis

The data reflected in this report—most notably the near 90% reduction in overall suspension rates—serves as a powerful validation of our commitment to "Other Means of Correction" and restorative justice. By eliminating exclusionary discipline for our Black/African American students and drastically reducing it for students with IEPs, we are not just changing statistics; we are changing the educational experience for our community. As we look toward the future, the SSSD remains focused on expanding Tier 2 social skills programming and deepening our partnerships with families and external service providers. We are no longer simply reacting to challenges; we are building a sustainable foundation of belonging and support that ensures long-term success for every student in our care.

Comparative Suspension Rates (Year-to-Date)

As of March 2nd, 2026			
Category	**2025-26 YTD**	**2024-25 YTD**	**2023-24 Final**
Overall #	14	123	161
%	1.40%	11.58%	14.45%
SPED #	3	14	21
SPED %	3%	18%	24%
AA #	0	16	28
AA %	0%	19%	33%
LTELs #	2		
LTELS %	3%	0%	0%



Restorative Actions (Year-to-Date)

Student Discipline/Restorative SEL	**8/6 to 8/29**	**9/2 to 9/26**	**9/29 to 10/24**	**10/27 to 11/21**	**12/1 to 12/18**	**1/6 to 1/30**	**2/3 to 2/27**
Expulsions	0	**0**	**0**	**0**	**0**	**0**	0
5-8 Suspensions	0	1	3	1	5	0	1
9-12 Suspensions		0	1	0	0	0	0
Total Suspensions	**0**	**1**	**4**	**1**	**5**	**0**	**1**
5-8 Restorative Actions	25	21	10	13	27	27	18
9-12 Restorative Actions	9	8	3	12	5	13	8
Total Restorative Actions	**34**	**29**	**13**	**25**	**32**	**30**	**22**

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Share a kind announcement during "Appreciations"	**Classroom Disruption** (throwing objects, minor physical actions)	Complete lunch time/non-instructional time campus beautification for set period of time
Do a good, personally meaningful deed for affected staff member(s)	Complete classroom beautification	**Other**
Create a nice card for staff member	Apologize to impacted classmates	Plan a community activity with Advisor or, Homeroom Teacher, or Counselor
Create a visual or virtual board that captures 3-5 positive characteristics of staff member	Create a positive poster of behavior expectations for the classroom wall	Bring a treat for any affected individuals
Peer-to-Peer Conflict (Make Immediate Ref. to Admin for potential Bullying/Harassment)	**Hate Speech/Derogatory Language**	Help to facilitate 3 restorative meetings for younger peers
Issue a written or verbal apology	Research the background of the words used and make a presentation	Complete a written reflection and review it with designated staff member
Have lunch with other student(s)	Write a paper or create a presentation about the derogatory term or hate speech	Create a poster(s) about core values and place them around the school
Complete a service activity with other student(s)	Create an advisory/homeroom lesson about unkind/inappropriate language	Interview a positive role model and write a report/ make a presentation
Create a nice card/poster that says 10 nice things about affected student(s)	Do a community presentation about the power of language	Lead/participate in a community discussion/class about issue
Research the causes/effects of bullying in schools. Write a paper or create a presentation for advisory or staff panel	**Academic Dishonesty/Tech. Violation**	Plan a short assembly activity or presentation about a core value or issue
Complete a meaningful deed with affected student(s)	Write a paper or create a presentation about academic dishonesty	Participate in school club for a specified amount of time
Learn 5-10 things about other student and share them with staff member	Speak to advisories/grade levels about the negative consequences of cheating/other solutions to earn higher grades	Complete a school community service (identify a need of school/community and complete it)
Create a video, online post, or apology to share learning and to rebuild community	Stay afterschool to tutor or mentor a younger peer for period of time	Create a presentation for younger peers
Help peer with an approved project or assignment including anti-bullying advocacy	Stay afterschool to tutor or mentor a grade level peer for a period of time	Stay after school to assist teacher/Dean/Office/School Director



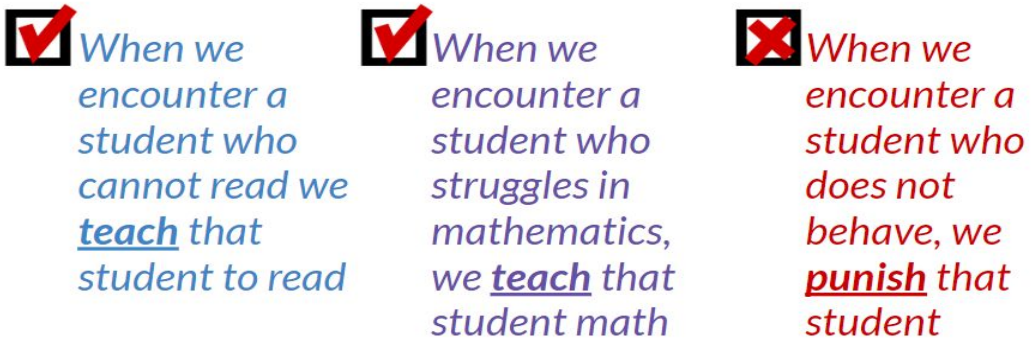
Deep Dive: Student Support Services Department

Ahjia D. Moore
March 9th, 2026

Learn. Graduate. Give Back.

Connector

- Share **1 word or short phrase** that stands out to you about the image below:



SSSD Areas of Focus



Physical and Psychological Safety

- Providing **proactive and responsive** tiered intervention to support a **safe** school environment for all students.
  - Equitable Behavior Support & Restorative Practices
  - SEL Programming
- Reducing **suspension rate** for non-discretionary behaviors through providing **Other Means of Correction**.
  - Students w/IEP
  - Black/African American students
  - English Language Learners

LCAP/WASC Goals

1 Support for All Learners

Develop and refine vertically-aligned programs to support all learners.

LCFF State Priorities: Basic Services · State Standards · Student Achievement · Course Access · Student Outcomes

2 College & Career Readiness

Refine holistic support for college and career readiness that build all students' capacity for graduation and success beyond high school.

LCFF State Priorities: Student Achievement · Course Access · Student Outcomes

3 Diversity, Equity, & Inclusion

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

LCFF State Priorities: Parent Involvement · Student Engagement · School Climate

Behavior Overview - Post-Pandemic

Powered by BoardOnTrack

Where We've Been

Post-Covid emphasis on re-establishing a baseline in:

- addressing loss of learning & teacher retention; **limited capacity**
  - Referral to Admin. for student behavior support
- renorming on sharing physical space; **social skill-building**
  - Anxiety; Sense of Belonging
- resetting boundaries; upholding **school safety**
  - ***"Playing Defense"***
    - High Tier 3 Intervention; Suspensions

Where are we now?

We are in a very different place and can move accordingly.

- *More stability; continued shifts in state laws*
  - *Equity and **restorative practices** over exclusionary discipline*
    - Students w/IEP
    - English Language Learners
    - Black/African-American Students
  - *SEL capacity-building for faculty and staff; students*
    - **“Playing Offense”**
      - Tier 1 & Tier 2 intervention

Suspension Spotlight

Current total suspension rates are tracking significantly lower than previous years, with a nearly 90% reduction compared to this same time last year.

Special Populations Suspensions.

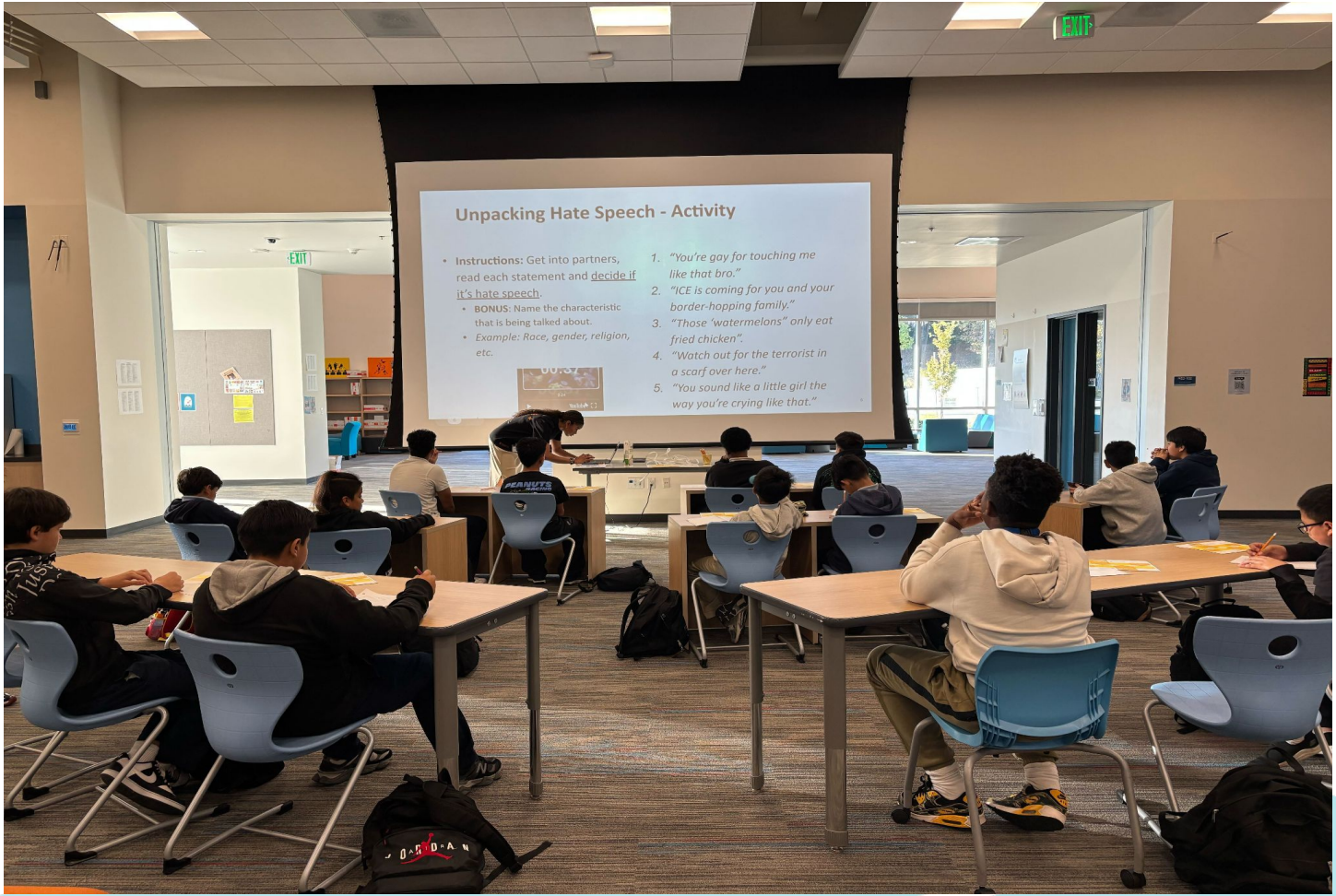
- 0% Black/African American Students (down from 19%)
- 3% Students w/IEP (down from 18%)
- 3% Long Term English Learners

Other Means of Correction

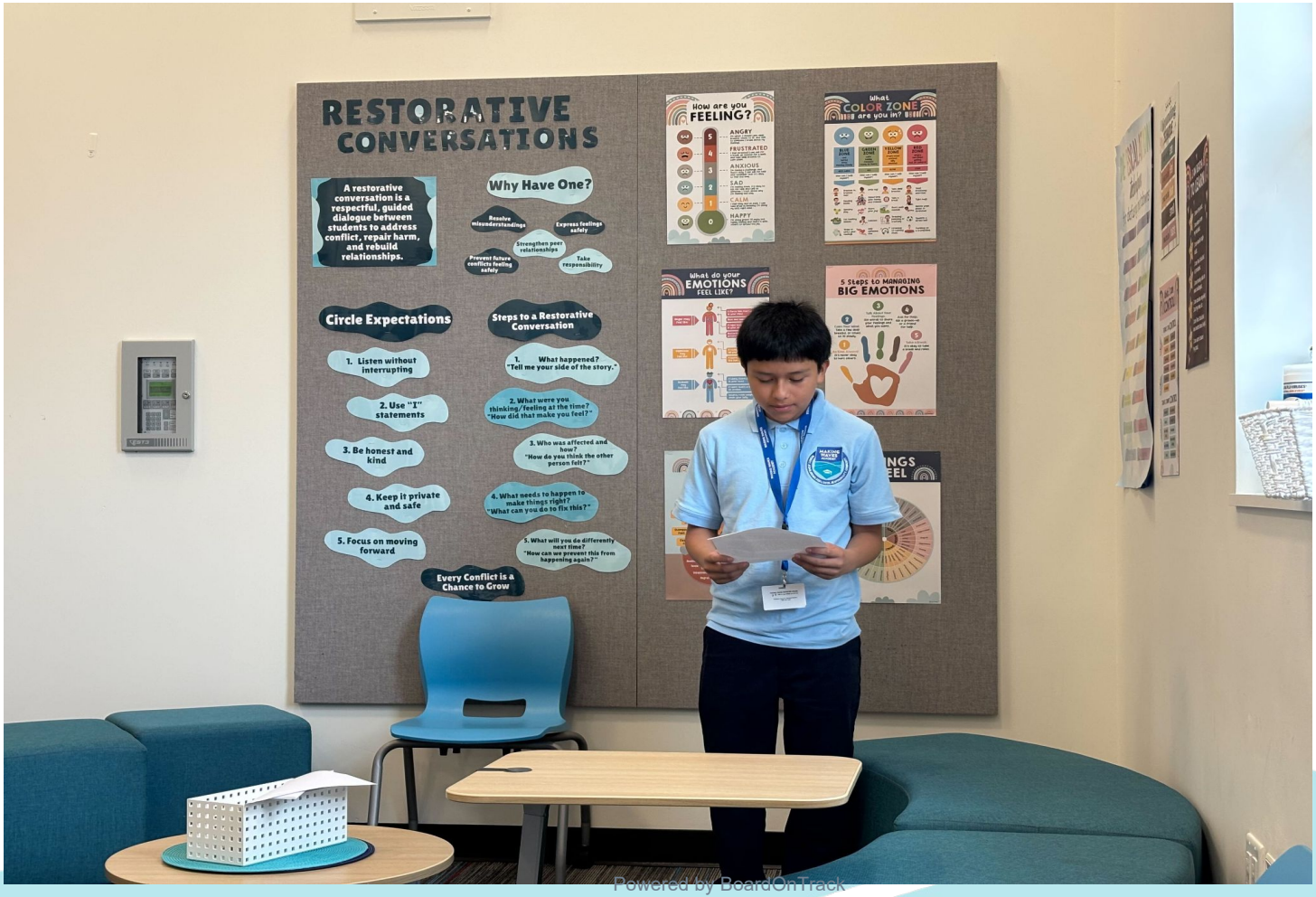
- Restorative Conversations & Formal Conferences
- Community Circles; Agreements
- Harm Circles (for high-level conflict)
- Restorative Actions - Menu
- Small Group Workshops
- Restorative Panels
- Behavior Agreements
- Suspension Re-Entry Meetings

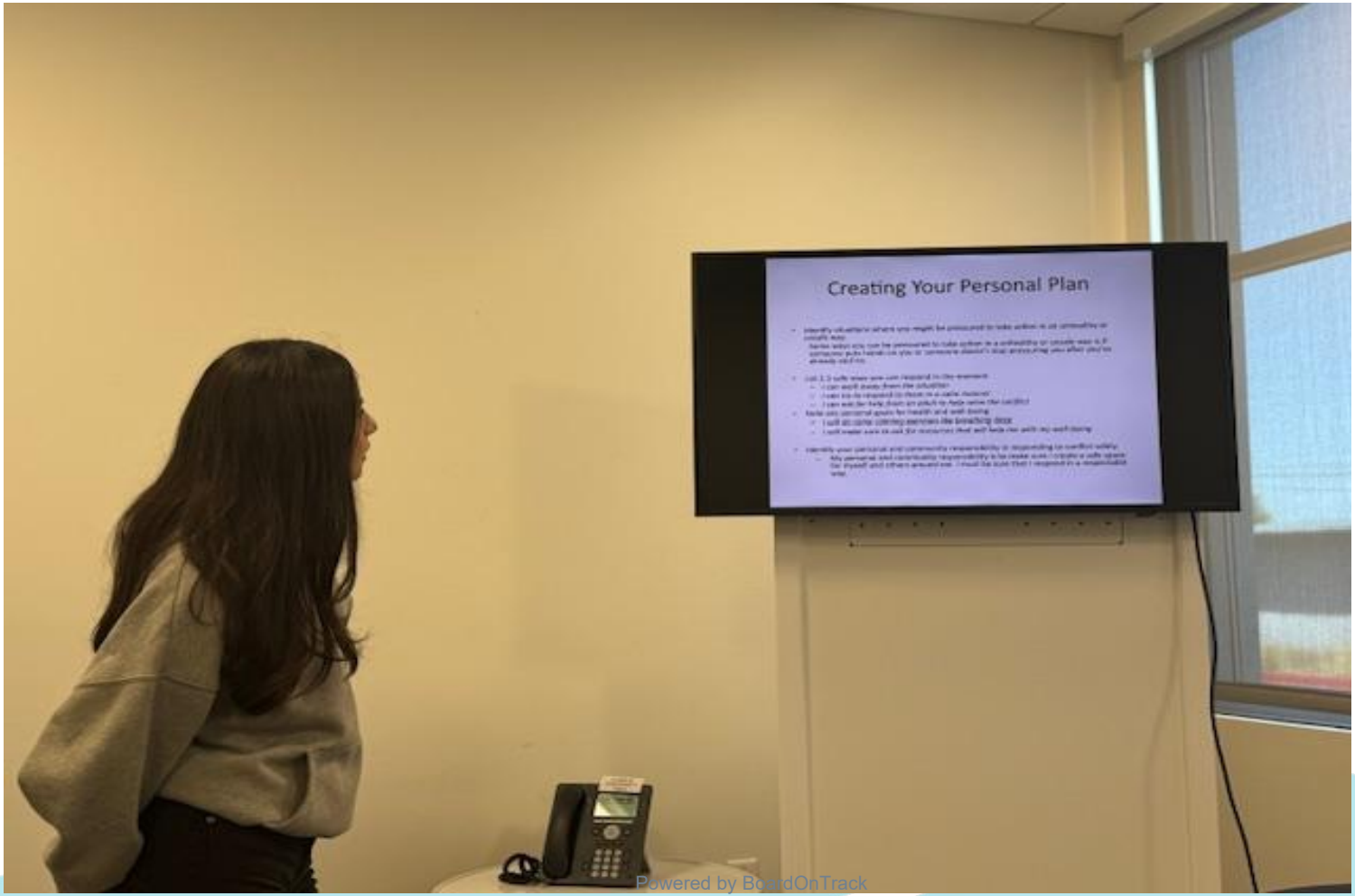


10


Unpacking Hate Speech - Activity
Instructions: Get into partners, read each statement and decide if it's hate speech.
BONUS: Name the characteristic that is being talked about.
Example: Race, gender, religion, etc.
1. "You're gay for touching me like that bro."
2. "ICE is coming for you and your border-hopping family."
3. "Those 'watermelons" only eat fried chicken".
4. "Watch out for the terrorist in a scarf over here."
5. "You sound like a little girl the way you're crying like that."
EXIT


TEASING
BULLYING OR HARASSMENT


RESTORATIVE CONVERSATIONS
A restorative conversation is a respectful, guided dialogue between students to address conflict, repair harm, and rebuild relationships.
Why Have One?
Resolve misunderstandings
Express feelings safely
Strengthen peer relationships
Prevent future conflicts feeling safety
Take responsibility
Circle Expectations
1. Listen without interrupting
2. Use "I" statements
3. Be honest and kind
4. Keep it private and safe
5. Focus on moving forward
Steps to a Restorative Conversation
1. What happened? "Tell me your side of the story."
2. What were you thinking/feeling at the time? "How did that make you feel?"
3. Who was affected and how? "How do you think the other person felt?"
4. What needs to happen to make things right? "What can you do to fix this?"
5. What will you do differently next time? "How can we prevent this from happening again?"
Every Conflict is a Chance to Grow
How are you FEELING?
ANGRY
FRUSTRATED
ANXIOUS
SAD
CALM
HAPPY
What COLOR ZONE are you in?
What do your EMOTIONS FEEL LIKE?
5 Steps to MANAGING BIG EMOTIONS


Creating Your Personal Plan

Intervention Spotlight

- **199 Total Restorative Actions Schoolwide**
  - In lieu of suspension
  - High-level interpersonal conflict
  - Responsive and inclusive to special population groups

Student Spotlight



Where We Are Going

- Launching ***Tier 2 Social Skills Small Groups***
- Exploring external partnerships for student/family mental and social services.
- Increasing onsite mental health services
- Continuing student SEL skill development through Workshops, Assemblies, and Advisory/Homeroom.
- Providing ongoing staff PD: Tier 1 De-Escalation and Relationship Building Strategies.
- Ongoing, internal development of SSSD.
- Engaging Parents/Guardians early and regularly.



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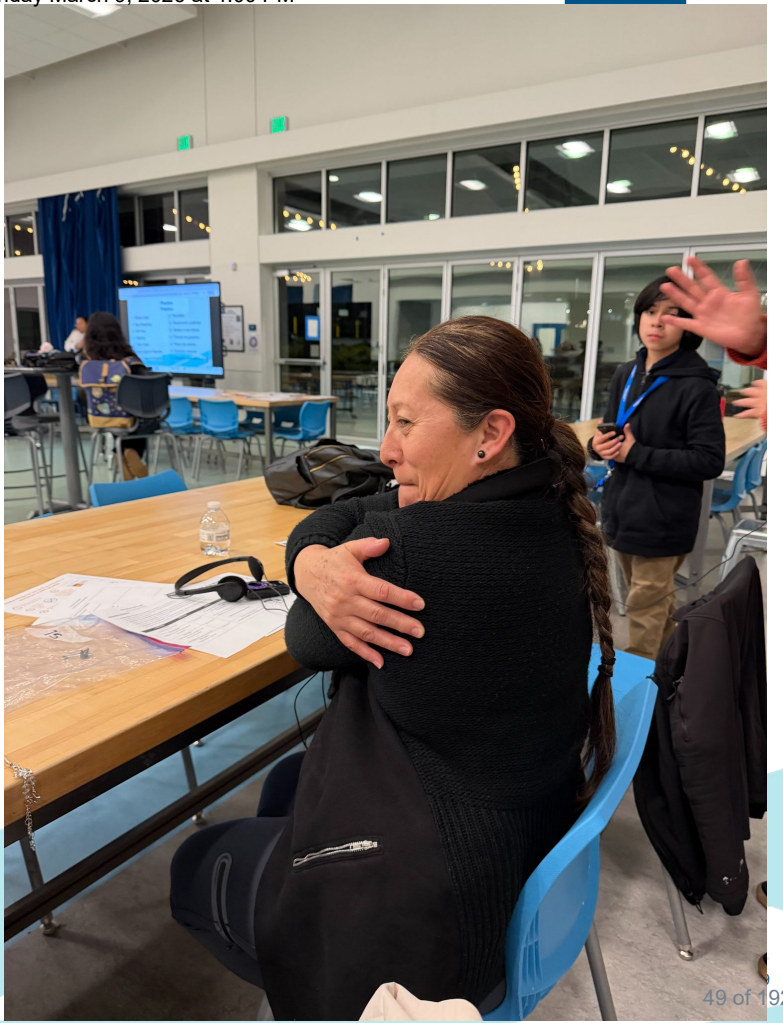
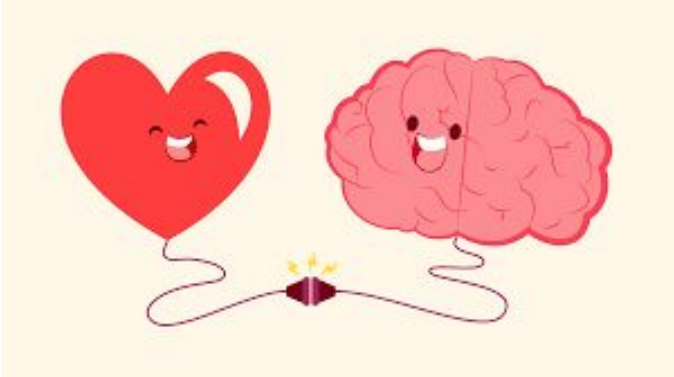


Closing



Top of Heart/Top of Mind

- Share **1 word or short phrase** to describe what you're *feeling* and *thinking* about as we close out today.
- Questions?



Coversheet

Q&A on Chief Executive Officer Report (CEO)

Section: III. Standing Reports
Item: D. Q&A on Chief Executive Officer Report (CEO)
Purpose: FYI
Submitted by:
Related Material: MWA CEO Report to the MWA Board_MAR 2026_ABN.docx.pdf

Learn. Graduate. Give Back.

MWA CEO Report to the MWA Board

MARCH 2026

The stretch between President's Week and Spring Break is our last sustained window of instructional focus before state testing in April — fewer disruptions, fewer competing events, and more time to go deep with students. We're encouraging faculty to stay grounded in standards-based, grade-level instruction while also creating intentional opportunities for students to engage with question types and formats they'll encounter on state assessments. Our instructional priorities remain consistent: grade-level rigor, productive struggle, and strong checking for understanding.

Coaching observations continue during this period. Ms. Bakheit and I are joining Mr. Persina and Ms. Lokhandwala on classroom observations and coaching debriefs of math and ELA teachers in both the middle and upper schools. Between now and April, we're aiming for four joint observations and debriefs — one ELA and one math observation at each division. These visits serve a dual purpose: deepening our collective understanding of the IPG tool and continuing to sharpen our shared coaching practice.

Here some highlight since the last MWA Board meeting in January:

- Field/Study Trips to an oil refinery in Martinez, Sac State, UC Davis, and the Planetarium on the Mt. Diablo College campus
- First ever club fair in the middle school - supported by the US ASB, US faculty, and Mr. Thomas
- 5th grade enrollment lottery closed with great numbers for offers of enrollment and diversity of applicants
- 2nd Progress Report of the semester shared with students and parents/guardians on 3/6/26
- Interim assessments being completed in the MS and US
- Physical Fitness test being administered to the 5th, 7th, and 9th grade classes
- ELPAC administered school-wide assessing progress and eligibility for reclassification
- Annual oversight visit from our charter authorizer scheduled for mid-March. They will observe some classes and interview students and staff.

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
- ***"Big Rocks"*** – priorities; tasks, projects, goals, and mission critical objectives (Forbes, 1/20/21)



Big Rock Updates

Big Rock #1:
Support a successful WASC re-accreditation process.
Work with Bryann and leaders across the school to support completing critical milestones required for us in order to make sure we are as prepared as possible for a successful WASC accreditation renewal process this year.
UPDATES: • After review from members of the board, the completed Self Study Report was submitted to the WASC Visiting Committee Chair. ***WASC Accreditation Renewal:*** Visiting team is campus *April 12-15, 2026*.

Big Rock #2:
Strengthen instructional practices through coaching, particularly math and English.
Through the use of standardized coaching protocols and tools, participate, discuss, and support instructional leaders and teacher leaders towards progress on more targeted, curricular-aligned, engaging, and effective Tier 1 core instruction, particularly in math and English classes.

UPDATES:

- Our final three days of on-site capacity-building work with Instruction Partners (IP) wrapped up in February, and we came away encouraged. A strong gain on the IPG over the course of a school year is .5 points on a 4-point scale — and both ELA and math showed aggregate improvement close to or exceeding that benchmark. Across our observations, we saw more rigor, more time with text, and more consistent grade-level instruction. The momentum feels real, and our conversations with IP are beginning to reflect a shared picture of what strong instruction looks like at MWA. As we move toward the end of the year, we'll continue pressing toward one of our key goals: ***more ownership of the learning transferred to students***.

- The ILT continues to engage in classroom observations and coaching debriefs, though I want to be transparent that competing priorities have required me to scale back the number of observations I'm personally able to conduct this semester.

- We also have a new tool in our coaching toolkit: a ***camera device*** that allows us to record lessons for teachers to watch themselves teach. Videos are stored in a secure folder accessible only to the teacher and their coach — a meaningful way to deepen reflection and make coaching conversations more grounded in what's actually happening in the classroom.

Big Rock #3:

Focus on improving academic outcomes and support for vulnerable student populations.

Our annual state assessment data points to a need to focus on some of our critical subgroup of learners. The goal will be to see progress and material student achievement growth for students in these subgroups.

UPDATES:

- Tyler, our Director of Special Education, continues his work with students, families, and teachers to update IEP goals — ensuring they are clear, actionable, and reflective of each student's needs.

- We're also pleased to share that we have hired a 504 Coordinator, who will meaningfully expand Tyler's team's capacity to support students and ensure that 504 accommodations are being consistently followed across classrooms.

- Looking ahead, I'm actively exploring ways to more systematically monitor and maintain focus on the progress of our Long-Term English Learners and Students with Disabilities — building in regular touchpoints so that these students remain visible in our data conversations and receive the targeted attention they deserve.

Big Rock #4:

Supporting and seeing material progress on strategic plan initiative - increasing career exposure opportunities for MWA students.

Work with our "Portraits of a Graduate" group (select teachers, teacher leaders, and staff) to further discuss piloting various approaches to opening up more career exposure opportunities for students.

UPDATES:

- An 8th grade pilot using a ***career development curriculum*** is now underway. The pilot is designed to be informative — what we learn will shape how we structure Advisory in the upper school and Homeroom in the middle school for next year.
- With the recently announced shifts at Making Waves Education Foundation, the Steering Committee has been disbanded. Liz is now working with the ***Portrait of a Graduate workgroup*** to build consensus around how to meaningfully integrate those concepts into our practices for the coming year. She is also leading an effort to align our strategic plan, LCAP, and WASC Action Plan into a more unified framework — reducing redundancy, clarifying priorities, and allowing us to pursue our goals with greater focus and coherence.

Other Responsibilities/Activities

Role	Entity	Activity	Meeting Frequency
NCS Board Past Pres.	North Coast Section (NCS)	Interscholastic athletics – rules, policies, & championships	7 Board & Exec. Mtgs.
CIF Executive Committee Member	CA Interscholastic Federation (CIF)	Interscholastic athletics – rules, policies, & championships for CA	7 Board & Exec. Mtgs
Nominating Committee Member	CIF Executive Committee	Discuss and vote on nominees to serve on the Exec. Committee.	1x
NCS Delegate	CIF Federated Council	Formal board representing all 10 sections of CIF.	3 Mtgs.
CIF Special Committee	CIF	Strengthening credentialing, safety, and training for officials.	TBD
5C Board President	Contra Costa County Charter Coalition (5C)	Support 5C ED and schools (especially through renewals). .	1:1 mtgs & 7 Board mtgs.

Additional Leadership and Governance Responsibility Updates

NCS	• Participating in the hiring process for a new NCS commissioner this month.
CIF	• Attending the 3rd executive committee meeting of the year on March 12th. At the February Federated Council meeting, I was formally nominated for the office of CIF President in the April elections. I submitted materials for the election process. I will be attending the state basketball Championships on March 13th and 14th in Sacramento to hand out championship medals.
5C	• *Invictus* charter school, a new 5C member school, had their charter renewed by the CCCBOE (the charter authorizer for MWA).

Coversheet

Q&A on Interim Executive Director Report

Section: III. Standing Reports
Item: E. Q&A on Interim Executive Director Report
Purpose: Discuss
Submitted by:
Related Material: March 2026_Interim ED Board Report.pdf

Board Report

Interim Executive Director

Elizabeth Martinez

March 2026

It's been a full and energizing start to the spring semester! Much like the momentum we felt back in August, this month has been defined by a sense of purpose and promise as we look toward the future of Making Waves Academy. During recent campus walkthroughs, the energy is palpable—from the high-stakes excitement of our enrollment lottery to the deeply thoughtful conversations happening across the campus. We are seeing the consistency and joy that are the hallmarks of this community, and it is truly everything we want for our Wave-Makers and staff.

Strategic Plan Update (Appendix A)

As we look toward the horizon of our next chapter, I am thrilled to present a first look at our Draft Strategic Plan—a roadmap designed with the same intentionality and heart that defines our daily work at Making Waves Academy. This document represents a refined strategic trajectory for our community, bridging our ambitious 10-year vision with a concrete three-year strategy and a focused one-year operational plan. It is a blueprint that honors our history while boldly charting a path toward our new "North Star."

Middle School Enrollment Lottery: A Growing Vote of Confidence (Appendix B)

The vibrancy of our community is perhaps most evident in the results of our Middle School enrollment lottery. We are thrilled to share that applications increased year-over-year, reflecting a continued demand for an MWA education. ***Total applications grew by 5.1%, the first increase in total applications since 2019.***

We saw particularly energizing growth in our 7th-grade applications, which rose by an impressive 14.5%. Additionally, ***our outreach efforts have yielded a more diverse applicant pool, including a 2% increase in African-American applicants and offers of enrollment for this demographic doubled.*** This tremendous effort from our team increases the probability for a student body that is more reflective of the diversity of our broader community.

Staff Intent to Return SY26-27: A Strong and Stable Foundation (Appendix C)

Just as we celebrated a smooth start to the school year, ***our retention outlook for 2026–27 remains remarkably stable and high.*** In a testament to our evolving team culture, ***93% of our eligible staff have indicated they definitely plan to return next year.*** An additional 5% reported they are likely to return. ***Notably, 100% of our Central Office team has committed to returning, providing the steady "behind-the-scenes" leadership that makes our work possible.***

Our staff remains highly engaged, and their feedback is helping us plan proactively for the year ahead. ***The most consistent theme among staff indicating "likely" or expressing conditional return relates to the phase-out of the temporary cost-of-living adjustment***. Several staff members shared that the removal of the COLA stipend may influence their financial planning once formal compensation letters are issued. A smaller number of comments referenced credentialing timelines, graduate study, visa status, or role clarity. ***These appear individualized rather than systemic and are being addressed through direct follow-up.***

Most importantly, there were no broad concerns raised regarding school mission, leadership direction, or team culture. We are heading into the final stretch of the school year with so much gratitude and joy. Whether it is welcoming new families through the lottery or ensuring our veteran staff feel supported and heard, we are doing this work together with a clear sense of direction. ***We have much to accomplish, but with this level of community and staff commitment, the future of MWA has never looked brighter.***

March 2026

Appendix A: Strategic Plan Executive Summary

MWA STRATEGIC ROADMAP: FROM CLASSROOM TO CAREER

OUR NORTH STAR: THE 10-YEAR VISION

By six years after high school graduation, our young adults are on a path to economic mobility and a fulfilling life.

- **Earn** a degree or credential.
- **Secure** a high-demand, high-wage job.
- **Develop** habits for building long-term wealth.

By the end of their time at MWA, graduates will be:

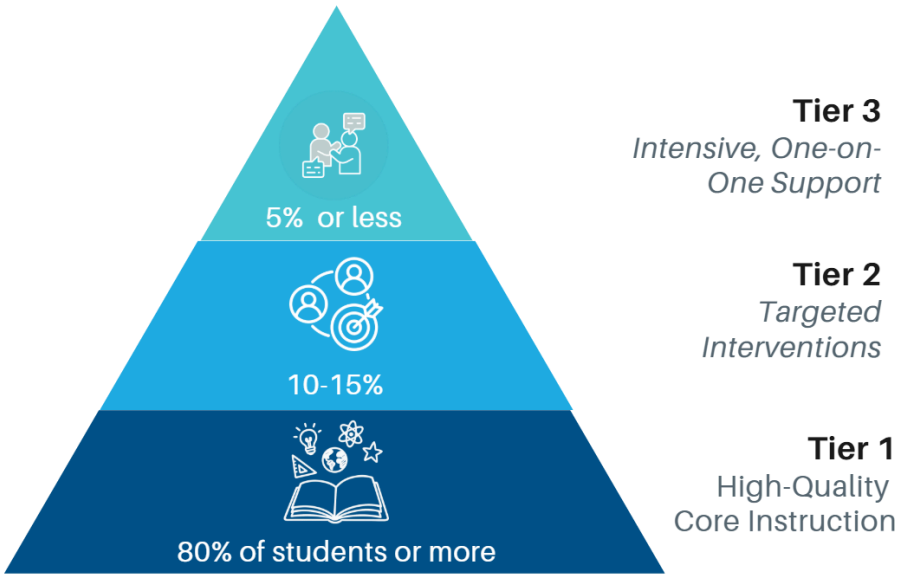


THE WASC CONNECTION: ALIGNING OUR STANDARDS

Our school-wide priorities are perfectly synced with our accreditation goals:

- **Goal 1: Support for All Learners** – Codifying high-leverage practices to eliminate the proficiency gap.
- **Goal 2: College and Career Readiness** – Shifting from "participation" to "attainment".
- **Goal 3: Community & Climate** – Using safety and belonging as a lever for academic rigor.

March 2026



ACADEMIC EXCELLENCE & SUPPORT

We are deepening literacy and numeracy through a three-tiered system of support:

- **Tier 1: High-Quality Core Instruction (80%+ of Students)** *
  - Improve rigorous Tier 1 standards teaching.
  - Teach vocabulary and structured academic debate.
  - Embed SEL into Tier 1 instruction.
- **Tier 2: Targeted Interventions (10–15% of Students)**
  - Small-group, skill-focused support based on screening data.
- **Tier 3: Intensive Intervention (5% or fewer Students)**
  - Highly individualized, multisensory reading or conceptual math instruction.

KEY TARGETS & ACCOUNTABILITY: 3 Year Strategy

- **Post-Secondary Success:** 95% of students graduate with a clear post-secondary plan by 2029.
  - Teach A-G rules for high school.
  - Start career discovery before high school.
  - Improve core skills and organizational habits.
- **Proficiency Goals:**
  - Raise Math to ≥ 35 % and ELA to ≥ 55 % for all students.
  - Increase in PSAT scores and AP Exam pass rates.
- **Equity:** Halve the proficiency gaps for Students with Disabilities and English Learners.
- **Continuous Support:** Transition the college success program into MWA by July 2027 to ensure alumni success remains strong.

March 2026

Appendix B:
Application and Lottery Report for SY2026-27

MWA Enrollment Team:
Yesenia Bermudez, Office Manager
Matthew Smith, Manager of School Operations
Diana Limon, Supervisor of School Operations

The application and lottery cycle officially closed and we are happy to report on the outcomes of the cycle. Below you will find a summary of application, lottery and offers of enrollment for the 2026-2027 school year.

2026-2027 Application and Lottery Data

Here is a snapshot of <u>all MWA applicants</u> for the 2026-27 school year.

- **516** applications submitted
- **4** employee children applications (0.8% of all applications submitted)
- **411** eligible for free and reduced lunch (79.7% of all applications submitted)

Per our current charter, we utilize the priorities listed below to offer enrollment to applicants:

1. Students who are children of Making Waves Academy employees. Making Waves Academy employees refers to full-time faculty and staff who, by December of their second year, will have been a full-time employee at Making Waves Academy for at least 12 months
2. Students who are eligible for Free and Reduced Price Meal ("FRPM") who reside within West Contra Costa Unified School District attendance boundaries
3. All other students eligible for FRPM who reside within Contra Costa County
4. Students who are currently enrolled in or who reside in the elementary school attendance area of the local public elementary school (Tara Hills) where the Charter School is located (for purposes of the SB 740 Charter School Facility Grant Program)
5. All other students who reside in the West Contra Costa Unified School District attendance boundaries
6. All other applicants

<u>Effective July 1, 2025, the start of our new charter term, the sibling priority was removed.</u>

2026-2027 Applications by Grade	5th	6th	7th	8th	Total
Making Waves Academy Middle School	166	129	158	63	516

Offers of Enrollment

2026-27 Enrollment Targets

The enrollment lottery occurred on February 26th. For the 2026-2027 School Year, MWA's enrollment targets are 112 students in the 5th, 6th, and 7th grades and 140 students in the 8th grade. *We look forward to welcoming **143** new Wave-Makers in total next school year.* Due to the number of students currently in these cohorts, MWA is offering enrollment to:

- **112** new 5th graders
- **2** new 6th graders
- **29** new 8th graders

March 2026

5th Grade Enrollment Offers Summary

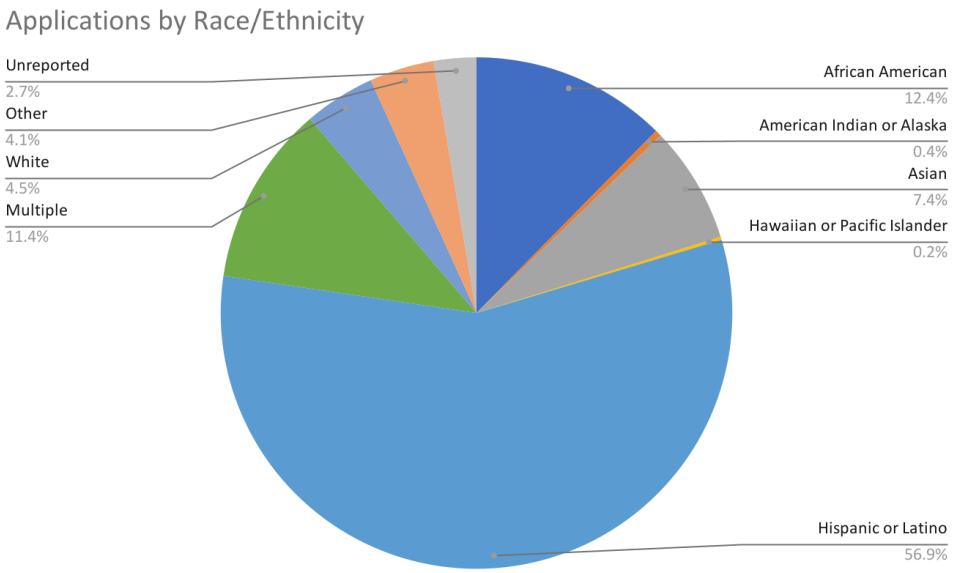
Of the 112 5th grade initial enrollment offers made:

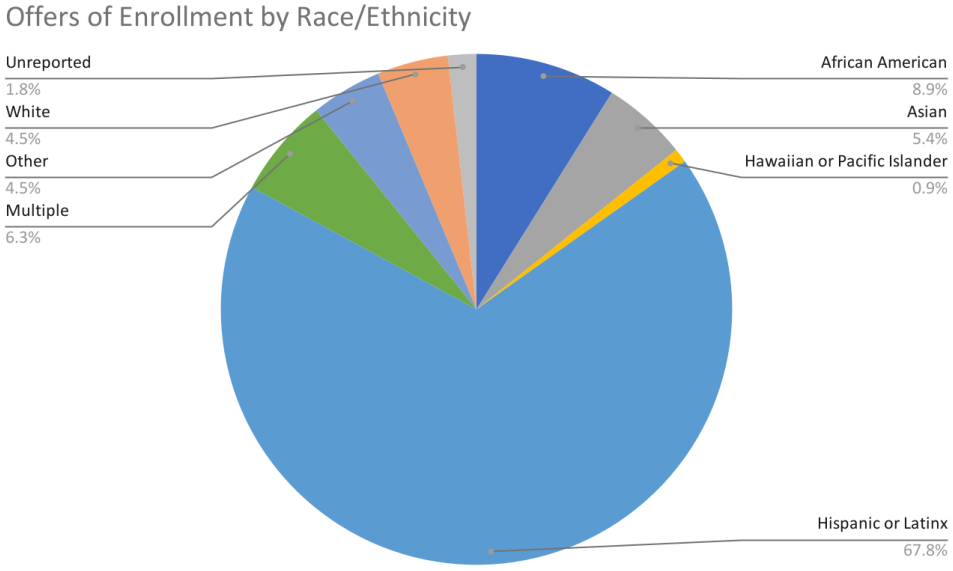
- **3** employee child applications (2.7% of all 5th grade enrollment offers)
- **110** eligible for free and reduced lunch (98.2% of all 5th grade enrollment offers)
- While not a priority anymore, we did track sibling offers of enrollment.
    - **33** were sibling applications, 29.5% of all 5th grade enrollment offers, compared to 50% last year

Overall, we had a successful application season and our waitlist numbers are robust.

Waitlisted Students by Grade Level	5th	6th	7th	8th	Total
Making Waves Academy Middle School	54	127	158	34	**373**

Demographic Breakdowns





March 2026

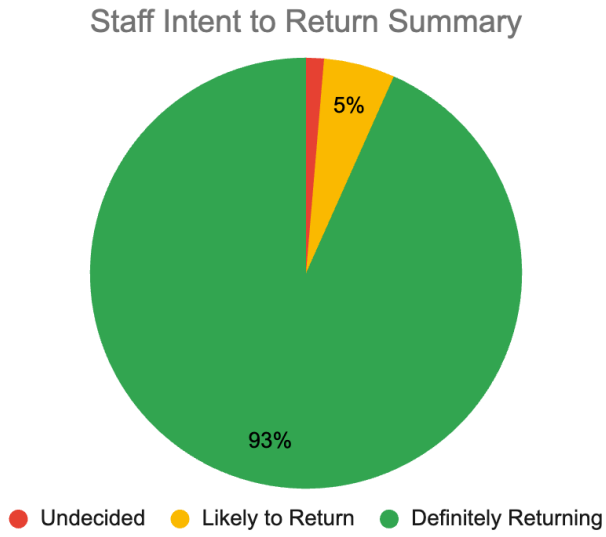
Background on Application Process (optional read)

Families apply to enroll at Making Waves Academy through an online application tool called ***"Enroll WCC"*** (WCC stands for West Contra Costa). Enroll WCC provides one application process for families to apply to one or more charter school options located in West Contra Costa. Some families apply to only one charter school while others check the box to apply to multiple schools.

If schools receive more applications than spots available, they are required by law to run a lottery process. After the lotteries are conducted, families who were offered enrollment have the choice to either accept, decline or request to be added to the waitlist. If families are not selected during the lottery, they are automatically placed on the waiting list.

March 2026

Appendix C: Intent to Return Data



Return Intent Summary by Division			
Division	Undecided	Likely to Return	Definitely Returning
Central Office	–	–	100%
Middle School	–	6%	94%
School-Wide	4%	4%	93%
Upper School	2%	7%	91%

Coversheet

Q&A on Written Finance Report

Section: III. Standing Reports
Item: F. Q&A on Written Finance Report
Purpose: Discuss
Submitted by:
Related Material: 01_MWA_January_Financials-02.20.26_-_Board.pdf

Making Waves Academy

January 2026 Financial Report

January financial comparisons are based on the FY2025-26 1st interim budget.

At the end of January 2026, Making Waves Academy (MWA) closed its books with:

- $9.2M in cash:
  - $3.0M Deferred Revenue (Restricted)
  - $6.2M Unrestricted Cash
- Average monthly expenditures are approximately $2.6M.
  - January Burn: $3.1M, reflecting three payroll cycles during the month.
  - YTD average Burn: $2.6M
  - Budgeted average burn: $2.7M
- As of January 2026 (year-to-date), on a consolidated basis, MWA is $261K under budget. The positive variance is primarily attributable to staffing vacancies and a continued pause on select recruitments.
  - Revenue:
    - **$477K over budget**, due to the timing of a couple of government grants received.
  - Expense:
    - **$471K under budget** in salaries and benefits due to unfilled positions and a workers' compensation audit refund.
    - **$10K under budget** in supplies, largely due to timing of invoices.
    - **$220K over budget** in contract services, primarily related to the following:
      - Contracted substitute teachers (partially offset by staffing vacancies)
      - Additional Special Education services
      - PG&E utility true-up charges
      - Legal fees related to a Board-initiated investigation

Monthly Performance: January 2026

- MWA, on a consolidated basis, January expenditures totaled **$3.1M.**
  - **$2.75M** for MWA - "School"
  - **$372K** for MWA Central Office
- On a monthly basis, consolidated expenditures were modestly **over budget**, primarily due to the timing of invoice receipt.
  - MWA – "School":
    - $3.6K (0%) under budget, reflecting performance largely in line with expectations.
  - MWA Central Office:
    - $9K (2%) over budget, driven mainly by PTO accruals and contracted services.

Year-to-Date Performance: (July 2025-January 2026)

MWA - "School" YTD Budget to Actuals

1. ***Revenues:*** $477K over budget, due to the timing of the following government funding received:
    - Education Protection Account Entitlement (EPA; part of LCFF)
    - Title I - Basic Grant
    - *Government Revenues Received:* $9.1M YTD
        i. $7.6M - State Aid and other grants
        ii. $519K - State Special Education funding
        iii. $995K - Monthly recognition of restricted one-time funding (deferred revenue)

2. ***Expenses:***
    - ***Salaries & Benefits:*** $480K savings from unfilled positions, paused recruitment, and workers' comp audit refund.
        i. 2 Full-Time Equivalent (FTE) positions remain vacant and are under active recruitment
            a) 2 teachers
        ii. Recruitment for 7 additional FTE positions has been paused pending labor market conditions and ongoing right-sizing efforts.

    - ***Supplies:*** $5K savings, from timing of invoices received.

    - ***Contracted Services:*** $195K over budget, primarily due to utility true-ups, increased Special Education services, and contracted substitute teachers. The increased substitute teacher costs are partially offset by salary savings from vacancies. These variances will be monitored and addressed during the 2nd Interim Budget process.

MWA Central Office YTD Budget to Actuals

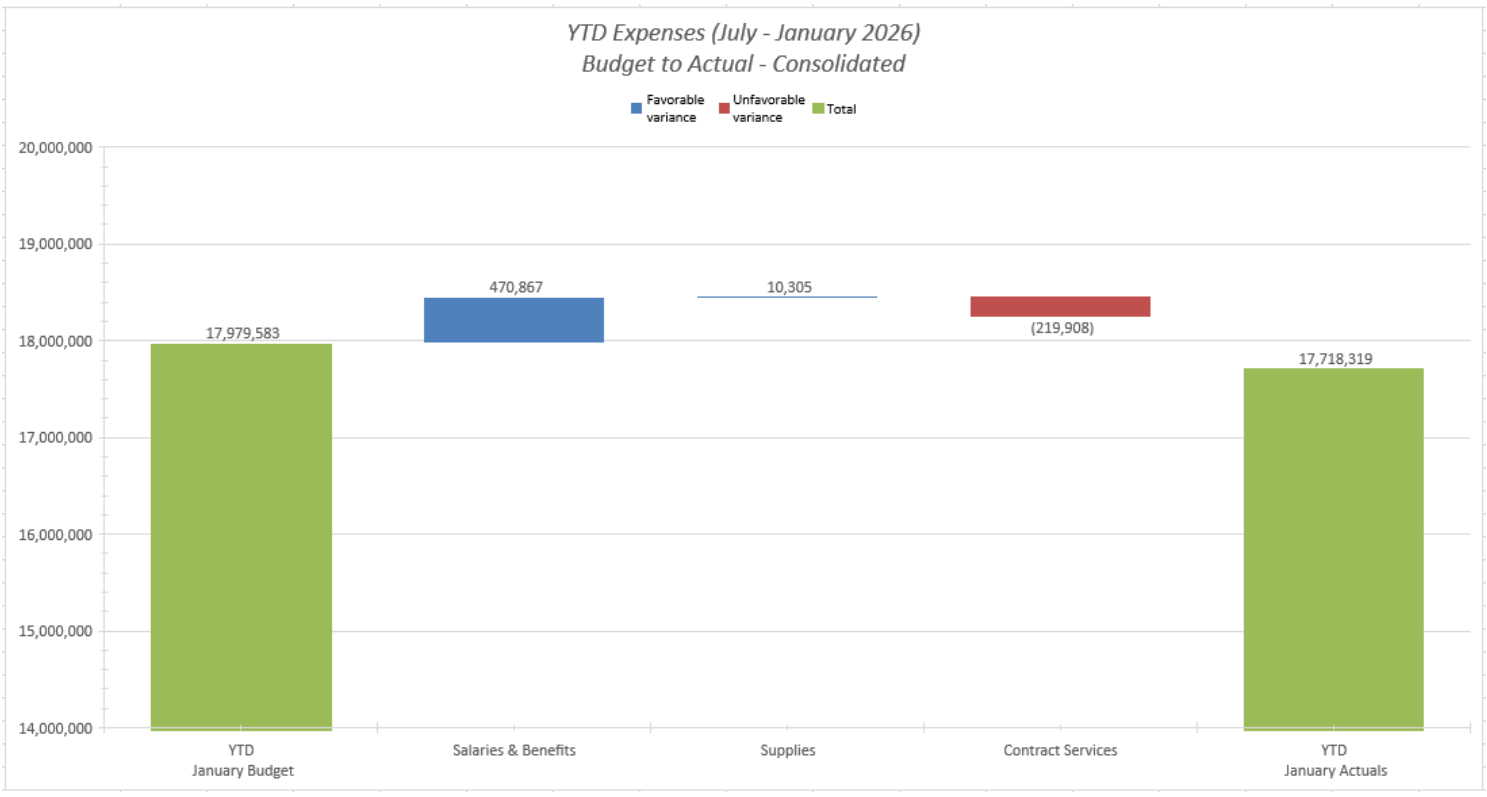
1. ***Salaries & Benefits:*** $9K over budget, due to slightly higher health insurance costs related to age-band adjustments.

2. ***Supplies & Contract Services:*** $20K over budget, primarily related to increased participation in tuition reimbursement/student loan repayment program and a board-initiated investigation by YM&C.

Making Waves Academy
Statement of Activities
Consolidated
As of January 31, 2026

	Actuals	Budget	Variance
Revenue			
Government Revenue	$9,116,822	$8,637,304	$479,518
Interest Income	$135,518	$138,898	($3,380)
Non-JRSF Contributions	$155,356	$145,765	$9,591
JRSF Contributions	$3,300,000	$3,300,000	$0
Other Donations	$0	$9,000	($9,000)
Total Revenue	**$12,707,696**	**$12,230,967**	**$476,729**
Expenses			
Salaries & Benefits	$11,125,343	$11,596,210	$470,867
Supplies	$1,076,826	$1,087,131	$10,305
Contract Services	$5,516,150	$5,296,242	($219,908)
Total Expenses*	**$17,718,319**	**$17,979,583**	**$261,264**
Net Surplus/Deficit	**($5,010,623)**	**($5,748,616)**	**$737,993**

**Total Expenditures does not include Central Office Fees*



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%

	A	B	C	D	E	F	G
1							
2	**MWA - "School" FY2026 Expenditure Budget Tracking Report**						
3	**Actuals vs. Preliminary Budget**						
4	January 2026						
5							
6	**MWA Spending Budget**	**1st Interim Budget FY2026**	**07.01.25 - 01.31.26- Actuals**	**07.01.25 - 01.31.26 - 1st Interim Budget**	**Variance**	**% Variance**	**Notes**
7	1100 - Teacher Salaries	5,517,062	2,995,010	3,215,328	(220,318)	-7%	Savings from: • 2 SPED Teachers vacancy • Pause recruitment for the following positions: -US Music Teacher -US Social Science Teacher -MS Math & Science Teacher
8	1103 - Substitute Teacher Salaries	365,705	176,402	213,328	(36,926)	-17%	Savings from onboarding 2 onsite subs later than budgeted
9	1200 - Certificated Pupil Support	1,291,369	575,637	745,020	(169,383)	-23%	• Variance offsets account 2100 for the Teacher Assistants, budget will be shifted in 2nd interim • College & Career Counseling Coordinator vacancy
10	1300 - Certificated Supervisor & Administrator Salar	1,483,719	827,768	855,646	(27,878)	-3%	Timing variance for summer stipends, will even out as school year progress
11	1409 - Special Temporary COLA	992,500	581,000	578,958	2,042	0%	
12	1900 - Certificated Other Salaries	291,444	139,076	167,603	(28,527)	-17%	Manager of SPED vacancy
13	2100 - Classified Instructional Aide Salaries	752,271	593,518	434,002	159,516	37%	Variance offset by account 1200 for Teacher Assistants, budget will be shifted in 2nd interim
14	2200 - Classified Support Staff Salaries	1,262,411	752,196	728,314	23,882	3%	Meal Premium and Overtime for non-exempt staff
15	2300 - Classified Supervisor & Administrator Salarie	256,808	142,574	148,159	(5,585)	-4%	
16	2400 - Classified Clerical and Office Salaries	795,813	430,618	459,123	(28,505)	-6%	Savings from onboarding Credit Recovery Specialist later than budgeted
17	2900 - Classified Other Salaries	258,480	137,785	149,123	(11,338)	-8%	
18	**Total Salaries**	**13,267,582**	**7,351,584**	**7,694,604**	**(343,020)**	-4%	
19	3101 - State Teachers Retirement System (STRS)	1,693,049	827,480	870,840	(43,360)	-5%	Savings from vacancies that we pause recruitment for
20	3301 - Social Security and Medicare	429,857	246,695	247,942	(1,247)	-1%	
21	3401 - Health & Welfare Benefits	1,768,341	1,005,956	1,031,532	(25,576)	-2%	
22	3501 - Unemployment Insurance	83,246	82,702	83,246	(544)	-1%	
23	3601 - Workers Comp Insurance	172,476	43,535	89,326	(45,791)	-51%	Workers Comp audit refund

	A	B	C	D	E	F	G
1							
2	**MWA - "School" FY2026 Expenditure Budget Tracking Report**						
3	**Actuals vs. Preliminary Budget**						
4	January 2026						
5							
6	**MWA Spending Budget**	**1st Interim Budget FY2026**	**07.01.25 - 01.31.26- Actuals**	**07.01.25 - 01.31.26 - 1st Interim Budget**	**Variance**	**% Variance**	**Notes**
24	3701 - 403(B) Retirement Match	118,685	29,033	60,379	(31,346)	-52%	Less staff utilizing 403B matching benefit
25	3999 - Accrued Paid Time Off	62,091	47,473	36,205	11,268	31%	Variance is due to staff resignations with PTO paid out and staff taking PTO time during winter break
26	**Total Benefits**	**4,327,745**	**2,282,874**	**2,419,470**	**(136,596)**	-6%	
27	**Total Salaries & Benefits**	**17,595,327**	**9,634,458**	**10,114,074**	**(479,616)**	-5%	
28							
29	4100 - Approved Textbooks and Core Curricula Mate	128,975	92,356	86,002	6,354	7%	
30	4200 - Books and Other Reference (Faculty and Staff	3,400	929	2,908	(1,979)	-68%	
31	4315 - Custodial Supplies	69,000	38,619	45,180	(6,561)	-15%	
32	4325 - Instructional Materials & Supplies	383,268	202,253	215,796	(13,543)	-6%	
33	4330 - Office Supplies	1,800	73	951	(878)	-92%	
34	4410 - Furniture, Equipment & Supplies (non-capitaliz	81,500	42,108	44,508	(2,400)	-5%	
35	4420 - Computers and IT Supplies (non-capitalized)	427,733	397,568	398,983	(1,415)	0%	
36	4710 - Student Food Services	317,000	233,220	217,522	15,698	7%	
37	4910 - Emergency Supplies	61,950	61,500	61,950	(450)	-1%	
38	4990 - Contingency	12,000	-	-	-	-100%	
39	**Total Supplies**	**1,486,626**	**1,068,626**	**1,073,800**	**(5,174)**	0%	
40	5210 - Conference and Professional Development	90,900	50,661	60,744	(10,083)	-17%	
41	5215 - Travel - Mileage, Parking, Tolls	6,608	448	1,148	(700)	-61%	
42	5220 - Travel - Airfare & Lodging	36,225	7,202	15,244	(8,042)	-53%	
43	5225 - Travel - Meals	14,500	630	3,038	(2,408)	-79%	
44	5305 - Professional Dues & Memberships	19,800	6,026	15,146	(9,120)	-60%	
45	5421 - General Liability Insurance	695,462	405,575	423,750	(18,175)	-4%	Timing of invoice, will even out throughout the school year
46	5510 - Utilities - Gas and Electric	497,500	372,365	317,548	54,817	17%	True-up bills from PGE
47	5515 - Janitorial and Gardening Services	642,000	381,640	381,640	-	0%	
48	5525 - Utilities - Waste	71,000	49,007	42,899	6,108	14%	
49	5530 - Utilities - Water	83,000	53,170	50,152	3,018	6%	
50	5605 - Equipment Leases and Rentals	120,000	75,614	76,648	(1,034)	-1%	

MWA - "School" FY2026 Expenditure Budget Tracking Report
Actuals vs. Preliminary Budget
January 2026

MWA Spending Budget	1st Interim Budget FY2026	07.01.25 - 01.31.26- Actuals	07.01.25 - 01.31.26 - 1st Interim Budget	Variance	% Variance	Notes
5610 - Occupancy Rent	1,932,880	1,127,511	1,127,511	-	0%	
5612 - Facilities Use Fees	19,000	2,374	6,937	(4,563)	-66%	
5615 - Repairs and Maintenance - Building	125,000	53,849	66,720	(12,871)	-19%	
5617 - Repairs and Maintenance - Non-computer Equ	2,300	-	-	-	-100%	
5618 - Repairs & Maintenance - Auto	20,000	3,583	3,748	(165)	-4%	
5806 - County Oversight Fees	145,240	-	-	-	-100%	
5810 - Contracted Services	720,617	254,469	283,359	(28,890)	-10%	Timing of invoice, will even out throughout the school year
5810.001 - Food Service Administration	1,000	-	-	-	-100%	
5810.003 - Student Transportation	212,000	125,849	127,951	(2,102)	-2%	
5810.005 - Psychological Services	70,000	31,250	33,724	(2,474)	-7%	
5810.006 - Substitute Teachers	400,000	297,706	182,873	114,833	63%	Offset from 1100 - Teacher salaries
5810.008 - Information Technology	883,984	726,545	752,489	(25,944)	-3%	Timing of invoice, will even out throughout the school year
5811 - Student Exams Fees	20,000	-	-	-	-100%	
5821 - Printing and Reproduction	38,000	16,533	21,572	(5,039)	-23%	
5840 - Study Trip - Entrance, Admission, & Ticket Fee	85,300	23,772	31,498	(7,726)	-25%	
5897 - Special Education	705,942	657,600	497,053	160,547	32%	Increase services for SPED students
5898 - Use Tax	1,000	-	-	-	-100%	
5905 - Company Cell Phones	34,000	21,604	22,367	(763)	-3%	
5910 - Internet	96,000	54,271	54,831	(560)	-1%	
5915 - Postage and Delivery	16,000	5,000	8,307	(3,307)	-40%	
5920 - Landlines and Office Based Phones	12,000	6,547	6,814	(267)	-4%	
6900 - Depreciation and Amortization	19,000	10,617	10,944	(327)	-3%	
INCO.EXP - 5895 MWAS (Central Office) Fees	1,452,400	847,182	847,230	(48)	0%	
Total Contract Services	**9,288,658**	**5,668,600**	**5,473,885**	**194,715**	4%	



MWA - "School" FY2026 Expenditure Budget Tracking Report
Actuals vs. Preliminary Budget
January 2026

	A	B	C	D	E	F	G
6	**MWA Spending Budget**	**1st Interim Budget FY2026**	**07.01.25 - 01.31.26- Actuals**	**07.01.25 - 01.31.26 - 1st Interim Budget**	**Variance**	**% Variance**	**Notes**
76	Total Salaries & Benefits	17,595,327	9,634,458	10,114,074	(479,616)	-5%	
77	Total Supplies	1,486,626	1,068,626	1,073,800	(5,174)	0%	
78	Total Contract Services	9,288,658	5,668,600	5,473,885	194,715	4%	
79	**Total Expenses**	**28,370,611**	**16,371,684**	**16,661,759**	**(290,075)**	-2%	

	A	B	C	D	E	F	G
1	**MWA Central Office FY2026 Expenditure Budget Tracking Report**						
2	**Actuals vs. Preliminary Budget**						
3	January 2026						
4							
5	**MWAS (Central Office) Spending Budget**	**1st Interim Budget FY2026**	**07.01.25 - 01.31.26- Actuals**	**01.31.26 - 1st Interim Budget**	**Variance**	**% Variance**	**Notes**
6	1409 - Special Temporary COLA	84,000	49,000	49,000	-	0%	
7	2300 - Classified Supervisor & Administrator Salarie	1,375,549	791,387	793,586	(2,199)	0%	
8	2400 - Classified Clerical and Office Salaries	520,397	308,592	300,229	8,363	3%	
9	**Total Salaries**	**1,979,946**	**1,148,979**	**1,142,815**	**6,164**	1%	
10	3101 - State Teachers Retirement System (STRS)	72,198	41,375	39,714	1,661	4%	
11	3301 - Social Security and Medicare	115,330	66,996	66,536	460	1%	
12	3401 - Health & Welfare Benefits	252,280	165,213	147,164	18,049	12%	
13	3501 - Unemployment Insurance	12,952	12,952	12,952	-	0%	
14	3601 - Workers Comp Insurance	25,741	7,971	15,015	(7,044)	-47%	
15	3701 - 403(B) Retirement Match	49,972	34,143	28,830	5,313	18%	
16	3999 - Accrued Paid Time Off	49,923	13,256	29,110	(15,854)	-54%	Variance is due to staff taking PTO time during winter break, variance will even out as school year progress
17	**Total Benefits**	**578,396**	**341,906**	**339,321**	**2,585**	1%	
18	**Total Salaries & Benefits**	**2,558,342**	**1,490,885**	**1,482,136**	**8,749**	1%	
19							
20	4200 - Books and Other Reference (Faculty and Staff	1,550	-	1,326	(1,326)	-100%	
21	4330 - Office Supplies	8,700	4,356	4,598	(242)	-5%	
22	4410 - Furniture, Equipment & Supplies (non-capitaliz	1,000	-	730	(730)	-100%	
23	4420 - Computers and IT Supplies (non-capitalized)	10,200	3,844	6,677	(2,833)	-42%	
24	4990 - Contingency	10,000	-	-	-	-100%	
25	**Total Supplies**	**31,450**	**8,200**	**13,331**	**(5,131)**	-38%	
26	5210 - Conference and Professional Development	28,500	1,720	19,045	(17,325)	-91%	
27	5215 - Travel - Mileage, Parking, Tolls	3,825	75	665	(590)	-89%	
28	5220 - Travel - Airfare & Lodging	9,000	981	3,787	(2,806)	-74%	
29	5225 - Travel - Meals	4,200	288	880	(592)	-67%	
30	5305 - Professional Dues & Memberships	32,500	25,782	24,861	921	4%	
31	5605 - Equipment Leases and Rentals	5,000	2,592	2,902	(310)	-11%	
32	5803 - Accounting Fees	38,390	32,341	32,690	(349)	-1%	
33	5804 - Legal Fees	50,000	82,501	39,443	43,058	109%	Board initiated investigation
34							

	A	B	C	D	E	F	G
1							
2	**MWA Central Office FY2026 Expenditure Budget Tracking Report**						
3	**Actuals vs. Preliminary Budget**						
4	January 2026						
5							
6	**MWAS (Central Office) Spending Budget**	**1st Interim Budget FY2026**	**07.01.25 - 01.31.26- Actuals**	**01.31.26 - 1st Interim Budget**	**Variance**	**% Variance**	**Notes**
35	5810 - Contracted Services	412,000	301,804	307,744	(5,940)	-2%	
36	5810.002 - Student Information & Assessment	75,040	73,379	72,313	1,066	1%	
37	5810.008 - Information Technology	78,469	78,564	65,909	12,655	19%	
38	5820 - Recruiting - Students	5,000	-	-	-	-100%	
39	5821 - Printing and Reproduction	2,000	-	1,136	(1,136)	-100%	
40	5850 - Staff Recruitment	30,000	18,592	25,012	(6,420)	-26%	
41	5851 - Continuing Education Support	20,000	20,706	17,469	3,237	19%	More staff utilizing tuition reimbursement / student loan repayment program
42	5853 - Payroll Processing Fees	66,000	33,927	33,244	683	2%	
43	5905 - Company Cell Phones	7,500	-	4,934	(4,934)	-100%	
44	5915 - Postage and Delivery	4,750	1,867	2,466	(599)	-24%	
45	5992 - Bank fees (not interest charges)	24,000	19,613	15,087	4,526	30%	
46	**Total Contract Services**	**896,174**	**694,732**	**669,587**	**25,145**	4%	
47							
48	Total Salaries & Benefits	2,558,342	1,490,885	1,482,136	8,749	1%	
49	Total Supplies	31,450	8,200	13,331	(5,131)	-38%	
50	Total Contract Services	896,174	694,732	669,587	25,145	4%	
51	**Total Expenses**	**3,485,966**	**2,193,817**	**2,165,054**	**28,763**	1%	

MWA Consolidated - FY2026 Revenue Budget to Actual
Actuals vs. Preliminary Budget
January 2026

	A	B	S	T	U	V	W
11	**MWA Revenue Budget**	**1st Interim Budget FY2026**	**07.01.25 - 01.31.26- Actuals**	**07.01.25 - 01.31.26 - 1st Interim Budget**	**Variance**	**% Variance**	**Notes**
12	**Revenue**						
13	8011 - State Aid - General Apportionment	6,882,604	3,820,386	3,692,353	(128,033)	-3%	
14	8012 - Prop 30 - Education Protection Account Entitlement	3,314,471	1,350,572	1,153,571	(197,001)	-17%	
15	8096 - In Lieu of Property Taxes	3,991,278	1,676,337	1,743,743	67,406	4%	
16	8181 - Federal - Special Education	156,310	-	-	-	0%	
17	8220 - Federal - Child Nutrition Programs	277,263	127,809	90,412	(37,397)	-41%	
18	8290 - Federal - Title I - Basic Grant	388,374	338,252	92,815	(245,437)	-264%	Received grant earlier than budgeted
19	8295 - Federal - Title II - Teacher and Principal Training	52,005	25,124	11,556	(13,568)	-117%	
20	8296 - Federal - Title III - LEP	35,621	8,324	8,324	-	0%	
21	8297 - Federal - Title IV, Part A - Student Support	24,000	6,893	6,893	-	0%	
22	8311 - State - Special Education	943,916	519,151	519,539	388	0%	
23	8313 - State - Special Education - Level 2 Mental Health Funding	85,477	-	-	-	0%	
24	8314 - State - Special Education - Level 3 Mental Health Funding	13,008		-			
25	8319 - State - Other Revenues - Prior Years		29,165	-	(29,165)	0%	
26	8520 - State - Child Nutrition Programs	164,356	98,741	79,282	(19,459)	-25%	
27	8526 - State - Expanded Learning Opportunities Program	370,000	204,169	214,165	9,996	5%	
28	8527 - State - Educator Effectiveness	155,335	-	90,615	90,615	100%	Grant was used up in FY25, will adjust in 2nd Interim
29	8528 - State - A-G Completion Improvement Grant	271,377	158,305	158,305	-	0%	
30	8531 - State - Arts, Music, and Instructional Materials Discretionary Block Grant	312,247	182,147	182,147	-	0%	
31	8532 - State - Learning Recovery Emergency Block Grant	544,724	291,669	314,031	22,362	7%	
32	8545 - State - School Facilities	1,186,089	-	-	-	0%	
33	8550 - State - Mandate Block Grant	39,423	39,648	39,423	(225)	-1%	
34	8560 - State - Lottery	265,048	-	-	-	0%	
35	8590 - State - Other Revenue	61,442					

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MWA Consolidated - FY2026 Revenue Budget to Actual
Actuals vs. Preliminary Budget
January 2026

	A	B	S	T	U	V	W
11	**MWA Revenue Budget**	**1st Interim Budget FY2026**	**07.01.25 - 01.31.26- Actuals**	**07.01.25 - 01.31.26 - 1st Interim Budget**	**Variance**	**% Variance**	**Notes**
36	8596 - State - Prop 28 Arts & Music in Schools (AMS) funding	272,267	158,823	158,823	-	0%	
37	8597 - State - Career Technical Education Incentive Grant	81,307	81,307	81,307	-	0%	
38	8621 - Local - Parcel Taxes	302,649	-	-	-	0%	
39	8810 - Dividend Income	-	317	-	(317)	0%	
40	8811 - Interest Income	234,180	135,201	138,898	3,697	3%	
41	8980 - Contributions - Unrestricted	200,000	155,356	145,765	(9,591)	-7%	
42	8981 - John Regina Scully (JRS)	9,814,406	3,300,000	3,300,000	-	0%	
43	8986 - School Supply Fund Donations	6,000	-	-	-	0%	
44	8988 - In-Kind Donations	9,000	-	9,000	9,000	100%	
46	**Total Revenues**	**30,454,177**	**12,707,696**	**12,230,967**	**(476,729)**	**-4%**	
47							
50	**YTD Revenue Non-SRE**						
138							
139	MWA Non-SRE Revenue						
140							
141	Total Governmental Revenue	20,190,591	9,116,822				
142	Total Grants, Interest Income, and non-SRE donations	449,180	290,874				
143	**Total external sources of revenue**	20,639,771	9,407,696				
144							
145	Cumulative Revenues		9,407,696				
146	% of FY2026 Annual budget		46%				
147							
148							
149	Total student count (EOM) - 95% ADA		956				
150							
151	Governmental revenue/student		$9,539				
152	Grants and non-SRE donations/student		$304				
153	Total external revenues per student		$9,844				

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	A	B	C	D
1				
2	**Making Waves Academy**			
3	**Statement of Financial Position**			
4	January 2026			
5				
6		06/30/2025	01/31/2026	
7		Actual	Actual	Period Diff
8	**Assets**			
9	Current Assets			
10	Cash and Cash Equivalents			
11	9120.101 - *5882 BB ZBA Payroll	(2,242)	(5,181)	2,939
12	9120.102 - *5358 BB ICS	2,730,233	5,518,793	(2,788,560)
13	9120.103 - *8637 BB Operating	6,436	(43,753)	50,189
14	9120.300 - *3822 MWA Chase - Operations Cash	3,360,384	3,425,091	(64,707)
15	9120.301 - *3798 MWA Chase - Fundraising and Club Monies	250,792	267,127	(16,335)
16	9120.451 - *2315 VG Money Market Account	-	37,379	(37,379)
17	Total Cash and Cash Equivalents	6,345,603	9,199,456	(2,853,853)
18	Accounts Receivable, Net			
19	Accounts Receivable			
20	9210 - Accounts Receivable (not grants or pledges)	9,430,753	262,511	9,168,242
22	Total Accounts Receivable, Net	9,430,753	262,511	9,168,242
23	Other Current Assets			
24	Prepaid Expenses			
25	9331 - Prepaid and Deposits - Current Portion (non-employee)	293,805	471,789	(177,984)
27	Total Other Current Assets	293,805	471,789	(177,984)
28	Total Current Assets	16,070,161	9,933,756	6,136,405
29	Long-term Assets			
30	Property & Equipment			
31	9460 - Leasehold Improvements	435,813	435,813	-
32	9470 - Vehicles	22,400	22,400	-
33	9461 - AD - Leasehold Improvements	(202,719)	(213,336)	10,617
34	9471 - AD - Vehicles	(22,401)	(22,401)	-
35	Total Property & Equipment	233,093	222,477	10,616
36	Other Long-term Assets			
37	Other Assets			
38	9475 - Right of Use Asset	154,670	154,670	-
40	Total Other Assets	52,977	28,187	24,790
41	Total Other Long-term Assets	52,977	28,187	24,790
42	Total Long-term Assets	286,070	250,664	35,406
43	**Total Assets**	**16,356,231**	**10,184,420**	**6,171,811**



Making Waves Academy
Statement of Financial Position
January 2026

	A	B	C	D
6		06/30/2025	01/31/2026	
7		Actual	Actual	Period Diff
44	**Liabilities and Net Assets**			
45	Liabilities			
46	Short-term Liabilities			
47	Accounts Payable			
48	9500 - Accounts Payable	1,413,972	884,037	529,935
49	9500.999 - Employee Expense Payables	116	87	29
50	9520.497 - CC*6315 Chase	37,460	34,882	2,578
51	9590 - Due to Grantor Governments	760,400	760,400	-
52	Total Accounts Payable	2,211,948	1,679,406	532,542
53	Accrued Liabilities			
54	9601 - Payroll Liabilities	299,433	-	299,433
55	9602 - Benefits Liabilities	28,120	4,279	23,841
56	9603 - Accrued Paid Time Off Liability	471,272	532,001	(60,729)
57	9620 - Funds Held for Others (Student Groups and Agencies)	29,770	41,282	(11,512)
58	9625 - Funds Held for Chromebook	11,455	25,099	(13,644)
59	9630 - Funds Held for Summer Holdback	268,425	207,717	60,708
60	Total Accrued Liabilities	1,108,475	810,378	298,097
61	Deferred Revenue	3,290,639	2,986,133	304,506
62	Total Short-term Liabilities	6,611,062	5,475,917	1,135,145
63	Long Term Liabilities			
64	Other Long-term Liabilities			
65	Other Liabilities			
68	Total Other Long-term Liabilities	53,331	27,288	26,043
69	Total Long Term Liabilities	53,331	27,288	26,043
70	Total Liabilities	6,664,393	5,503,205	1,161,188
71				
72	Net Assets			
73	9800 - Equity			
74	Beginning Net Assets*	9,756,300	9,691,838	64,462
75	Change In Net Assets**	(64,462)	(5,010,623)	4,946,161
76	Total Net Assets	9,691,838	4,681,215	5,010,623
77	**Total Liabilities and Net Assets**	**16,356,231**	**10,184,420**	**6,171,811**
139	* Beginning net assets refer to the net assets on the first day of the fiscal year.			
140	** Change in net assets refer to the changes in net assets between the first day of the fiscal year and the balance sheet date.			

Making Waves Academy
Cashflow Projections

	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Descriptions	**Jul-25**	**Aug-25***	**Sep-25**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26***	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26***	**Total**
Beginning Cash	6,345,603	6,528,923	5,624,825	9,900,130	9,653,582	8,453,168	6,812,591	9,199,456	8,338,061	8,433,641	7,664,280	7,558,455	6,345,603
Cash In													
Government	208,080	647,145	1,460,445	2,131,944	997,413	1,102,528	2,674,290	1,175,322	864,883	2,013,546	2,429,127	3,407,445	19,112,168
Donation (Non-SRE)	356	379	456	101,254	37,006	2,104	13,801	54	54	54	585	9,059	165,163
Investments & Sale of Fixed Assets	17,670	16,258	18,497	25,232	22,211	17,803	17,646	17,000	19,515	19,515	19,515	23,318	234,180
Total Cash In	**226,106**	**663,782**	**1,479,398**	**2,258,430**	**1,056,630**	**1,122,435**	**2,705,737**	**1,192,377**	**884,452**	**2,033,115**	**2,449,228**	**3,439,822**	**19,511,511**
Cash Out**													
MWA	1,534,095	2,713,231	2,126,371	2,278,930	2,052,183	2,089,395	2,619,181	2,044,052	2,229,537	2,156,647	2,244,843	2,829,501	26,917,968
MWAS (Central Office)	207,240	349,495	296,159	274,270	373,202	280,905	381,652	247,136	266,729	323,166	271,758	389,532	3,661,244
Total Cash Out	**1,741,335**	**3,062,726**	**2,422,530**	**2,553,200**	**2,425,385**	**2,370,300**	**3,000,833**	**2,291,188**	**2,496,266**	**2,479,813**	**2,516,601**	**3,219,033**	**30,579,212**
Net Change In Cash (In - Out)	**(1,515,229)**	**(2,398,944)**	**(943,132)**	**(294,770)**	**(1,368,755)**	**(1,247,865)**	**(295,096)**	**(1,098,811)**	**(1,611,814)**	**(446,698)**	**(67,373)**	**220,788**	**(11,067,701)**
Net Change in Cash from Operating Acitivites	183,320	(2,904,098)	(1,224,695)	(246,548)	(1,200,414)	(1,640,577)	386,865	(861,394)	(1,404,421)	(769,361)	(105,825)	(7,457,742)	(17,244,890)
JRSF Contributions - FY2025-26	-	-	1,300,000	-	-	-	2,000,000	-	1,500,000	-	-	5,014,406	9,814,406
*JRSF Pledge Receivable - FY2024-25****		2,000,000	4,200,000										6,200,000
Ending Cash	**6,528,923**	**5,624,825**	**9,900,130**	**9,653,582**	**8,453,168**	**6,812,591**	**9,199,456**	**8,338,061**	**8,433,641**	**7,664,280**	**7,558,455**	**5,115,119**	**5,115,119**
Deferred Revenue - Restricted*****	4,056,041	3,785,242	2,904,143	2,701,783	2,972,585	2,979,688	2,986,133	2,783,773	2,581,413	2,379,053	2,176,693	1,974,333	
Unrestricted Cash	2,472,882	1,839,583	6,995,987	6,951,799	5,480,583	3,832,903	6,213,323	5,554,288	5,852,228	5,285,227	5,381,762	3,140,786	
Date Needed		**8/20/2025**	**9/19/2025**				**1/30/2026**		**3/15/2025**				
Notes:													
*Three payrolls Funded													
**Does not include non-cash items (i.e.: vacation, depreciation, and MWAS (Central Office) Fees to school)													
Cash request from JRSF for FY2025-26													
***Cash request from JRSF grant pledge of $6.2M accrued on 06/30/25													
****Reclassified Teacher Residency Grant from Deferred Revenue to AP account Due to Grantor in Sept													

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Coversheet

eRate Contracts

Section: V. Action Items
Item: A. eRate Contracts
Purpose: Vote
Submitted by: Damon Edwards
Related Material:
Comcast eRate Agreement.pdf
ITMC Erate RFPs Proposal for Making Waves Academy Reduced Size.pdf

BACKGROUND:

"eRate" is a federally mandated program that provides discounts of up to 90% to eligible schools obtain affordable internet access. The attached proposals are for eRate Priority 1 (Internet Services) and Priority 2 (Network Infrastructure) services and goods:

- Priority 1 (Comcast) - 36-month agreement for 5GB Internet connection.
- Priority 2 (ITMC) - Quote for WiFi equipment campuswide and network switch hardware for upper school buildings.

RECOMMENDATION:

Please approve the following proposal and quote with a fiscal impact in the 2026-2027 school year:

- Comcast - $30,420 annually
- ITMC - $410,995.95

Service Agreement (E-Rate, CTF & Cybersecurity Pilot Program)

This Service Agreement ("Agreement") is entered into on February 25, 2026 ("Effective Date") by and between Comcast Cable Communications Management, LLC, a Delaware limited liability company, on behalf of itself and its applicable operating affiliates and subsidiaries offering Service(s) as identified below, with offices located at 1701 JFK Blvd., Philadelphia, PA 19103 and Making Waves Academy ("Customer"), with offices located at 4123 Lakeside Drive, Richmond, CA 94806.

This Agreement sets forth the terms and conditions under which Comcast Cable Communications Management, LLC and its applicable operating affiliates and subsidiaries (identified above, "Comcast") will provide communications and other Service(s) to the above Customer. This Agreement consists of this document ("Service Agreement Cover Page"), the Comcast General Terms and Conditions for E-Rate & Cybersecurity Pilot Program ("General Terms and Conditions"), Sales Order(s), the Product Specific Attachment(s) applicable to the ordered Service(s) ("PSA(s)"), and any written amendments to the Agreement and executed by both parties, if any ("Amendment(s)"), collectively referred to as the "Agreement". In the event of an explicit inconsistency among these documents, precedence will be as follows: (1) Amendment(s), (2) PSA(s), (3) General Terms and Conditions, (4) this Service Agreement Cover Page, and (5) Sales Order(s). The PSA(s) are located at https://business.comcast.com/terms-conditions-ent (or any successor URL). Use of the Service(s) is also subject to the High-Speed Internet for Business Acceptable Use Policy ("AUP") located at https://business.comcast.com/customer-notifications/acceptable-use-policy (or any successor URL), and the High-Speed Internet for Business Privacy Policy ("Privacy Policy") located at https://business.comcast.com/privacy-statement_new (or any successor URL). Comcast may update the PSA(s), AUP and Privacy Policy from time to time upon posting to the Website. This Agreement shall commence and become a legally binding agreement upon the mutual execution of this Service Agreement Cover Page by the parties. The Agreement shall terminate as set forth in the General Terms and Conditions. All capitalized terms not defined on this Service Agreement Cover Page shall have the definitions given to them in the General Terms and Conditions.

As set forth in the Sales Order(s) attached hereto, the following Services shall be provided to Customer by Comcast:

One (1) 5000 Mbps Ethernet Dedicated Internet ("EDI") Service(s) circuit, inclusive of Static IP. This Agreement represents a renewal and upgrade of an existing 3000 Mbps EDI Service(s) circuit.

Term (Months): Thirty-six (36)	Agreement Number: CA-AGero-022526-MN-01/FY26
Non-Recurring Charges (NRC): $0.00	Monthly Recurring Charges (MRC): $2,535.00
Custom Installation Charge ("CIC"): $0.00	
Number of Service Location(s): One (1)	Estimated Service Commencement Date for E-Rate Services (if applicable): On or after July 1, 2026

Notes / Comments:

1. E-Rate Funding and Cybersecurity Funding, as applicable, to be sought solely by Customer.
2. The Service(s) specified herein shall be provided by the applicable state affiliate of Comcast Phone, LLC. The applicable state affiliate of Comcast Phone, LLC. SPIN No. is 143034516.
3. Customer's Service Location(s) set forth hereunder may be CTF eligible under Application No. 6958 (effective 10/29/2009).
4. Comcast makes no representations or warranties with respect to the eligibility or ineligibility of the Services or any Service component for any governmental and/or quasi-governmental telecommunications/internet discounts or entitlements, to include the California Teleconnect Fund ("CTF") program. Customer expressly understands and agrees that it shall pay Comcast one-hundred percent (100%) of all NRC(s) and MRC(s) and other amounts required under this Agreement in accordance with the payment intervals specified herein. Comcast shall have no obligation to discount or pro-rate its invoices, except to the extent specifically required by law and regulation, or except as otherwise set forth above or below. In accordance with the "CPUC Admin Letter 10b", Comcast shall apply the CTF discount after applying any Federal E-Rate discount, if applicable. E-Rate eligible Customers must elect the E-Rate SPI reimbursement method in order to receive CTF funding.
5. The pricing set forth on this cover page and elsewhere in this Agreement (including in any Sales Order) is exclusive of applicable federal, state and local taxes, fees, surcharges and recoupments (however designated).

Salesperson:	Alex Geronimo	Telephone Number:	(925) 605-6068
Sales Director:	Robin Fleming-Hale	Telephone Number:	(916) 639-3040
Customer Contact:	Damon Edwards	Telephone Number:	(510) 333-5830

Customer, by signing below, agrees and accepts the terms and conditions of this Agreement.

Making Waves Academy		**Comcast Cable Communications Management, LLC**	
Signature:		Signature:	
Printed Name:		Printed Name:	
Title:		Title:	
Date:		Date:	

COMCAST ENTERPRISE SERVICES
GENERAL TERMS AND CONDITIONS FOR E-RATE, CTF & CYBERSECURITY PILOT PROGRAM
("General Terms and Conditions")

ARTICLE 1: DEFINITIONS

For purposes of these General Terms and Conditions, the following terms shall have the meanings specified below.

Affiliate: With respect to each party, any entity that controls, is controlled by, or is under common control with such party. For the purposes of this definition, "control" shall mean ownership of at least fifty percent (50%) of the voting stock or other voting ownership interest in an entity.

Agreement: Collectively, these General Terms and Conditions, the Service Agreement (E-Rate, CTF & Cybersecurity Pilot Program) Cover Page executed by the Customer and accepted by Comcast, any applicable Product Specific Attachment, and each binding Sales Order and/or Statement of Work.

Comcast: The operating Affiliate of Comcast Cable Communications Management, LLC that provides the Services. References to Comcast in Article 5 and Article 6 shall also include its Affiliates and their respective directors, officers, and employees.

Comcast Equipment: Any and all facilities, equipment or devices provided by Comcast or its authorized contractors at the Service Location(s) that are used to deliver the Services. Notwithstanding the foregoing, inside telephone wiring within a Service Location, whether or not installed by Comcast, shall not be considered Comcast Equipment.

Confidential Information: All information regarding either party's business that has been marked or is otherwise communicated as being "proprietary" or "confidential" or which reasonably should be known by the receiving party to be proprietary or confidential information. Without limiting the foregoing, Confidential Information shall include, even if not marked or otherwise designated as proprietary, the Agreement, all Licensed Software, promotional materials, proposals, quotes, rate information, discount information, subscriber information, network upgrade information and schedules, network operation information (including without limitation information about outages and planned maintenance), and invoices, as well as the parties' communications regarding such items. Confidential Information does not include any data transmitted over or through the Services.

Customer: The entity named on the Service Agreement (E-Rate & Cybersecurity Pilot Program) Cover Page.

Customer-Provided Equipment: All facilities, equipment, and devices supplied by Customer, or by a party not contracted by Comcast, for use in connection with the Services.

Network: The Comcast Equipment, fiber optic, or coaxial cable associated with electronics and other equipment used to provide the Services, including any such equipment not located on or at the Service Location(s).

Product Specific Attachment(s) or PSA(s): The additional terms and conditions applicable to each of the Services ordered by Customer under the Agreement.

Sales Order: An order form for the provision of Services to a Service Location(s) on (a) the then-current Comcast form designated for such purpose or (b) such other form, or in such other manner, as may be agreed upon by the parties. Unless otherwise indicated herein, each Statement of Work shall be considered a Sales Order.

Service(s): Service(s) provided by Comcast pursuant to a Sales Order or Statement of Work. All Services provided under the Agreement are for commercial, non-residential use only. Except as expressly provided in a Sales Order, Statement of Work, or PSA, all Services provided under the Agreement are for domestic use only.

Service Commencement Date: With respect to each Service, "Service Commencement Date" shall have the meaning specified in the PSA applicable to such Service or in the Statement of Work, it being understood that a single Sales Order containing multiple Service Locations or Services may have multiple Service Commencement Dates.

Service Location(s): The Customer location(s) where Comcast provides the Services.

Service Term: As specified in a Sales Order or Statement of Work, the duration of time (which shall commence on the Service Commencement Date) for which Services are ordered.

Statement of Work (SOW): The specific terms under which Comcast will provide certain customized services to Customer, including all attached appendices and exhibits, if any.

Termination Charges: Charges that may be imposed by Comcast upon early termination of a Service as specified in the applicable PSA.

Website: The Comcast website where the PSAs, the Privacy Policy, and the AUP are posted. The current URL for the Website is https://business.comcast.com/terms-conditions-ent (as the same may be updated by Comcast from time-to-time).

ARTICLE 2. DELIVERY OF SERVICE

2.1 Orders. To request Service at a Service Location(s), Customer may request from Comcast a Sales Order or SOW. If Customer wishes to move forward with the provision of the requested Service(s), Customer shall sign and return the Sales Order or SOW to Comcast. For purposes of Sales Orders, upon Customer's signature of the Agreement, the Sales Order will become binding, subject to an engineering review. SOWs shall not become binding unless and until executed by both Parties. Each Sales Order or SOW submitted by Customer may be subject to an engineering review which will determine whether and to what extent the Network must be extended, built, or upgraded in order to provide the ordered Services. After any such engineering review, Comcast will provide Customer written notification in the event Service installation at any Service Location will require an additional non-recurring installation fee ("Custom Installation Fee" or "Construction Charges"). Notwithstanding anything to the contrary contained in this Article 2.1, Customer shall have thirty (30) days from receipt of such notice to reject the Custom Installation Fee and terminate the affected Service Location(s). In addition to the foregoing, if Comcast's cost of installing the applicable Services (including any applicable construction costs) increases following Customer's acceptance of the Custom Installation Fee such that Comcast's internal rate of return for the applicable Services is unacceptable to Comcast, as reasonably determined by Comcast, then (i) Comcast may increase the monthly recurring charge or Custom Installation Fee, as agreed to by Customer or (ii) if Customer does not agree to such increase, Comcast may terminate the applicable Services to the affected Service Location upon ten (10) days' notice to Customer, without penalty.

2.2 Access. To deliver Services to Customer, Comcast may require access, right-of-way, conduit, and/or common room space within and/or outside each Service Location and facility containing the Service Location ("Access"). Within each Service Location and facility containing the Service Location, Customer shall be solely responsible for securing and maintaining such Access as Comcast may require to deliver the Services. In the event that Customer fails to secure or maintain such Access, Comcast (i) may upon thirty (30) days' prior written notice cancel or terminate Service at such Service Location and such termination shall be subject to applicable Termination Charges and (ii) shall be excused from its obligations with respect to the Service(s) at such Service Location (including any obligation to issue service credits) until such time as Customer provides Comcast with the necessary Access. If Comcast is unable to secure or maintain Access outside a particular Service Location or facility and associated property containing the Service Location, which Access is needed to provide Services to such Service Location, Customer or Comcast may cancel or terminate Service at such Service Location, without further liability beyond the termination date, upon a minimum thirty (30) days' prior written notice to the other party.

2.3 Hazardous Materials. If the presence of asbestos or other hazardous materials exists or is detected at a Service Location or within the building where the Service Location is located, Comcast may immediately stop providing and/or installing Services until such materials are removed. Customer shall be responsible for any additional expense incurred by Comcast as a result of encountering, or in the avoidance of, hazardous materials.

2.4 Equipment.

A. Comcast Equipment. Comcast may, in its sole discretion, remove or change Comcast Equipment; provided that any such removal or change does not cause a material degradation in the Services. Customer shall not move, disconnect, attempt to repair, or otherwise tamper with any Comcast Equipment or permit others to do so, and shall not use the Comcast Equipment for any purpose other than as authorized by the Agreement. Customer shall (i) provide an adequate environmentally controlled space and such electricity as may be required for installation, operation, and maintenance of the Comcast Equipment and (ii) be responsible for damage to, or loss of, Comcast Equipment caused by its acts or omissions, or by fire, theft, or other casualty at the Service Location(s), unless caused by the gross negligence or willful misconduct of Comcast. Any maintenance provided by Comcast for the Comcast Equipment under this Agreement shall be at Customer's cost to the extent it is related to causes other than the ordinary and proper use of the Comcast Equipment. Upon termination or expiration of this Agreement and/or any Sales Order or SOW, Customer shall be responsible for the return of all applicable Comcast Equipment. Until such time as the Comcast Equipment is returned to Comcast, Comcast may continue to invoice Customer for the monthly fee applicable to such Comcast Equipment. If any returned Comcast Equipment has been damaged and/or destroyed other than by Comcast or its agents, normal wear and tear excepted, Comcast may, in its sole discretion, invoice Customer for the manufacturer's list price of such Comcast Equipment or the cost of repair.

B. Customer-Provided Equipment. Unless otherwise set forth in an SOW, Customer shall have sole responsibility for providing maintenance, repair, operation, and replacement of all Customer-Provided Equipment, inside telephone wiring, and other Customer equipment and facilities on the Customer's side of the Demarcation Point. "Demarcation Point" means the point of interconnection between the Network and Customer-Provided Equipment located at a Service Location. Neither Comcast nor its employees, Affiliates, agents, or contractors shall (i) have any obligation to install, operate, or maintain Customer-Provided Equipment or (ii) be liable for any damage, loss, or destruction to Customer-Provided Equipment, unless caused by the gross

negligence or willful misconduct of Comcast. Customer-Provided Equipment shall at all times be compatible with the Network. Except as otherwise provided in an SOW, Customer shall be responsible for the payment of service charges for visits by Comcast's employees or agents to a Service Location when the service difficulty or trouble report results from Customer-Provided Equipment or facilities provided by a party not contracted by Comcast.

2.5 Network; Intellectual Property.

A. The Network is and shall remain the property of Comcast regardless of whether installed within, upon, overhead, above, or underground at or near the Service Location and shall not be considered a fixture or an addition to the land or the Service Location(s) located thereon. Customer agrees that it shall take no action that directly or indirectly impairs Comcast's title to the Network, or any portion thereof, or exposes Comcast to any claim, lien, encumbrance, or legal process, except as otherwise agreed in writing by the parties. Nothing in this Agreement shall preclude Comcast from using the Network for services provided to other Comcast customers, it being understood that, with respect to any Ethernet Services, the access circuit between a Service Location and the applicable Comcast Network gateway switch shall be solely used to provide the applicable Ethernet Services to Customer.

B. Title and intellectual property rights to (i) the Services and (ii) any computer software or code provided by Comcast to use the Services, including, but not limited to, associated documentation, and all updates thereto ("Licensed Software") are, in each case, owned by Comcast, its agents, suppliers, or Affiliates or their licensors or otherwise by the owners of such material. The copying, redistribution, bundling, or publication of the Services, in whole or in part, without the express prior written consent of Comcast or other owner of such material, is prohibited.

C. The Agreement provides no right to use any party's or its Affiliates' trademarks, service marks, or trade names, or to otherwise refer to the other party in any marketing, promotional, or advertising materials or activities.

2.6 License Grant. If Customer requires the use of Licensed Software from Comcast in order to use the Services, Customer shall have a nonexclusive, nontransferable, and limited license to use such Licensed Software in object code only and solely to the extent necessary to use the applicable Service during the corresponding Service Term. Customer may not claim title to, or an ownership interest in, any Licensed Software (or any derivations or improvements thereto), and Customer shall execute any documentation reasonably required by Comcast, including, without limitation, end-user license agreements, for the Licensed Software. Customer shall not: (i) copy the Licensed Software (or any upgrades thereto or related written materials) except for emergency back-up purposes or as permitted by the express written consent of Comcast; (ii) reverse engineer, decompile, or disassemble the Licensed Software; (iii) sell, lease, license, or sublicense the Licensed Software; or (iv) create, write, or develop any derivative software or any other software program based on the Licensed Software. Customer acknowledges that the use of Service may periodically require, and consents to Comcast's provision of, updates and/or changes to the Licensed Software resident in the Comcast Equipment or Customer Provided-Equipment ("Updates"). Comcast may perform such Updates remotely or on-site, at Comcast's sole discretion. Customer hereby consents to, and shall provide free Access for, such Updates. If Comcast has agreed to provide Updates, Comcast will be excused from the applicable performance criteria and credits, and any and all liability and indemnification obligations regarding the applicable Service to the extent resulting from Customer's failure to allow Comcast to install any Updates.

ARTICLE 3. BILLING AND PAYMENT

3.1 Charges; Changes to MRC; Taxes.

A. Customer agrees to pay all charges associated with the Services, including, but not limited to, any fees or payment obligations in connection with the Services imposed by governmental or quasi-governmental bodies, or by Comcast, in connection with the sale, installation, use, or provision of the Services (e.g., applicable franchise fees, right of way fees, and Universal Service Fund charges) regardless of whether Comcast or its Affiliates pay the fees directly or are required or permitted by law to collect them from Customer. Any failure on the part of Customer to be ready to receive Service, or any refusal on the part of Customer to receive Service, shall not relieve Customer of its obligation to pay charges for any Service that is otherwise available for use. For the avoidance of doubt, Comcast shall not be responsible for any purchases made by Customer or its end users while using the Services.

B. With respect to each Sales Order, Comcast may, upon thirty (30) days' prior written notice to Customer (or such longer period as may be required by law), modify the monthly recurring service charges applicable to (i) Ethernet and Internet Services at any time after the expiration of the initial Service Term and (ii) any other services at any time. Customer acknowledges and agrees that such notice requirement may be satisfied by including notice of a monthly recurring service charge modification(s) in a Customer invoice. Customer shall have thirty (30) days from receipt of any such notice to cancel the applicable Service without liability for Termination Charges. Should Customer fail to cancel within such timeframe, Customer shall be deemed to have accepted the modified Service pricing. Notwithstanding anything to the contrary contained in this Article 3.1 (B), Comcast may modify equipment charges upon notice to Customer.

C. Except to the extent Customer provides a valid tax exemption certificate prior to the delivery of Service, Customer shall be responsible for the payment of any and all applicable local, state, and federal taxes or fees (however designated). Customer shall also be responsible to pay any taxes that become applicable retroactively.

D. For the avoidance of doubt, the Estimated Service Commencement Date identified on the cover page to this Agreement is an estimate only and does not obligate Comcast to deliver the Service(s) by any specific date.

3.2 Payment Terms; Disputes.

A. Except as otherwise indicated herein or in a PSA, Comcast will invoice Customer in advance on a monthly basis for all monthly recurring charges and fees arising under the Agreement. All other charges will be billed monthly in arrears, including without limitation, certain usage-based charges. Payment is due within thirty (30) days after the invoice date. If a Service Commencement Date is not the first day of a billing period, Customer's first monthly invoice shall include any pro-rated charges for the Services from the Service Commencement Date to the start of the next billing period. Except to the extent otherwise prohibited by law, Customer will be assessed a service charge up to the full amount permitted under applicable law for any check or other instrument used to pay for the Services that has been rejected by the bank or other financial institution. Subject to Customer's right to dispute charges in accordance with Article 3.2(B), any payment not made when due will be subject to a late charge equal to (i) 1.5% per month or (ii) the highest rate allowed by law, whichever is lower. If Comcast is required to use a collection agency or attorney to collect any amount owed by Customer or any unreturned Comcast Equipment, Customer agrees to pay all reasonable costs of collection or other action. No acceptance of partial payment(s) by Comcast shall constitute a waiver of any rights to collect the full balance owed under the Agreement.

B. If Customer disputes any portion of an invoice, Customer shall pay the undisputed portion of the invoice and submit a written claim, including all substantiating documentation, to Comcast for the disputed amount of the invoice by the invoice due date. The parties shall negotiate in good faith to resolve any billing dispute submitted by Customer pursuant to this Article 3.2(B). Under no circumstances may Customer submit a billing dispute to Comcast later than ninety (90) days following the invoice date.

3.3 Credit Approval and Deposits. Delivery of Services may be subject to credit approval. Customer authorizes Comcast to make inquiries and to receive information about Customer's credit history from others and to enter this information in Customer's records. Comcast, in its sole discretion, may deny the Services based upon an unsatisfactory credit history. Subject to applicable regulations, Comcast may require Customer to make a deposit as a condition to Comcast's provision of the Services.

3.4 E-Rate Funding.

A. Comcast makes no representations, guarantees or warranties with respect to the eligibility or ineligibility of the Services or any Service component for federal E-Rate support or for other governmental and quasi-governmental telecommunications/internet discounts or entitlements (collectively, "E-Rate Funding"). Customer expressly acknowledges and agrees that it is responsible for ensuring that Comcast is paid one hundred percent (100%) of all non-recurring charges ("NRC(s)"), monthly recurring Service charges ("MRC(s)") and other amounts required under this Agreement in accordance with the payment intervals specified herein. Unless and until the Customer has received, or has been designated as a recipient of, E-Rate Funding for the Services, Customer may not withhold or offset any such amounts on the basis of its anticipated receipt of E-Rate Funding, except as otherwise set forth below. In the event that the Customer has received, or has been designated as a recipient of, E-Rate Funding for the Services, Customer may choose to either (1) pay Comcast in full for the Services (the "BEAR Method"), or (2) receive discounted bills from Comcast (the "SPI Method").

B. BEAR Method. If Customer chooses to utilize the BEAR Method, the Customer must utilize the applicable customer-initiated reimbursement process relative to such E-Rate Funding. Comcast shall have no obligation to discount or pro-rate its invoices or to take other action to process such E-Rate Funding, except to the extent specifically required by law and regulation, or except as otherwise set forth above or below. Notwithstanding this, Comcast will reasonably assist Customer in the completion of any portions of the FCC Form 472 which, as a matter of law or regulation, are required to be completed by the service provider.

C. SPI Method. If Customer chooses to utilize the SPI Method, the following terms shall apply:

(i) Comcast shall have no obligations under this Agreement to provide discounted bills (i) until (1) Customer provides Comcast the copy of the Notification and Acceptance of Form(s) 486 from the Universal Service Administrative Company, Schools and Libraries Division ("SLD"), approving Customer's eligibility for E-Rate Funding or (2) Comcast is otherwise able to confirm, to its satisfaction, that Customer has received SLD's acceptance of the applicable Form(s) 486 ((1) and (2) collectively, "Form 486 Approval Confirmation") and (ii) Customer has indicated in the Comcast E-Rate Election Portal

(the "E-Rate Election Portal") that Customer is electing the SPI Method and provided such other information as required in the E-Rate Election Portal. For the avoidance of doubt, Comcast shall provide Customer with a link to the E-Rate Election Portal following the Form 486 Approval Confirmation. Notwithstanding the foregoing or anything to the contrary contained in this Agreement, Comcast shall have no obligation to provide discounted bills if Customer does not provide the information required by the E-Rate Election Portal (including that Customer is electing the SPI Method) within ninety (90) days of Comcast providing customer with a link to the same.

(ii) Customer is required to pay Comcast the non-discounted portion of all NRC(s), MRC(s), and other amounts required under this Agreement in accordance with the payment interval specified in this Agreement. Customer also must reasonably assist Comcast in completing the Service Provider Invoice Form (FCC Form 474) and obtaining full payment of the discount amount from the Universal Service Administrative Company or other E-Rate fund administrator or administrative entity. SLD periodically conducts audits of Comcast monthly invoices in connection with the reimbursements that SLD has been asked to provide to Comcast. In connection with such audits, SLD will contact the applicable Comcast customer and request that the customer certify, in writing, that it has received the services at the rates specified in the applicable invoice (an "Invoice Certification Request"). If (i) Customer receives an Invoice Certification Request from SLD and (ii) the service and rate information to which Customer is being asked to certify is accurate, Customer shall provide the requested certification to SLD no later than seven (7) days after receiving the Invoice Certification Request (the "Certification Period"); provided, that, if Customer request an extension from SLD and SLD grants such request, then Customer shall provide the requested certification prior to the expiration of the extension period (the "Extended Certification Period"). If (i) Customer receives an Invoice Certification Request from SLD, (ii) the service and rate information to which Customer is being asked to certify is accurate and (iii) Customer fails to provide the requested certification to SLD prior to the expiration of the Certification Period or, if applicable, the Extended Certification Period, Customer shall (1) be liable for any amounts that SLD does not reimburse to Comcast for the applicable invoice(s) and (2) pay such amounts to Comcast within thirty (30) days of being invoiced for the same.

(iii) Notwithstanding anything to the contrary contained in 3.2(B), if Customer notifies Comcast, in writing, that there has been an error in applying the funding discounts for a given funding year (a "Funding Error Notice"), the parties shall cooperate and negotiate in good faith to resolve such error; provided, that, Customer must provide Comcast with the Funding Error Notice prior to the Invoice Deadline Date for the applicable funding year or, to the extent applicable, the Extended Invoice Deadline Date. If Customer has not provided Comcast with a Funding Error Notice prior to the Invoice Deadline Date for the applicable funding year or, to the extent applicable, the Extended Invoice Deadline Date, Customer shall (i) have no right to dispute a funding error for the applicable funding year regardless of whether such error was caused by Comcast and (ii) be fully responsible for any invoiced charges for the applicable funding year (even if no funding discount was applied). "Invoice Deadline Date" shall mean, with respect to a given funding year, the later of (i) the last day of such funding year (i.e., June 30; for example, if the funding year is 2024, the last day of such funding year will be June 30, 2025) and (ii) to the extent Customer has timely received the Form 486 Approval Confirmation, 120 days after the SLD approval date of the Form 486. If Customer, at least 10 days prior to the expiration of an Invoice Deadline Date, notifies Comcast, in writing, that it is requesting an extension of such Invoice Deadline Date, then such Invoice Deadline Date shall be extended by 120 days, which shall be referred to herein as an "Extended Invoice Deadline Date".

(iv) It is Customer's responsibility to review its invoices and confirm that the invoiced amounts are correct and accurately account for any funding discounts that should have been applied. If Customer identifies an invoice that does not accurately apply (or does not apply) the expected discounted rate, Customer may, subject to the terms and conditions of Section 3.4(c)(iii), deliver a Funding Error Notice to Comcast.

D. If during the term of this Agreement, Customer fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, Customer may elect to (i) continue to receive Services under this Agreement, in which case Customer shall remain bound by the terms and conditions set forth hereunder and remain responsible for all NRC(s) and MRC(s), as set forth in the Agreement or applicable Sales Order(s), for the remaining term applicable thereto, irrespective of E-Rate Funding status, or, (ii) terminate this Agreement or Sales Order(s) upon written notice as of the beginning of the fiscal year for which funds are not appropriated or otherwise made available. The effect of termination of the Agreement or Sales Order(s) hereunder will be to discharge both Comcast and the Customer from future performance of the Agreement. However, Comcast shall be reimbursed for any and all unpaid NRC(s), any unpaid past due balance(s), and any additional costs already incurred by Comcast in conjunction with this Agreement. Customer shall notify Comcast in writing within thirty (30) days of fiscal budget denial indicating funds may not be available for the continuation of the Agreement for each succeeding fiscal period beyond the first year. In no event shall Comcast initiate construction of the Network until proof of funding has been received, in whole or in part, based on 100% Customer-furnished funds or partially reimbursed funds by the SLD.

3.5 California Teleconnect Fund and E-Rate Funding. The following provision applies to California entities looking to obtain California Teleconnect Fund and E-Rate Funding and is in lieu of Section 3.4 herein. Comcast makes no representations or warranties with respect to the eligibility or ineligibility of the Services or any Service component for federal e-rate support or for other governmental and quasi-governmental telecommunications/internet discounts or entitlements (collectively, "E-Rate Funding" and/or "California Teleconnect Fund"). Customer expressly understands and agrees that it is responsible for ensuring that Comcast is paid one hundred percent (100%) of all non-recurring charges ("NRC(s)"), monthly recurring Service charges ("MRC(s)") and other amounts required under this Agreement in accordance with the payment intervals specified therein. Customer may not withhold or offset any such amounts on the basis of its actual or anticipated receipt of E-Rate Funding, except as otherwise set forth below. In the event that the Customer has received, or has been designated as a recipient of, E-Rate Funding for the Services, Customer will utilize the applicable customer-initiated reimbursement process relative to such E-Rate Funding. Comcast shall have no obligation to discount or pro-rate its invoices or to take other action to process such E-Rate Funding, except to the extent specifically required by law and regulation, or except as otherwise set forth above or below. In accordance with the "CPUC Admin Letter 10b", Comcast shall apply the CTF discount after applying any Federal E-Rate discount, if applicable. E-Rate eligible Customers must elect the E-Rate SPI reimbursement method in order to receive CTF funding. Notwithstanding this, Comcast will complete and process the FCC Form 474, which, as a matter of law or regulation, is required to be completed by the service provider. In the event that the Parties have expressly amended this Agreement in writing to permit E-Rate Funding to be applied in the form of discounts to, or a pro-ration of, Customer's invoices, Comcast shall have no obligations under this Agreement until Customer provides Comcast the copy of the Notification and Acceptance of Form(s) 486 from the Universal Services Administrative Company, Schools and Libraries Division ("SLD"), approving Customer's eligibility for E-Rate Funding. If during the Service Term of this Agreement Customer fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, Customer may elect to (i) continue to receive Services under this Agreement, in which Customer shall remain bound by the terms and conditions set forth hereunder and remain responsible for all NRC and MRC, as set forth in the Sales Order Form(s) attached hereto, for the remaining term of the Agreement, irrespective of E-Rate Funding status, or, (ii) terminate this Agreement upon written notice as of the beginning of the fiscal year for which funds are not appropriated or otherwise made available. The effect of termination of the Agreement hereunder will be to discharge both Comcast and the Customer from future performance of the Agreement. However, Comcast shall be reimbursed for any and all unpaid NRC, any unpaid MRC or past due balance(s), and any additional costs already incurred by Comcast in conjunction with this Agreement. Customer shall notify Comcast in writing within thirty (30) days of fiscal budget denial indicating funds may not be available for the continuation of the Agreement for each succeeding fiscal period beyond the first year. In no event shall Comcast initiate construction of the Network until proof of funding has been received, in whole or in part, based on 100% Customer-furnished funds or partially reimbursed funds by the SLD.

3.6 Cybersecurity Pilot Program Funding

A. The parties acknowledge and agree that (i) the FCC established a three-year pilot program to support cybersecurity services and equipment for eligible schools and libraries (collectively, the "Cybersecurity Pilot Program"), (ii) the Cybersecurity Pilot Program will be funded via unused E-Rate funds from prior funding years and will be modeled closely after the E-Rate and Emergency Connectivity Fund ("ECF") programs and (iii) despite the foregoing, the Cybersecurity Pilot Program is not part of the E-Rate program.

B. Comcast makes no representations, guarantees or warranties with respect to the eligibility or ineligibility of the Services or any Service component for federal Cybersecurity Pilot Program support or for other governmental and quasi-governmental telecommunications/internet discounts or entitlements (collectively, "Cybersecurity Funding"). Customer expressly acknowledges and agrees that it is responsible for ensuring that Comcast is paid one hundred percent (100%) of all non-recurring charges ("NRC(s)"), monthly recurring Service charges ("MRC(s)") and other amounts required under this Agreement in accordance with the payment intervals specified herein. Unless and until the Customer has received, or has been designated as a recipient of, Cybersecurity Funding for the Services, Customer may not withhold or offset any such amounts on the basis of its anticipated receipt of Cybersecurity Funding, except as otherwise set forth below. In the event that the Customer has received, or has been designated as a recipient of, Cybersecurity Funding for the Services, Customer may choose either (1) the BEAR Method, or (2) the SPI Method.

C. BEAR Method. If Customer chooses to utilize the BEAR Method, the Customer must utilize the applicable customer-initiated reimbursement process relative to such Cybersecurity Funding. Comcast shall have no obligation to discount or pro-rate its invoices or to take other action to process such Cybersecurity Funding, except to the extent specifically required by law and regulation, or except as otherwise set forth above or below. Notwithstanding this, Comcast will reasonably assist Customer in the completion of any portions of the FCC Form 472 (or the equivalent FCC Form for the Cybersecurity

Pilot Program) which, as a matter of law or regulation, are required to be completed by the service provider.

D. SPI Method. If Customer chooses to utilize the SPI Method, the following terms shall apply:

(i) Comcast shall have no obligations under this Agreement to provide discounted bills (i) until (1) Customer provides Comcast with sufficient evidence, as determined by Comcast in its reasonable discretion, that the SLD has approved Customer's eligibility for Cybersecurity Funding or (2) Comcast is otherwise able to confirm, to its satisfaction, Customer's eligibility for Cybersecurity Funding and (ii) Customer has notified Comcast, in such manner as required by Comcast, that Customer is electing the SPI Method and provided such other information as reasonably required by Comcast in connection with such election; provided, that, notwithstanding the foregoing or anything to the contrary contained in this Agreement, Comcast shall have no obligation to provide discounted bills if Customer does not provide the information required by Comcast within ninety (90) days of Comcast requesting such information.

(ii) Customer is required to pay Comcast the non-discounted portion of all NRC(s), MRC(s), and other amounts required under this Agreement in accordance with the payment interval specified in this Agreement. Customer also must reasonably assist Comcast in completing the Service Provider Invoice Form (FCC Form 474 or the equivalent FCC Form for the Cybersecurity Pilot Program) and obtaining full payment of the discount amount from the Universal Service Administrative Company or other Cybersecurity Pilot Program fund administrator or administrative entity. SLD may periodically conducts audits of Comcast monthly invoices in connection with the reimbursements that SLD has been asked to provide to Comcast. In connection with such audits, SLD will contact the applicable Comcast customer and request that the customer certify, in writing, that it has received the services at the rates specified in the applicable invoice (an "Invoice Certification Request"). If (i) Customer receives an Invoice Certification Request from SLD and (ii) the service and rate information to which Customer is being asked to certify is accurate, Customer shall provide the requested certification to SLD no later than seven (7) days after receiving the Invoice Certification Request (the "Certification Period"); provided, that, if Customer request an extension from SLD and SLD grants such request, then Customer shall provide the requested certification prior to the expiration of the extension period (the "Extended Certification Period"). If (i) Customer receives an Invoice Certification Request from SLD, (ii) the service and rate information to which Customer is being asked to certify is accurate and (iii) Customer fails to provide the requested certification to SLD prior to the expiration of the Certification Period or, if applicable, the Extended Certification Period, Customer shall (1) be liable for any amounts that SLD does not reimburse to Comcast for the applicable invoice(s) and (2) pay such amounts to Comcast within thirty (30) days of being invoiced for the same.

(iii) Notwithstanding anything to the contrary contained in 3.2(B), if Customer notifies Comcast, in writing, that there has been an error in applying the funding discounts for a given funding period (a "Cybersecurity Funding Error Notice"), the parties shall cooperate and negotiate in good faith to resolve such error; provided, that, Customer must provide Comcast with the Cybersecurity Funding Error Notice prior to the Cybersecurity Invoice Deadline Date for the applicable funding period or, to the extent applicable, the Cybersecurity Extended Invoice Deadline Date. If Customer has not provided Comcast with a Cybersecurity Funding Error Notice prior to the Cybersecurity Invoice Deadline Date for the applicable funding period or, to the extent applicable, the Cybersecurity Extended Invoice Deadline Date, Customer shall (i) have no right to dispute a funding error for the applicable funding period regardless of whether such error was caused by Comcast and (ii) be fully responsible for any invoiced charges for the applicable funding people (even if no funding discount was applied). "Cybersecurity Invoice Deadline Date" shall mean, with respect to a given funding period, the later of (i) the last day of such funding period and (ii) such other date as may be agreed upon by the parties in writing. If Customer, at least 10 days prior to the expiration of a Cybersecurity Invoice Deadline Date, notifies Comcast, in writing, that it is requesting an extension of such Cybersecurity Invoice Deadline Date, then such Invoice Deadline Date shall be extended by 90 days, which shall be referred to herein as a "Cybersecurity Extended Invoice Deadline Date".

(iv) It is Customer's responsibility to review its invoices and confirm that the invoiced amounts are correct and accurately account for any funding discounts that should have been applied. If Customer identifies an invoice that does not accurately apply (or does not apply) the expected discounted rate, Customer may, subject to the terms and conditions of Section 3.5(c)(iii), deliver a Cybersecurity Funding Error Notice to Comcast.

E. If during the term of this Agreement, Customer fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, Customer may elect to (i) continue to receive Services under this Agreement, in which case Customer shall remain bound by the terms and conditions set forth hereunder and remain responsible for all NRC(s) and MRC(s), as set forth in the Agreement or applicable Sales Order(s), for the remaining term applicable thereto, irrespective of Cybersecurity Funding status, or, (ii) terminate this Agreement or Sales Order(s) upon written notice as of the beginning of the fiscal year for which funds are not appropriated or otherwise made available. The effect of termination of the Agreement or Sales Order(s) hereunder will be to discharge both Comcast and the Customer from future performance of the

Agreement. However, Comcast shall be reimbursed for any and all unpaid NRC(s), any unpaid past due balance(s), and any additional costs already incurred by Comcast in conjunction with this Agreement. Customer shall notify Comcast in writing within thirty (30) days of fiscal budget denial indicating funds may not be available for the continuation of the Agreement for each succeeding fiscal period beyond the first year. In no event shall Comcast initiate construction of the Network until proof of funding has been received, in whole or in part, based on 100% Customer-furnished funds or partially reimbursed funds by the SLD.

ARTICLE 4. TERM & TERMINATION

4.1 Sales Order Term. Upon the expiration of the Service Term applicable to a Sales Order, each Service Term shall automatically renew for successive periods of one (1) month each (each, a "Renewal Term"), not to exceed twelve (12) months unless prior written notice of non-renewal is delivered by either party to the other at least thirty (30) days before the expiration of the Service Term or the then current Renewal Term. To the extent the initial Service Term or a Renewal Term applicable to a Sales Order extends beyond the expiration date of the term of the Agreement, such Sales Order shall continue to be governed by the terms and conditions of the Agreement. The term of the Agreement commences on the Effective Date and continues for the time set forth on the Service Agreement (E-Rate, CTF & Cybersecurity Pilot Program) Cover Page.

4.2 Termination for Convenience. Notwithstanding any other term or provision in this Agreement, Customer shall have the right, in its sole discretion, to terminate any or all Sales Order(s) or SOW(s) at any time, upon thirty (30) days' prior written notice to Comcast (subject to applicable Termination Charges).

4.3 Termination for Cause.

A. If either party is in material breach of the Agreement and the breach continues unremedied for thirty (30) days after written notice of default, the other party may terminate for cause any Sales Order or SOW materially affected by the breach. In addition to its other remedies, if the Customer is in breach of a payment obligation and fails to make payment in full within thirty (30) days after written notice of default, Comcast may suspend the Service(s) under the affected Sales Order(s) or SOW(s).

B. Subject to applicable law, either party may terminate a Sales Order or SOW immediately upon notice to the other party if the other party has become insolvent as defined under the U.S. Bankruptcy Code, institutes or has instituted against it any bankruptcy, reorganization, debt arrangement or assignment for the benefit of creditors, other proceeding under any bankruptcy or insolvency law or dissolution, receivership, or liquidation proceeding (and if such proceeding is instituted against it, such proceeding is not dismissed within sixty (60) days).

C. Comcast may terminate any Sales Order and/or the Agreement immediately if Customer or its employees, agents, or representatives threaten, harass, or use vulgar or inappropriate language toward Comcast personnel.

4.4 Effect of Expiration/Termination of a Sales Order or SOW. Upon the expiration or termination of a Sales Order or SOW for any reason, Comcast (i) shall disconnect the applicable Service and (ii) may assess and collect from Customer applicable Termination Charges (unless the Service is terminated by Customer pursuant Article 4.3 above). Termination by either party of a Sales Order or SOW does not waive any other rights or remedies that it may have under this Agreement.

ARTICLE 5. LIMITATION OF LIABILITY; DISCLAIMER OF WARRANTIES

5.1 Limitation of Liability.

A. THE AGGREGATE LIABILITY OF COMCAST AND ITS AGENTS, SUPPLIERS, AND LICENSORS FOR ANY AND ALL LOSSES, DAMAGES, AND CAUSES OF ACTION ARISING OUT OF THE AGREEMENT, INCLUDING, BUT NOT LIMITED TO, THE PERFORMANCE OF SERVICE, AND NOT OTHERWISE LIMITED HEREUNDER, WHETHER IN CONTRACT, TORT, OR OTHERWISE, SHALL NOT EXCEED DIRECT DAMAGES EQUAL TO THE SUM TOTAL OF PAYMENTS MADE BY CUSTOMER TO COMCAST DURING THE THREE (3) MONTHS IMMEDIATELY PRECEDING THE EVENT FOR WHICH DAMAGES ARE CLAIMED. THIS LIMITATION SHALL NOT APPLY TO INDEMNIFICATION OBLIGATIONS.

B. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THIS AGREEMENT, NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR ANY INCIDENTAL, INDIRECT, SPECIAL, COVER, PUNITIVE, OR CONSEQUENTIAL DAMAGES, WHETHER OR NOT FORESEEABLE, OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, ANY LOSS OF REVENUE, LOSS OF USE, LOSS OF BUSINESS, OR LOSS OF PROFIT WHETHER SUCH ALLEGED LIABILITY ARISES IN CONTRACT OR TORT; PROVIDED, THAT, THE FOREGOING LIMITATION SHALL NOT LIMIT CUSTOMER'S LIABILITY FOR CHARGES OWED FOR THE SERVICES, FOR ANY EQUIPMENT OR SOFTWARE PROVIDED BY COMCAST, OR FOR TERMINATION CHARGES.

C. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THE AGREEMENT, IN NO EVENT SHALL THE AGGREGATE LIABILITY OF COMCAST AND ITS AGENTS, SUPPLIERS, AND LICENSORS UNDER THIS AGREEMENT FOR ALL INDEMNIFICATION OF INTELLECTUAL PROPERTY CLAIMS UNDER SECTION 6.1(i) OF THESE GENERAL TERMS AND CONDITIONS EXCEED THE GREATER OF (I) ONE (1) MILLION DOLLARS ($1,000,000) AND (II) THE SUM TOTAL OF PAYMENTS MADE BY CUSTOMER DURING THE TWELVE (12) MONTH PERIOD IMMEDIATELY PRECEDING THE DATE ON WHICH THE INTELLECTUAL PROPERTY CLAIM FIRST AROSE.

5.2 Disclaimer of Warranties.

A. TO THE MAXIMUM EXTENT ALLOWED BY LAW, COMCAST EXPRESSLY DISCLAIMS ALL EXPRESS, IMPLIED, AND/OR STATUTORY WARRANTIES, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE AND NONINFRINGEMENT. Without limiting the generality of the foregoing, and except as otherwise identified in a PSA or SOW, Comcast does not warrant that the Services, Comcast Equipment, or Licensed Software will be uninterrupted, error-free, or free of latency or delay, or that the Services, Comcast Equipment, or Licensed Software will meet Customer's requirements, or that the Services, Comcast Equipment, or Licensed Software will prevent unauthorized access by third parties. Customer acknowledges and agrees that the Services are not fail-safe and are not designed or intended for use in situations requiring fail-safe performance or in which an error or interruption in the Services could lead to severe injury to business, persons, property, or environment.

B. Notwithstanding anything to the contrary contained in the Agreement, in no event shall Comcast and its agents, suppliers, and licensors be liable for any loss, damage, or claim arising out of or related to: (1) content or data received or distributed by Customer or its users through the Services; (2) any act or omission of Customer, its users, or third parties not under the control of Comcast; (3) interoperability, interaction, or interconnection of the Services with applications, equipment, services, or networks provided by Customer or third parties not under the control of Comcast; or (4) loss or destruction of any Customer hardware, software, files, or data resulting from any virus or other harmful feature or from any attempt to remove it. Customer is solely responsible for backing up its data, files, and software prior to the installation of Service and at regular intervals thereafter.

5.3 Exclusive Remedies. Customer's sole and exclusive remedies are as expressly set forth in the Agreement. In those states where Customer's remedies cannot be so limited, the liability of Comcast is limited to the maximum extent permitted by law.

ARTICLE 6. INDEMNIFICATION

6.1 Comcast's Indemnification Obligations. Subject to Sections 5.1(B) and 5.1(C) and any other limitations contained in the Agreement, Comcast shall indemnify, defend, and hold harmless Customer, its Affiliates and their respective employees, directors, officers, and agents from and against all damages, liabilities, losses, and expenses (including reasonable attorneys' fees) arising out of a claim or demand by a third party ("Claims") incurred as a result of (i) infringement of U.S. patent or copyright law based solely on Comcast Equipment or Licensed Software; provided, that, Comcast shall have no liability for any claim of infringement arising from: (a) Comcast's compliance with any designs, specifications, or instructions of Customer; (b) modification or alteration of the Licensed Software or Comcast Equipment by Customer or a third party without the prior knowledge and written approval of an authorized officer of Comcast; (c) use of the Licensed Software or Comcast Equipment in a way not authorized in writing by an authorized officer of Comcast; and/or (d) Customer's failure to use an updated version of the Licensed Software or Comcast Equipment which has been provided, or made available, to Customer and (ii) damage to tangible personal property or real property, and personal injuries (including death) to the extent caused by the gross negligence or willful misconduct of Comcast while working on the Service Locations. For purposes of this Article 6.1, any claims by any end-user of the Services shall not be included in the definition of Claims.

6.2 Customer's Indemnification Obligations. Subject to Section 5.1(B), Customer shall indemnify, defend, and hold harmless Comcast and its agents, suppliers, and licensors from any and all Claims arising on account of or in connection with Customer's and its users' use or sharing of the Service provided under the Agreement, including with respect to: (i) any content received or distributed by Customer or its users through the Service; (ii) libel, infringement of copyright, or unauthorized use of trademark, trade name, or service mark arising out of communications via the Service; (iii) patent infringement arising from Customer's combining or connection of Customer-Provided Equipment to use the Service; and (iv) damage arising out of the gross negligence or willful misconduct of Customer.

6.3 Indemnification Procedures. To the extent a party may be entitled to indemnification under this Agreement (an "Indemnified Party"), such Indemnified Party shall (i) promptly notify the other party (the "Indemnifying Party") in writing of any pending or threatened Claim that gives rise to a right of indemnification (an "Action") and (ii) cooperate in every reasonable way to facilitate the defense or settlement of such Action. The Indemnifying Party shall assume the defense of any Action with counsel selected by the Indemnifying Party. The Indemnified Party may employ its own counsel in any such case

and shall pay such counsel's fees and expenses. The Indemnifying Party shall have the right to settle any Action; provided, however, that to the extent that such settlement requires the Indemnified Party to take or refrain from taking any action or purports to obligate the Indemnified Party, then the Indemnifying Party shall not settle such Action without the prior written consent of the Indemnified Party, which consent shall not be unreasonably withheld, conditioned, or delayed.

ARTICLE 7. CONFIDENTIAL INFORMATION AND PUBLICITY

7.1 Disclosure and Use. All Confidential Information disclosed by either party shall, during the term of the Agreement and for two (2) years after the expiration or termination thereof (or such longer period as may be required by law), not be disclosed to any third party without the disclosing party's express written consent. Notwithstanding the foregoing, such information may be disclosed (A) to the receiving party's employees, Affiliates, and agents who have a need to know for the purpose of performing under this Agreement, using the Services, and rendering the Services (provided that in all cases the receiving party shall take appropriate measures prior to disclosure to its employees, Affiliates, and agents designed to protect against unauthorized use or disclosure) or (B) as otherwise authorized by this Agreement. Each party's confidentiality obligations hereunder shall not apply to information that: (A) is already known to the receiving party without a pre-existing restriction as to disclosure; (B) is or becomes publicly available without fault of the receiving party; (C) is rightfully obtained by the receiving party from a third party without restriction as to disclosure or is approved for release by written authorization of the disclosing party; or (D) is developed independently by the receiving party without use of the disclosing party's Confidential Information. Each party agrees to treat all Confidential Information of the other in the same manner as it treats its own proprietary information, but in no case using less than a reasonable degree of care. If either party is required to disclose Confidential Information pursuant to a judicial order or other compulsion of law, such party shall be permitted to make such disclosure provided that it: (a) limits the disclosure to only that information which is required to be disclosed by such order or legal requirement, (b) if permitted, provides the disclosing party with prompt notice of such order or legal requirement, and (c) reasonably assists the disclosing party in obtaining a protective order, if requested and at the disclosing party's expense.

7.2 Publicity. Neither party shall issue any publication or press release relating to, or otherwise disclose the existence of, the terms and conditions of any contractual relationship between Comcast and Customer without the prior written consent of the other party; provided that this restriction will not prohibit Comcast from making internal announcements related to the completion and existence of the contractual relationship contemplated herein.

7.3 Remedies. Notwithstanding any other Article of this Agreement, the non-breaching party shall be entitled to seek equitable relief to protect its interests pursuant to this Article 7, including, but not limited to, injunctive relief.

ARTICLE 8. PROHIBITED USES; COMCAST POLICIES

8.1 Prohibited Uses; Comcast Policies. Customer is prohibited from using, or permitting the use of, any Service (i) for any purpose in violation of any law, rule, regulation, or policy of any government authority; (ii) in violation of the Comcast Acceptable Use Policy ("AUP") available on the Website; (iii) for any use as to which Customer has not obtained all required government approvals, authorizations, licenses, consents, or permits; or (iv) to interfere unreasonably with the use of Comcast service by others or the operation of the Network. Customer is responsible for the compliance of its users with the provisions of the Agreement. Customer acknowledges and agrees that use of the Services, including by Customer, its Affiliates, and any users, shall be subject to the AUP. Notwithstanding anything to the contrary contained in Section 4.3, Comcast reserves the right to act immediately and without notice to (a) terminate or suspend the Agreement and/or any Services if Comcast determines that such use or information is in violation of this Article 8.1 and such termination will constitute a termination for cause and (b) terminate or suspend the Services in the event of fraudulent use of the Services. Customer acknowledges and agrees that Comcast is not obligated to detect or report unauthorized or fraudulent use of the Services to Customer.

8.2 Privacy Policy. Comcast will comply with the Comcast Privacy Policy ("Privacy Policy") which is available at the Website. Comcast is not responsible for any information provided by Customer to third parties and Customer assumes all privacy and other risks associated with providing personally identifiable information to third parties via the Services.

8.3 Prohibition on Resale. Customer may not sell, resell, sublease, assign, license, sublicense, share, provide, or otherwise utilize in conjunction with a third party (including, without limitation, in any joint venture or as part of any outsourcing activity) the Services or any component thereof. For the avoidance of doubt, this prohibition includes Customer bundling the Services with any services or components of Customer that are then sold to end users of any kind.

8.4 Monitoring. Comcast shall have no obligation to monitor postings or transmissions made in connection with the Services, however, Customer acknowledges and agrees that Comcast and its agents shall have the right to monitor any such postings and transmissions from time to time and to use and disclose them in accordance with this Agreement, and as

otherwise required by law or government request. Comcast reserves the right to refuse to upload, post, publish, transmit or store any information or materials, in whole or in part, that, in Comcast's sole discretion, is unacceptable, undesirable or in violation of this Agreement.

ARTICLE 9. MISCELLANEOUS TERMS

9.1 Force Majeure. Neither party nor its Affiliates shall be liable to the other party for any delay, failure in performance, loss, or damage to the extent caused by force majeure conditions such as acts of God, fire, explosion, power blackout, cable cuts, acts of regulatory or governmental agencies, unforeseeable third party actions, or other causes beyond the party's reasonable control, except that Customer's obligation to pay for Services provided under the Agreement shall not be excused. Changes in economic, business, or competitive condition shall not be considered force majeure events.

9.2 Assignment or Transfer. Customer shall not assign any right, obligation, or duty, in whole or in part, nor any other interest hereunder, without the prior written consent of Comcast, which shall not be unreasonably withheld. Any assignment in violation of this provision shall be deemed null and void. All obligations and duties of either party hereunder shall be binding on all successors in interest and permitted assigns of such party.

9.3 Notices. Except as otherwise identified herein, any notice sent pursuant to the Agreement shall be deemed given and effective when sent by e-mail (confirmed by certified mail), or when delivered by overnight express or other express delivery service, in each case, to the following addresses (or to such other addresses as a party may designate by written notice to the other party): (i) with respect to Customer, to the address set forth on any Sales Order; or (ii) with respect to Comcast, to: Vice President of Sales Operations (Comcast Business), One Comcast Center, 1701 JFK Blvd., Philadelphia, PA 19103, with a copy to Legal_Notices@comcast.com. Alternatively, Customer may send termination notice to Comcast through the Comcast disconnection portal found at the following URL: https://business.comcast.com/landingpage/disconnect (as the same may be updated by Comcast from time-to-time).

9.4 Amendments; Changes to the Agreement.

A. The Agreement may not be amended except by a written agreement executed by the parties; provided, that, notwithstanding the foregoing, Comcast may change or modify the PSAs, and any related policies (including the AUP and Privacy Policy) from time to time ("Revisions") by posting such Revisions to the Website. The Revisions are effective upon posting to the Website. Customer will receive notice of any Revisions in the next applicable monthly invoice. Customer shall have thirty (30) calendar days from the invoice notice of such Revisions to provide Comcast with written notice that the Revisions adversely affect Customer's use of the Service(s). If, after such notice, Comcast is able to verify such adverse effect but is unable to reasonably mitigate the Revisions' impact on such Services, then Customer may terminate the impacted Service(s) without further obligation (including Termination Charges) to Comcast beyond the termination date. This shall be Customer's sole and exclusive remedy for any Revisions. Customer acknowledges and agrees that terms or conditions contained in any Customer purchase order, or similar Customer order form (regardless of whether executed by Comcast), or restrictive endorsements or other statements on any Customer form of payment, shall be void and of no force or effect. Without limitation to the foregoing, if (i) Customer requires Comcast to execute a Customer purchase order or other Customer order form for a Service or as a condition to receiving payment for the same and (ii) Comcast executes such purchase order or Customer order form, Customer acknowledges and agrees that (1) Comcast's execution is solely for the purpose of assisting Customer in satisfying its internal procurement requirements and (2) any terms and conditions contained in such purchase order or Customer order form shall be null and void and of no force or effect.

B. The parties acknowledge that the respective rights and obligations of each party as set forth in this Agreement are based on applicable law and regulations as they exist on the date of the Agreement's execution. The parties agree that in the event of any legislative, regulatory, or judicial order, rule, or regulation, or decision in any arbitration or other dispute resolution proceeding, or other legal or regulatory action that materially affects the provisions of this Agreement or the economic terms of the Agreement, Comcast may, by providing written notice to the Customer, require that the affected provisions of the Agreement be renegotiated in good faith. If Customer refuses to enter such renegotiations, or the parties are unable to reach resolution on new Agreement terms, Comcast may, in its sole discretion, terminate this Agreement, in whole or in part, upon sixty (60) days' written notice to Customer.

9.5 Tariffs. Notwithstanding anything to the contrary in the Agreement, Comcast may be required to file with regulatory agencies tariffs for certain Services. In such event, the terms set forth in the Agreement may, under applicable law, be superseded by the terms and conditions of the tariffs. Without limiting the generality of the foregoing, in the event of any inconsistency between the Agreement and applicable Sales Orders on one hand, and the relevant tariffs on the other hand, the rates and other terms set forth in the Agreement and applicable Sales Orders will be treated as individual case-basis arrangements to the maximum extent permitted by law. If Comcast voluntarily or involuntarily cancels or withdraws a tariff under which a Service is provided to Customer, the Service will thereafter be provided pursuant to the Agreement and the terms and conditions contained in the tariff immediately prior to its cancellation or withdrawal. In the event that Comcast is required by a governmental authority to modify a tariff under which Service is provided to Customer in a manner that is material and adverse to the Customer, the Customer may terminate the applicable Sales Order upon a

minimum thirty (30) days' prior written notice to the other party, without further liability.

9.6 Compliance with Laws. Each of the Parties agrees to comply with all local, state and federal laws and regulations and ordinances applicable to such Party in the performance of its respective rights and obligations under this Agreement.

9.7 Consent to Communications from Comcast. Customer acknowledges and agrees that Comcast or third parties acting on Comcast's behalf may call or text Customer at any telephone number that Customer provides to Comcast or that Comcast issues to Customer and may do so for any purpose relating to Customer's account and/or the Services which Customer purchased. Customer expressly consents to receive such calls and texts and agrees that these calls and texts are not unsolicited. Customer acknowledges and agrees that these calls and texts may entail the use of an automatic telephone dialing system and/or artificial or prerecorded messages. Customer may not opt-out of receiving certain communications pertaining to Customer's account, including but not limited to communications regarding emergencies, fraud or other violations of law, security issues, and harm caused to the Network. Message frequency depends on Customer's activity with the Services. Message and/or data rates may apply.

9.8 Entire Understanding; Construction; Survival; Headings; No Waiver. The Agreement supersedes all prior agreement between the parties with respect to its subject matter and constitutes a complete and exclusive statement of the terms of the agreement between the parties with respect to the subject matter hereof. In the event that any portion of the Agreement is held to be invalid or unenforceable, the parties shall replace the invalid or unenforceable portion with another provision that, as nearly as possible, reflects the original intention of the parties, and the remainder of the Agreement shall remain in full force and effect. The rights and obligations of either party that by their nature would continue beyond the termination or expiration of the Agreement shall survive termination or expiration of the Agreement. The article headings used herein are for reference only and shall not limit or control any term or provision of this Agreement or the interpretation or construction thereof. No failure by either party to enforce any right(s) hereunder shall constitute a waiver of such right(s). The Agreement may be executed in counterpart copies. Each party represents and warrants that the persons who execute the Agreement on its behalf are duly authorized to do so.

9.9 Choice of Law. This Agreement shall be governed by, and construed and interpreted in accordance with the laws of the State of Delaware without regard to its conflict of laws principles. Any claim or controversy arising out of or relating to this Agreement shall be brought exclusively in federal or state court located in Dover, Delaware and the parties hereby consent to personal jurisdiction and venue in such court. Both parties hereby waive any right to a trial by jury.

9.10 No Third-Party Beneficiaries; Independent Contractors. Except as otherwise specifically set forth herein, this Agreement does not expressly or implicitly provide any third party (including users) with any remedy, claim, liability, reimbursement, cause of action, or other right or privilege. The parties to this Agreement are independent contractors. Neither party is an agent, representative, or partner of the other party. Neither party shall have any right, power, or authority to enter into any agreement for, or on behalf of, or incur any obligation or liability of, or to otherwise bind, the other party. This Agreement shall not be interpreted or construed to create an association, agency, joint venture, or partnership between the parties or to impose any liability attributable to such a relationship upon either party. Each party acknowledges and agrees that any interpretation of this Agreement may not be construed against a party by virtue of that party having drafted the provisions.

9.11 Export Law and Regulation. Customer acknowledges that any products, software, and technical information (including, but not limited to, services and training) provided pursuant to the Agreement may be subject to U.S. export laws and regulations. Customer agrees that it will not use distribute, transfer, or transmit the products, software, or technical information (even if incorporated into other products) except in compliance with U.S. export regulations and this Agreement.

COMCAST BUSINESS

COMCAST ENTERPRISE SERVICES SALES ORDER FORM

SA ID#: CA-AGero-022526-MN-01/FY26 **Opportunity ID#:** CA-1914077-sadmi-30005263 **Account Name:** Making Waves Academy

CUSTOMER INFORMATION (for notices)

Primary Contact: Damon Edwards
Title:
Address 1: 4123 Lakeside Drive
Address 2:
City: Richmond
State: CA
Zip: 94806
Phone: 5103335830
Cell:
Fax:
Email: dedwards@mwacademy.org

Billing Account Name Making Waves Academy
Billing Name (3rd Party Accounts) Damon Edwards
Billing Contact: Damon Edwards
Title:
Phone: 5103335830
Cell:
Fax:
Email: dedwards@mwacademy.org

INVOICE ADDRESS
Address 1: 4123 Lakeside Drive
Address 2:
City: Richmond
State: CA
Zip Code: 94806
Tax Exempt: No
* If Yes, please provide and attach all applicable tax exemption certificates

SUMMARY OF CHARGES (Details on following pages)

Service Term (Months): **36**

SUMMARY OF SERVICE CHARGES*

Current Monthly Recurring Charges:	$3,200.00
Current Trunk Services Monthly Recurring Charges:	$0.00
Total Current Monthly Recurring Charges (all Services):	**$3,200.00**
Change Monthly Recurring Charges:	-$665.00
Change Trunk Services Monthly Recurring Charges:	$0.00
Change Monthly Recurring Charges (all Services):	**-$665.00**
Total Monthly Recurring Charges:	$2,535.00
Total Trunk Services Monthly Recurring Charges:	$0.00
Total Monthly Recurring Charges (all Services):	**$2,535.00**

SUMMARY OF STANDARD INSTALLATION FEES*

Total Standard Installation Fees:	$0.00
Total Trunk Services Standard Installation Fees:	$0.00
Total Standard Installation Fees (all Services):	**$0.00**

SUMMARY OF CUSTOM INSTALLATION FEES*

Total Custom Installation Fee:	**$0.00**

SUMMARY OF MONTHLY EQUIPMENT FEES*

Current Services Equipment Fee Monthly Recurring Charges:	$0.00
Current Trunk Services Equipment Fee Monthly Recurring Charges:	$0.00
Current Equipment Fee Monthly Recurring Charges (All Services):	**$0.00**
Change Services Equipment Fee Monthly Recurring Charges:	$0.00
Change Trunk Services Equipment Fee Monthly Recurring Charges:	$0.00
Change Equipment Fee Monthly Recurring Charges (All Services):	**$0.00**
Total Service Equipment Fee Monthly Recurring Charges	**$0.00**
Total Trunk Service Equipment Fee Monthly Recurring Charges	**$0.00**
Total Equipment Fee Monthly Recurring Charges (All Services)	**$0.00**

*Note: Charges identified in the Sales Order are exclusive of maintenance and repair charges, and applicable federal, state, and local taxes, fees, surcharges and recoupments (however designated). Please refer to your Comcast Enterprise Services Agreement (SA) for specific detail regarding such charges. Customer shall pay Comcast one hundred percent (100%) of the non-amortized Custom Installation Fees prior to the installation of Service. The existence of Hazardous Materials at the Service Location or a change in installation due to an Engineering Review may result in changes to the Custom and/or Standard Installation Fees payable by Customer.

COMCAST BUSINESS

COMCAST ENTERPRISE SERVICES SALES ORDER FORM

SERVICES AND PRICING

Account Name: Making Waves Academy **Date:** 2/25/2026

SA ID#: CA-AGero-022526-MN-01/FY26 **Opp ID#:** CA-1914077-sadmi-30005263

Short Description of Service:

Service Term: 36 MONTHS

Solution Charges

Line	Request	Action	Service(s)	Description	Service Location A*	Service Location Z*	Tax Jurisdiction	Qty	Monthly	One-Time
001	Renew	Remove	EDI - Network Interface - 10 Gig	Port	Making Waves Academy / 4123 LA	-	Interstate	1	$0.00	$0.00
002	Renew	Remove	EDI - Bandwidth	3000 Mbps	Making Waves Academy / 4123 LA	-	Interstate	1	($3,170.00)	$0.00
003	Renew	Remove	IPv4 Static Address Block /28 (14)	Static IP	Making Waves Academy / 4123 LA	-	Interstate	1	($30.00)	$0.00
004	-	-	-		-	-			$0.00	$0.00
005	Renew	Add	EDI - Network Interface - 10 Gig	Port	Making Waves Academy / 4123 LA	-	Interstate	1	$0.00	$0.00
006	Renew	Add	EDI - Bandwidth	5000 Mbps	Making Waves Academy / 4123 LA	-	Interstate	1	$2,500.00	$0.00
007	Renew	Add	IPv4 Static Address Block /28 (14)	Static IP	Making Waves Academy / 4123 LA	-	Interstate	1	$35.00	$0.00
008	-	-	-		-	-			$0.00	$0.00
009	-	-	-		-	-			$0.00	$0.00
010	-	-	-		-	-			$0.00	$0.00
011	-	-	-		-	-			$0.00	$0.00
012	-	-	-		-	-			$0.00	$0.00
013	-	-	-		-	-			$0.00	$0.00
014	-	-	-		-	-			$0.00	$0.00
015	-	-	-		-	-			$0.00	$0.00
016	-	-	-		-	-			$0.00	$0.00
017	-	-	-		-	-			$0.00	$0.00
018	-	-	-		-	-			$0.00	$0.00
019	-	-	-		-	-			$0.00	$0.00
020	-	-	-		-	-			$0.00	$0.00
021	-	-	-		-	-			$0.00	$0.00
022	-	-	-		-	-			$0.00	$0.00
023	-	-	-		-	-			$0.00	$0.00
024	-	-	-		-	-			$0.00	$0.00
025	-	-	-		-	-			$0.00	$0.00
026	-	-	-		-	-			$0.00	$0.00
027	-	-	-		-	-			$0.00	$0.00
028	-	-	-		-	-			$0.00	$0.00
029	-	-	-		-	-			$0.00	$0.00
030	-	-	-		-	-			$0.00	$0.00
031	-	-	-		-	-			$0.00	$0.00
032	-	-	-		-	-			$0.00	$0.00
033	-	-	-		-	-			$0.00	$0.00
034	-	-	-		-	-			$0.00	$0.00
035	-	-	-		-	-			$0.00	$0.00
036	-	-	-		-	-			$0.00	$0.00
037	-	-	-		-	-			$0.00	$0.00
038	-	-	-		-	-			$0.00	$0.00
039	-	-	-		-	-			$0.00	$0.00
040	-	-	-		-	-			$0.00	$0.00
041	-	-	-		-	-			$0.00	$0.00
042	-	-	-		-	-			$0.00	$0.00
043	-	-	-		-	-			$0.00	$0.00
044	-	-	-		-	-			$0.00	$0.00
045	-	-	-		-	-			$0.00	$0.00
046	-	-	-		-	-			$0.00	$0.00
047	-	-	-		-	-			$0.00	$0.00
048	-	-	-		-	-			$0.00	$0.00
049	-	-	-		-	-			$0.00	$0.00
050	-	-	-		-	-			$0.00	$0.00

* Services Location Details attached Charges are Exclusive of Equipment Fees

PAGE 2 SUBTOTAL: ($665.00) $0.00

COMCAST BUSINESS

COMCAST ENTERPRISE SERVICES SALES ORDER FORM

SERVICE LOCATION DETAIL INFORMATION

Date: 2/25/2026 **SA ID#:** CA-AGero-022526-MN-01/FY26 **Opp ID#:** CA-1914077-sadmi-30005263 **Account Name:** Making Waves Academy

Line	Location Name/Site ID	Address 1	Address 2	City	State	Zip Code	Incremental Equipment Fee	Technical/Local Contact Name	Technical/Local Contact Phone #	Technical/Local Contact Email Address	Technical Contact On Site (Yes/No)
1	Making Waves Academy	4123 LAKESIDE DR		RICHMOND	CA	94806	$0.00	Damon Edwards	(510) 333-5830	dedwards@mwacademy.org	Yes
2											
3											
4											
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itmc.net™
IT MANAGEMENT CORPORATION



Making Waves Academy

FCC Form 470 #260016766

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February 23, 2026

cisco Meraki

MAKING WAVES ACADEMY
RESPECT · SCHOLARSHIP · RESILIENCE · RESPONSIBILITY · COMMUNITY

Executive Letter

For more than a decade, IT Management Corporation (ITMC) has been a trusted technology partner to public sector and educational institutions throughout California. Since our founding in 2009, ITMC has focused on helping K–12 school districts and government organizations successfully navigate the evolving technology landscape while meeting operational, budgetary, and compliance requirements.

As cloud computing, mobility, and digital learning environments continue to evolve, ITMC was established as a next-generation IT solutions provider. Our vision is to bring together experienced technology professionals and engineers to thoughtfully plan, design, and deploy best-in-class solutions that align with each customer's unique objectives and financial constraints. This approach enables our clients to build reliable, scalable, and future-ready infrastructure without compromising quality or performance.

ITMC is deeply committed to serving the public sector. We make it easier for school districts and government agencies to adopt leading-edge technologies by leveraging approved purchasing vehicles and proven processes that save both time and money. Our services span the full lifecycle of IT projects, including network assessment, planning and design, implementation, project management, documentation, voice and data consulting, convergence, training, and ongoing technical support for both new and existing environments.

Why IT Management Corporation

With more than 20 years of IT project management experience, Mr. Arman Eghbali, President of ITMC, has supported numerous school districts across Northern California. ITMC was founded with the mission of helping public sector organizations maximize the value of their IT investments through thoughtful design, disciplined execution, and long-term partnership.

Our work is guided by core principles that define how we serve our customers:

Vendor-agnostic, standards-based solutions designed to meet each district's specific needs

Plan, deploy, and manage IT environments with the same care and accountability we would expect for our own organization.

Comprehensive documentation and knowledge transfer to empower customers to manage and maintain their infrastructure confidently

Today, ITMC has grown to nearly five offices across California, with our headquarters located in Silicon Valley and a team of approximately 35 employees. Our staff brings over a decade of hands-on experience working with the E-Rate program, positioning ITMC as a knowledgeable and reliable partner for E-Rate-funded initiatives.

ITMC has extensive experience navigating the E-rate funding process and a deep understanding of the unique operational, budgetary, and compliance requirements of educational and government organizations. We are committed to delivering high-quality, reliable solutions without compromise—never taking shortcuts in design, implementation, or support.

With over two decades of experience in advanced IT services and more than 900 clients in our portfolio, ITMC has successfully partnered with numerous California school districts to address complex technical challenges and deliver measurable results.

Key Considerations for ITMC's Service Approach

ITMC is not a typical service provider—we consider ourselves a long-term service partner. Our customer service philosophy, proven performance, technical expertise, and comprehensive service offerings differentiate us in the marketplace. Throughout this proposal, we provide examples of our ability to deliver the requested services and maintain successful, long-standing customer relationships. We encourage the District to consider the following benefits of ITMC's approach:

- ✓ **E-rate Expertise to Maximize Funding**
  ITMC brings deep E-rate knowledge and experience to help districts maximize eligible funding. Where applicable, we provide guidance throughout the E-Rate process, including planning, documentation support, and compliance alignment for E-Rate eligible products and services.

- ✓ **Personalized, Dedicated Account Management**
  Each ITMC customer is assigned a dedicated Customer Success Manager (CSM) who remains engaged throughout the duration of the contract. The CSM works closely with district leadership and technical staff to understand goals, priorities, and evolving needs.

- ✓ **Commitment to Customer Satisfaction**
  ITMC is fully accountable for the solutions we deliver. Our objective is 100% customer satisfaction, and we do not consider a project complete until it meets both technical requirements and customer expectations.

- ✓ **Reliable, On-Time Project Delivery**
  ITMC has a proven track record of meeting or exceeding project timelines. Whether supporting a small number of sites or a large, multi-campus deployment, we have the personnel, processes, and project controls in place to deliver with confidence and consistency.

Company Profile

IT Management Corporation (ITMC) is a California-based C Corporation. Since our founding in 2009, ITMC has delivered reliable, high-quality technology solutions to public sector organizations and private enterprises throughout California, with a strong focus on K–12 education.

ITMC specializes in end-to-end IT services, including network assessment, planning and design, implementation, project management, documentation, voice and data consulting, network convergence, training, and ongoing technical support for both new initiatives and existing environments. Our approach emphasizes thoughtful design, disciplined execution, and long-term sustainability to ensure solutions are scalable, secure, and aligned with each customer's operational objectives.

We structure our business to support the unique funding, procurement, and compliance requirements of each customer. In the education sector, this includes deep familiarity with public purchasing processes and E-rate-funded initiatives. Our goal is to deliver solutions that meet today's operational needs while positioning our customers to adapt to evolving technology demands and future growth.

ITMC maintains strategic partnerships with leading technology manufacturers, including Ruckus, Cisco, Meraki, NIC, HPE, Aruba Networks, Verkada, and many others. These partnerships enable us to remain vendor-agnostic while recommending best-fit solutions tailored to each organization's technical and budgetary requirements. A complete list of partners is available at **itmc.net/partners**.

Our team comprises highly skilled, certified engineers, experienced project managers, and seasoned business professionals who are dedicated to delivering exceptional service and measurable results. ITMC's on-call support staff is 100% U.S.-based, ensuring responsive, knowledgeable, and reliable support for our customers.

Leading industry organizations have recognized ITMC's growth and performance. We were named an Inc. 5000 Fastest-Growing Company in both 2018 and 2019, reflecting our consistent growth and operational excellence.

In addition, ITMC was included in CRN's annual ranking of North America–based technology integrators, solution providers, and IT consultants in 2019 and 2024, an honor awarded to firms that have demonstrated significant economic growth over a two-year period. Growth and profitability in today's channel environment reflect a provider's ability to adapt within a highly disruptive and fast-paced industry, requiring continuous alignment with evolving customer, technology, and market requirements.

Further demonstrating this performance, ITMC was ranked No. 37 in 2025 among CRN's Triple Crown Award recipients, an honor awarded to only 65 solution providers nationwide who achieved placement on all three of CRN's prestigious lists in the same year.

Company Information

Company Name: IT Management Corporation, ITMC
Office: 408-837-7000
24X7 NOC: 408-739-1000
Fax: 408-739-1101

Website: www.itmc.net
Email: sales@itmc.net
Years in Business: Since May 2009

Headquarters:

- 3300 Central Expressway, Santa Clara, CA 95051

Locations:

- 5201 Great America Parkway, Suite 320, Santa Clara, CA 95129
- 100 Clocktower Place, Suite 120, Carmel, CA 93923
- 18653 Ventura Blvd. Suite 107, Tarzana, CA 91356

- ✓ **California Certified Small Business Supplier Number**: 1797174
- ✓ **FCC Federal Registration (FRN)**: 0022321260
- ✓ **E-Rate SPIN**: 143033893
- ✓ **499A Filer ID**: 830054
- ✓ **Tax Identification**: 26-4508448
- ✓ **California PUC CPCN Utility Number**: 1319 & 7303
- ✓ **DUN & Bradstreet**: 078804864
- ✓ **California State License Board C7 License Number**: 944128
- ✓ **DIR, California Public Work Contractor Registration Number**: 1000005491
- ✓ **State of California Entity Number**: C3212045 –issued May 2009

Management Team

Arman Eghbali, M.S., MBA
Founder & Chief Executive Officer



Arman Eghbali serves as Founder and Chief Executive Officer of IT Management Corporation (ITMC). With more than 23 years of experience building technology-driven organizations and delivering value to customers, Arman provides strategic leadership, operational direction, and long-term technology vision for the company. He has personally led numerous large-scale system integration initiatives, successfully introducing new technologies while meeting or exceeding customer expectations, project timelines, and budget objectives.

Arman holds a Master of Science in Computer Information Systems and an Executive MBA from Pepperdine University. He has also completed advanced studies in IT Management through UCLA Anderson School of Business and earned multiple technical and industry certifications. Inc. Magazine has recognized Arman as an entrepreneur CEO and brings startup experience as a founding member of two Silicon Valley technology companies.

Nelson Martinez
Chief Operating Officer



Nelson Martinez serves as Chief Operating Officer at ITMC, bringing over 20 years of executive leadership and operational experience across telecommunications, UCaaS, managed services, and fiber-optic infrastructure organizations. He has held senior leadership roles, including COO, General Manager, Vice President of Operations, and Director of Service and Project Delivery, overseeing cross-functional teams spanning engineering, service delivery, finance, compliance, and customer operations.

Before joining ITMC, Nelson held leadership positions at PAXIO, Advantel Networks, and other high-growth technology firms. His experience includes scaling operations, modernizing systems, driving organizational transformation, and enabling revenue growth into the hundreds of millions through disciplined execution, accountability, and operational excellence.

Ramin Movahedi
Chief Business Officer



Ramin Movahedi serves as Chief Business Officer and has been with ITMC since 2017. His focus is on aligning ITMC's products and services with emerging technologies to deliver innovative, high-value solutions to customers. Ramin brings extensive entrepreneurial and executive experience, having served for nearly 20 years as the Founder and CEO of Next Day Network, Inc., where he designed and deployed a large-scale e-commerce platform supporting over 750,000 products and 7,000 technology consultants and resellers.

Ramin has also collaborated with Stanford University's Cardiac Rehabilitation Program and played a key role in integrating the MULTIFIT Cardiac Risk Management Expert System into Kaiser Permanente's AmCare platform. He holds a Bachelor's degree in Computer Science from San José State University and is recognized for his strategic insight, problem-solving skills, and strong customer focus.

Maryam Mohammadi, MBA
Vice President, Customer Experience



Maryam Mohammadi serves as Vice President of Customer Experience at ITMC and has been with the company since 2014. With over 15 years of management experience in the technology industry, she is a highly effective leader recognized for her organization, professionalism, reliability, and strong communication skills.

Maryam brings a structured, detail-oriented approach to customer engagement and project delivery, ensuring clear documentation, consistent execution, and alignment between customer expectations and outcomes. She plays a key role in driving customer satisfaction, managing complex initiatives, and strengthening long-term relationships across ITMC's public- and private-sector clients.

Since 2020, Maryam has been a continuous recipient of CRN's Women of the Channel, recognizing her leadership and impact within the IT channel. She has also earned multiple CRN honors, including Mentor of the Year, Power 60, and Power 70, reflecting her influence, commitment to mentorship, and dedication to advancing the channel community.
Maryam holds an MBA from Northwestern Polytechnic University with a specialization in Project Management and is a key member of ITMC's senior leadership team.

ITMC and all assigned key professional staff are currently and properly certified and licensed to perform the services proposed in this response.

Wireless and Wired Networking Experience

IT Management Corporation (ITMC) is a Cisco Premier Partner, Ruckus Lifecycle Elite Partner, and Aruba Silver Partner. Over the past six years, ITMC has focused heavily on deploying enterprise-grade wireless solutions for K–12 school districts, with wireless networking projects accounting for approximately 35% to 45% of our annual revenue. This sustained focus reflects our technical expertise and deep understanding of modern educational environments.

ITMC has extensive experience in campus networking, wireless infrastructure, and physical layer connectivity. Representative projects include:

- **Adelanto Unified Scool District** ~800 Ruckus access points
- **Castro Valley Unified School District** ~650 Ruckus access points and ~222 Ruckus switches
- **Cupertino Union School District** ~1,100 Ruckus access points and ~400 Ruckus switches
- **Dixon Unified School District** ~150 Ruckus wireless access points and ~41 Ruckus switches
- **Evergreen Elementary School District** ~548 Ruckus access points and ~180 Ruckus switches
- **Franklin McKinley School District** ~750 Ruckus access points and ~180 Ruckus switches
- **Fremont Union High School District** ~650 Ruckus Wi-Fi 7 access points
- **Hayward Unified School District** ~1,100 Ruckus access points and ~400 Ruckus switches
- **Morgan Hill Unified School District** ~741 Meraki access points and ~87 Meraki switches
- **San Mateo–Foster City School District** ~800 Aruba access points and ~400 Ruckus switches
- **The Harker School** ~137 Ruckus access points and ~466 Ruckus switches
- **Visions in Education** ~135 Meraki access points and ~12 Ruckus switches
- **Yolo County Office of Education** ~66 Ruckus access points and ~92 Ruckus switches

ITMC has invested heavily in advanced wireless certification training and professional testing tools, including Ekahau Site Survey with Connect Pack and NetAlly EtherScope™ nXG with spectrum analysis, enabling accurate RF design, validation, and performance optimization.

Additionally, ITMC is part of a select group of Private LTE (CBRS) Certified Installers nationwide, demonstrating expertise across 2.5 GHz, 3.5 GHz, and 5 GHz spectrum deployments.

Capacity and Methodology

ITMC assigns a highly skilled and experienced Project Manager to each Professional Services engagement. The assigned Project Manager is dedicated to the engagement and is directly accountable to the ITMC Senior Director of Service Delivery to ensure the successful execution of the project.

ITMC Project Managers have overseen and managed the deployment of hundreds of complex network and infrastructure implementations. Their disciplined approach, attention to detail, and proactive follow-up ensure projects are delivered on time, within scope, and transition smoothly into steady-state operations. With extensive experience supporting K–12 schools, higher education institutions, and libraries nationwide, ITMC Project Managers are well-versed in the expectations and requirements for seamless technology delivery in educational environments.

Each engagement begins with a formal project kick-off meeting led by the assigned ITMC Project Manager. During this meeting, the following activities are conducted:

- ✓ Identification of project team members, roles, and responsibilities
- ✓ Review and validation of overall Professional Services requirements
- ✓ Confirmation of all sites in scope, including physical addresses, site contacts, access hours, and site-specific requirements
- ✓ Collection of key planning information, including:
  - Building layouts and telecommunications closet details (if available)
  - Site access guidelines, badging requirements, and coordination protocols
  - Hardware shipment, delivery, and storage standards (if applicable)
  - Critical milestones and deliverable timelines
- ✓ Definition of the project communication strategy, including frequency, participants, reporting format, and escalation procedures
- ✓ Review of change management policies and practices
- ✓ Identification of testing, validation, and acceptance criteria
- ✓ Agreement on the definition of successful project completion

Following the kick-off meeting, the ITMC Project Manager finalizes baselines and manages the project plan, ensuring accountability, transparency, and consistent progress throughout the engagement.

Customer Service Commitment

At ITMC, customer service is our highest priority. Our goal is to help you understand the role of technology in your organization and to support you in planning, integrating, and managing your environment for maximum efficiency and impact.

We provide a complete cycle of services, ensuring that every client receives exemplary service and that we consistently exceed expectations.
ITMC's customer commitment is structured around the whole customer experience, focused on building lasting relationships and continually delivering value.

We Plan

- Understand your organization's processes, users, and information systems to maintain continuity and familiarity with your requirements,
- Adapt to be flexible, agile, and collaborative, making it easy to do business with us through digital and personal interactions,
- Clearly communicate the value and benefits of recommended solutions,
- Provide competitive, transparent pricing with no hidden costs,
- Offer product demonstrations to help assess suitability and fit,

We Deploy

- Ensure consistent fulfillment and high-quality delivery of all products and services,
- Proactively communicate project updates, order status, and any inquiries,
- Remain responsive and available before, during, and after deployment,
- Provide professional services, installations, and training to help you maximize your technology investment,

We Manage

- Help reduce operational costs by measuring, prioritizing, and validating IT processes to align with organizational objectives,
- Maintain comprehensive documentation of physical and logical network layouts, including inventory tracking for easy reference,
- Assign a dedicated Account Engineer to manage your needs closely, suggest future improvements, and ensure ongoing support and optimization,

Customer Service Commitment

At ITMC, , we are deeply committed to supporting education as technology continues to evolve. As a professional services provider, we recognize the importance of staying current with the latest technologies and industry trends. Our clients rely on us to meet their unique technology needs, overcome challenges, and provide actionable technology roadmaps.

ITMC is a **vendor-agnostic firm**, and our technical staff undergoes extensive training and certification across a wide range of leading technologies. This ensures we can provide informed guidance, high-quality solutions, and exceptional service to every client.

Selected Certifications and Partnerships:

- **Ruckus Lifecycle Elite Partner**
- **Cisco Advanced Collaboration Architecture Specialization**
- **Cisco Advanced SP Architecture Specialization**
- **Cisco Express Networking Specialization**
- **Cisco Express Specialization**
- **Cisco Premier Partner**
- **Aruba/HPE Silver Partner**
- **Microsoft Gold Partner**
- **Panduit Gold Partner**

These certifications reflect our **technical expertise, ongoing professional development, and commitment to delivering best-in-class solutions**. ITMC staff leverage this knowledge to design, implement, and support technology solutions that align with the specific requirements of K–12 schools, libraries, and public sector organizations.

Erate Expertise

ITMC has extensive experience and expertise with all aspects of the E-rate program. Our internal team includes E-rate specialists and a former K–12 Chief Technology Officer, providing customers with expert guidance through the complex E-rate process. This team ensures ITMC remains on the cutting edge of E-rate knowledge, policy updates, and program requirements.

ITMC's E-rate expertise encompasses eligible service issues, compliance complexities, and CIPA/filtering requirements. We understand our role in guiding while respecting the rules governing acceptable interactions between service providers and applicants. Our support services include:

- ✓ Educating customers on deadlines, rule changes, and current E-rate issues
- ✓ Reinforcing compliance with all E-rate program rules
- ✓ Assisting customers with the Form 471 process to ensure accurate funding requests
- ✓ Preparing Form 471 Item 21 Attachments describing ITMC's specific services
- ✓ Supporting responses to Program Integrity Assurance (PIA) questions
- ✓ Assisting with Form 486 (start of service)
- ✓ Filing appeals or actions to secure funding

ITMC has significant experience billing K–12 education and library E-rate participants and manages all service billing as required. Our success is rooted in dedicated account management, transparent internal processes, and strong organizational structure. Copies of all invoices submitted to USAC are maintained and provided upon request.

Upon approval of E-Rate funding, ITMC works with customers to select the most efficient billing method: either the Service Provider Invoice (SPI) or the Billed Entity Applicant Reimbursement (BEAR). This approach ensures streamlined invoice review and maximizes efficiency for our customers.



References, Testimonials, and Recommendation Letters

IT Management Corporation, ITMC, has been working with many public agencies, educational institutions, and school districts in California. Please see below some of our recent projects.

1. **Hayward Unified School District**
   a. **Customer Contact Name:** Greg Pitzer, Director, Educational Information Technology
   b. **Customer Contact Info:** gpitzer@husd.k12.ca.us / (510) 784-2600
   c. **Project Name:** Network Electronics
   d. **Approximate Completion Date:** 2025
   e. **Description of Project:** Procurement, installation, and configuration of (1150) of Ruckus Access Points, (400) Ruckus switches, (115) Chatsworth cabinets in 35 sites,
   f. **Contract Value at Award**: $4.8MM

2. **Fremont Union High School District**
   a. **Customer Contact Name**: Menko Johnson, CTO
   b. **Customer Contact Info**: menko_johnson@fuhsd.org / (408) 522-2237
   c. **Project Name**: Network Refresh
   d. **Approximate Completion Date**: Sep. 2025
   e. **Description of Project**: Design, Procurement, installation, and configuration of (900) Ruckus Wireless Access Points WiFi 7
   f. **Contract Value at Award**: $900K

3. **Adelanto Elementary School District**
   a. **Customer Contact Name:** Anthony Sinatra, Network & Systems Analyst
   b. **Customer Contact Info:** anthony_sinatra@aesd.net / (760) 246-8691 x10279
   c. **Project Name:** Wireless Infrastructure for Multi-Gig Networking
   d. **Approximate Completion Date:** Sep. 2025
   e. **Description of Project:** Design, procurement, cabling, installation, and configuration of (600) Ruckus Wireless Access Points districtwide
   g. **Contract Value at Award:** $900K

4. **Mount Pleasant Elementary School District**
   a. **Customer Contact Name:** Kevin Hutchings, Chief of Maintenance & Operations
   b. **Customer Contact Info:** khutchings@mpesd.org / (408) 223-3700
   c. **Project Name:** Network Upgrade
   d. **Approximate Completion Date:** Sep. 2024
   e. **Description of Project:** Design, Procurement, installation, and configuration of (50) Ruckus ICX switches, (190) Ruckus Wireless Access Points along with (50) CyberPower UPSs district wide
   f. **Contract Value at Award:** $300K

5. **Cupertino Union School District**
   a. **Customer Contact Name:** Mahmoud Abed, Director of Technology Services
   b. **Customer Contact Info:** abed_mahmoud@cusdk8.org / (408) 252-3000
   c. **Project Name:** Network Upgrade

d. **Approximate Completion Date:** June 2023
e. **Description of the Project:** Procurement, installation, and configuration of (85) Ruckus ICX switches, (850) Ruckus Wireless Access Points districtwide
f. **Contract Value at Award:** $1.6MM

6. **Oak Grove School District**
   a. **Customer Contact Name:** Najeeb Qasimi, Director of Technology Services
   b. **Customer Contact Info:** nqasimi@ogsd.net / (408) 227-8300 Ext. 100209
   c. **Project Name & Location:** Infrastructure Cabling
   d. **Approximate Completion Date:** Dec. 2022
   e. **Description of the Project:** Demoing existing CAT5 / CAT5e, installing new CAT6A data cabling, new Intermediate Distribution Frame (IDF) and new Main Distribution Frame (MDF) cabinets, new 12 strand single-mode fiber throughout its 16 campuses.
   f. **Contract Value at Award:** $1.65MM

7. **Cupertino Union School District**
   a. **Customer Contact Name:** Mahmoud Abed, Director of Technology Services
   b. **Customer Contact Info:** abed_mahmoud@cusdk8.org / (408) 252-3000
   c. **Project Name:** Infrastructure Cabling
   d. **Approximate Completion Date:** Nov. 2022
   e. **Description of the Project:** Demoing existing CAT5 / CAT5e, installing new CAT6A data cabling, new Intermediate Distribution Frame (IDF) and new Main Distribution Frame (MDF) cabinets, new 12 strand single-mode fiber throughout its 6 campuses.
   f. **Contract Value at Award:** $700K

8. **Evergreen School District**
   a. **Customer Contact Name:** Sameh Sweilem, Director of Information Technology
   b. **Customer Contact Info:** Ssweilem@eesd.org / (408) 270-6850
   c. **Project Name:** Wireless Network Infrastructure Upgrades
   d. **Approximate Completion Date:** Sep. 2022
   e. **Description of the Project:** Procurement, Installation, and configuration of (180) Ruckus switches and (548) Ruckus access points to replace the existing HPE/Aruba and Ruckus equipment in 18 sites
   f. **Contract Value at Award:** $1MM

9. **Franklin McKinley School District**
   a. **Customer Contact Name:** Samir Sweilem, IT Director
   b. **Customer Contact Info:** samir.sweilem@fmsd.org / (408) 283-6000
   c. **Project Name:** Network Electronics, San Jose, CA
   d. **Approximate Completion Date:** Jan. 2022
   e. **Description of the Project:** Over (260) Ruckus ICX switches along with over (680) Ruckus Wireless Access Points were installed. The conversion has been done during school time withno network outage.
   f. **Contract Value at Award:** $1.8MM

10. **Castro Valley Unified School District**
    a. **Customer Contact Name:** Greg Ko, Director of Technology Services
    b. **Customer Contact Info:** gko@cv.k12.ca.us / (510) 537-3000
    c. **Project Name:** Network Upgrade
    d. **Approximate Completion Date:** Jan. 2022
    e. **Description of the Project:** Procurement, installation, and configuration of (240) Ruckus ICX switches and (500) Ruckus Wireless Access Points
    f. **Contract Value at Award:** $1.3M

11. **Dixon Unified School District**
    a. **Customer Contact Name:** Scott Immel / IT Director
    b. **Customer Contact Info:** simmel@dixonusd.org / (707)693-6300
    c. **Project Name:** Internal Connections / RFP NO. EY20-WI-FI2020
    d. **Approximate Completion Date:** Sep. 2021
    e. **Description of the Project:** Procurement, Installation, and configuration of (130) Ruckus switches and (39) Ruckus access points to replace their existing Cisco / Ruckus districtwide
    f. **Contract Value at Award:** $270K

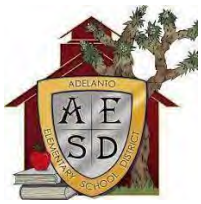
Other Projects:

a. **Project Name**: VoIP District-Wide Implementation
Location: 4210 Technology Drive, Fremont, CA 94538
Owner: Fremont Unified School District / 43 schools serving 35,431 students
Owner Contact: Phone Number: Anthony Talbert, Director of IT
Phone Number: (510) 537-3000
Description of the Project: Upgrading the Classroom Intercom & VOIP System throughout the District with an emphasis on a unified platform providing: Unified Communication, Mass Notification/Public Address, Emergency Response, Mobile Response, IP Telephony, Instant Messaging. For this upgrade, about 3,500 Advanced Network Devices Speakers/Clocks and horns along with 3,000 Cisco IP phones will be installed.
Total Value of Project: $5,199,559.13
Completion Date: January 2021

b. **Project Name**: Network Electronics
Location: 1170 Chess Drive Foster City, CA 94404
Owner: San Mateo Foster City School District / 21 schools serving 11,815 students
Owner Contact: Joseph Siam, IT Director
Phone Number: (650) 312-7700
Description of the Project: District Wide Network Electronics replacement to provide adequate bandwidth for an upcoming 1:1 deployment of student/staff devices along with providing sufficient growth through upgradable components, SDN Controlling and flexible wireless access. Over (400) new Brocade ICX switches were installed to replace their existing Enterasys switches with 10 Gbs connectivity. Over (800) Aruba Wireless Access Points and over (150) Tripp Lite UPSs have been installed district wide. The conversion was done during school time with no network outage.
Total Value of Project: $4,610, 403.58
Completion Date: December 2018

itmc.net™
IT MANAGEMENT CORPORATION

Some of our recent clients in education





















































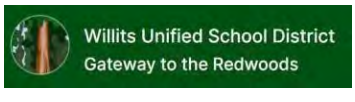












What some of our clients say about us!

At IT Management, we are so grateful for our clients that help us to achieve our goals and earning the credibility that set us apart in the marketplace. Below are a few testimonials from some of the districts in California. Some of the recommendation letters are on the following pages.

- "IT Management's team pays attention to minute details and customize every solution. In IT Management, we found an honest, direct, and no-frills solution provider and they have been one of the first solution providers we reach out to when we have any needs or questions." **Technology Department / Oak Grove SD**

- "I have found IT Management's team to be very professional and competent. I've been very impressed with their internal processes and systems for managing projects. They open their internal systems to the client so that you are kept informed and involved throughout the entire process." **Technology Department / Berryessa USD**

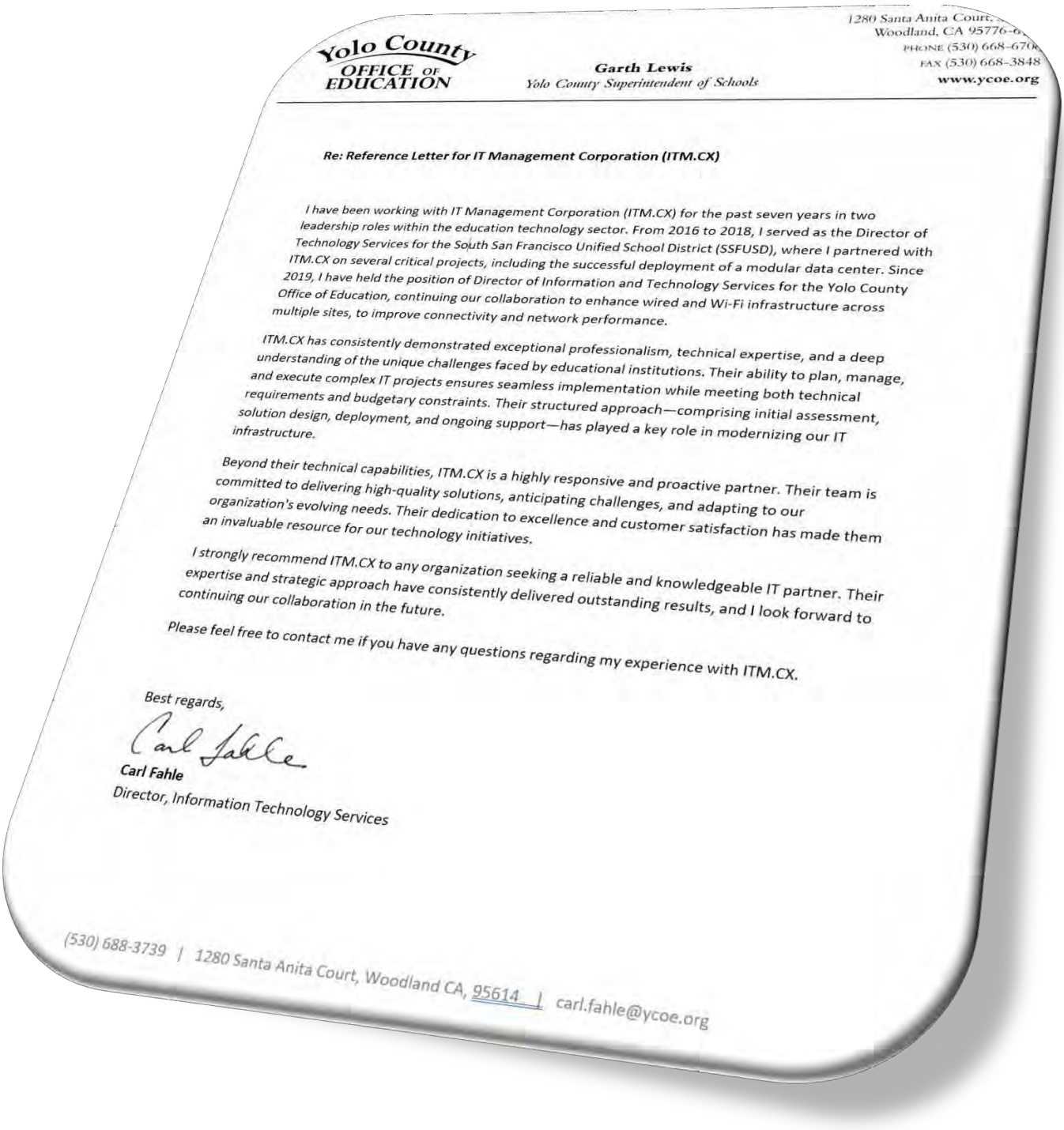
- "IT Management Corporation is a valued business partner with a proven track record and a focus on providing educational institutions with clear and concise recommendations to resolve and enhance their technology needs within budgetary constraints. ITM strength is in effectively plan and implement IT projects within the timeline and budget." **Technology Department / Cupertino USD**

- "IT Management's team worked around our school schedule to perform the network hardware installation when it would least impact our users. They efficiently deployed and tested the new equipment and continued to follow up on our project, in the weeks following the project's completion." **Technology Department / Denair USD**

- "It is a real pleasure working with IT Management and I consider them an extension of my IT department. They take the time to know each of our school sites and I trust them for advice when we need to make major changes in our networking environment. I have worked with many companies in the past, and IT Management stands out from the rest." **Technology Department / Orinda USD**

- "I am very impressed with IT Management's services. We've worked with other companies in the past who continually switched staff on projects, creating confusion in communication between the technicians. IT Management has outshone all other companies that we've worked with. What differentiates IT Management is that they are extremely organized and detailed. I was so impressed when I saw their audit reports. They really are a cut above the rest. When you hit a bump in the road, they always have a solution**." Technology Department / South San Francisco USD**

Please see some of the recommendation letters from some of our clients.



Yolo County Office of Education

Garth Lewis
Yolo County Superintendent of Schools

1280 Santa Anita Court,
Woodland, CA 95776-6
PHONE (530) 668-670
FAX (530) 668-3848
www.ycoe.org

Re: Reference Letter for IT Management Corporation (ITM.CX)

I have been working with IT Management Corporation (ITM.CX) for the past seven years in two leadership roles within the education technology sector. From 2016 to 2018, I served as the Director of Technology Services for the South San Francisco Unified School District (SSFUSD), where I partnered with ITM.CX on several critical projects, including the successful deployment of a modular data center. Since 2019, I have held the position of Director of Information and Technology Services for the Yolo County Office of Education, continuing our collaboration to enhance wired and Wi-Fi infrastructure across multiple sites, to improve connectivity and network performance.

ITM.CX has consistently demonstrated exceptional professionalism, technical expertise, and a deep understanding of the unique challenges faced by educational institutions. Their ability to plan, manage, and execute complex IT projects ensures seamless implementation while meeting both technical requirements and budgetary constraints. Their structured approach—comprising initial assessment, solution design, deployment, and ongoing support—has played a key role in modernizing our IT infrastructure.

Beyond their technical capabilities, ITM.CX is a highly responsive and proactive partner. Their team is committed to delivering high-quality solutions, anticipating challenges, and adapting to our organization's evolving needs. Their dedication to excellence and customer satisfaction has made them an invaluable resource for our technology initiatives.

I strongly recommend ITM.CX to any organization seeking a reliable and knowledgeable IT partner. Their expertise and strategic approach have consistently delivered outstanding results, and I look forward to continuing our collaboration in the future.

Please feel free to contact me if you have any questions regarding my experience with ITM.CX.

Best regards,

Carl Fahle

Carl Fahle
Director, Information Technology Services

(530) 688-3739 | 1280 Santa Anita Court, Woodland CA, 95614 | carl.fahle@ycoe.org



OAK GROVE SCHOOL DISTRICT

6578 Santa Teresa Boulevard | San Jose, CA 95119 | Phone: (408) 227-8300 | Fax: (408) 629-7183

Re. Reference Letter for IT Management Corporation (ITM.CX)

To Whom It May Concern,

I am pleased to recommend IT Management Corporation (ITM.CX) as a trusted and reliable partner for IT services and solutions.

As the Chief Operations Officer of Oak Grove School District, I have collaborated with ITM.CX on multiple technology projects that have improved our district's infrastructure. ITM.CX consistently demonstrates professionalism, technical expertise, and a commitment to delivering high-quality results.

During our partnership, ITM.CX successfully completed the following projects from 2023 through the present:

- Installation of Verkada surveillance systems to enhance campus safety
- Installation of AND PA system to support district-wide announcements
- Copper Cabling across multiple campuses within the district

The ITM.CX team works closely with us from planning through implementation, ensuring every project runs smoothly and efficiently. I confidently recommend ITM.CX for any organization seeking a reliable, experienced IT partner. Their dedication to excellence and customer satisfaction has made a significant impact on our district, and we look forward to continuing our collaboration with ITM.CX on future projects.

Please feel free to contact me if you have any questions about our experience with ITM.CX.

Thank you,

Gabriel Altamirano
Chief Operations Office
Oak Grove School District
galtamirano@ogsd.net | (408)613-8122

Board of Trustees: Frances Herbert | Kaushik C. Joglekar | Diego Martinez | Otila Salazar Torres | Nancy Yue
Dr. Ivan Chaidez, Superintendent
An Equal Opportunity/Affirmative Action Employer

Our mission . . . "to ensure that every child's potential is achieved."



Franklin-McKinley School District

PREPARING ALL CHILDREN AS GLOBAL LEARNERS

February 18, 2025

Re: Reference Letter for IT Management Corporation (ITM.CX)

To Whom It May Concern,

I would like to recommend IT Management Corporation (ITM.CX) as a valuable partner for IT services and solutions, highlighting their trustworthiness and reliability in delivering results.

As the Director of Maintenance & Auxiliary Services for Franklin McKinley School District, I have had the privilege of working with ITM.CX for nearly a decade. Throughout our collaboration, they have consistently demonstrated professionalism, technical expertise, and a strong commitment to delivering high-quality solutions that enhance our district's technology infrastructure.

Since 2022, ITM.CX has successfully completed several key projects for our district, including:

- Deployment of the 101VOICE VoIP system,
- Installation of Verkada surveillance systems,
- District-wide copper and fiber cabling,
- Ruckus Wi-Fi and wired infrastructure upgrade,
- Algo and Singlewire PA system upgrade,

The ITM.CX team works closely with us from initial planning through implementation, ensuring every project is executed seamlessly and efficiently. Their proactive approach to system monitoring allows us to address potential issues before they escalate, ensuring uninterrupted operations for our students and staff.

Moreover, ITM.CX is committed to providing cost-effective solutions tailored to our district's specific needs. By leveraging their relationships with manufacturing partners, they secure competitive pricing while maintaining the highest quality standards, maximizing value for our investment. In addition to supporting our projects, they assist with procuring essential products and licenses, including Linewise, GoGuardian, JAMF, LocknCharge, and many others.

I highly recommend ITM.CX to any organization seeking a dependable and experienced IT partner. Their dedication to excellence and customer satisfaction has significantly benefited our district, and we look forward to continuing our collaboration on future initiatives.

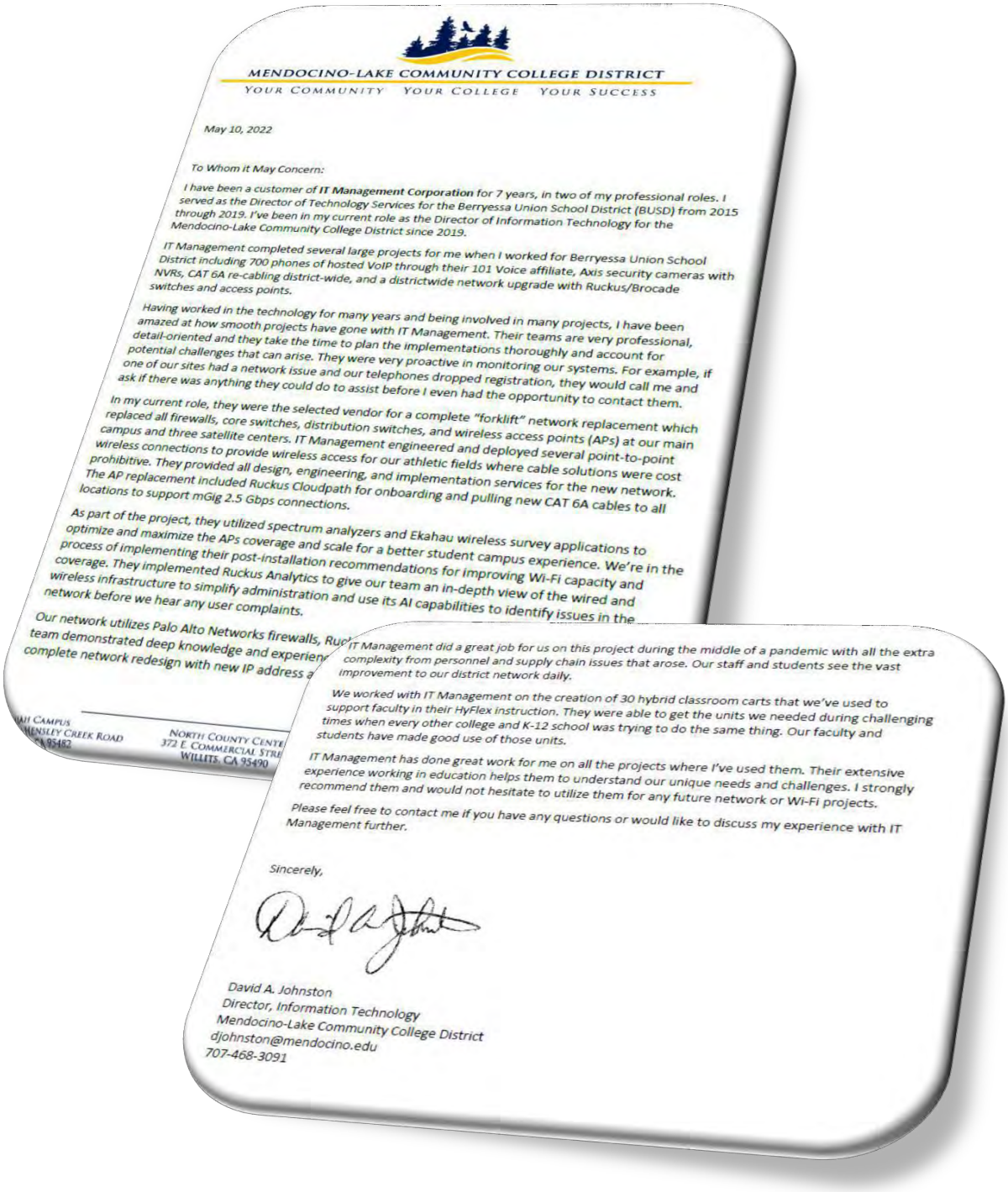
Please feel free to contact me at (408) 621-1791 if you have any questions regarding our experience with ITM.CX.

Sincerely,

Lou Anne Castillo-Tran
Director of Maintenance & Auxiliary Services

Board of Education
Hong Ha Hoang Marc Cooper Rudy Rodriguez George Sanchez Steven Sanchez

645 Wool Creek Drive, San Jose, CA 95112 408-283-6000 www.FMSD.org



MENDOCINO-LAKE COMMUNITY COLLEGE DISTRICT
YOUR COMMUNITY YOUR COLLEGE YOUR SUCCESS

May 10, 2022

To Whom it May Concern:

I have been a customer of **IT Management Corporation** for 7 years, in two of my professional roles. I served as the Director of Technology Services for the Berryessa Union School District (BUSD) from 2015 through 2019. I've been in my current role as the Director of Information Technology for the Mendocino-Lake Community College District since 2019.

IT Management completed several large projects for me when I worked for Berryessa Union School District including 700 phones of hosted VoIP through their 101 Voice affiliate, Axis security cameras with NVRs, CAT 6A re-cabling district-wide, and a districtwide network upgrade with Ruckus/Brocade switches and access points.

Having worked in the technology for many years and being involved in many projects, I have been amazed at how smooth projects have gone with IT Management. Their teams are very professional, detail-oriented and they take the time to plan the implementations thoroughly and account for potential challenges that can arise. They were very proactive in monitoring our systems. For example, if one of our sites had a network issue and our telephones dropped registration, they would call me and ask if there was anything they could do to assist before I even had the opportunity to contact them.

In my current role, they were the selected vendor for a complete "forklift" network replacement which replaced all firewalls, core switches, distribution switches, and wireless access points (APs) at our main campus and three satellite centers. IT Management engineered and deployed several point-to-point wireless connections to provide wireless access for our athletic fields where cable solutions were cost prohibitive. They provided all design, engineering, and implementation services for the new network. The AP replacement included Ruckus Cloudpath for onboarding and pulling new CAT 6A cables to all locations to support mGig 2.5 Gbps connections.

As part of the project, they utilized spectrum analyzers and Ekahau wireless survey applications to optimize and maximize the APs coverage and scale for a better student campus experience. We're in the process of implementing their post-installation recommendations for improving Wi-Fi capacity and coverage. They implemented Ruckus Analytics to give our team an in-depth view of the wired and wireless infrastructure to simplify administration and use its AI capabilities to identify issues in the network before we hear any user complaints.

Our network utilizes Palo Alto Networks firewalls, Ruc
team demonstrated deep knowledge and experien
complete network redesign with new IP address a

IT Management did a great job for us on this project during the middle of a pandemic with all the extra complexity from personnel and supply chain issues that arose. Our staff and students see the vast improvement to our district network daily.

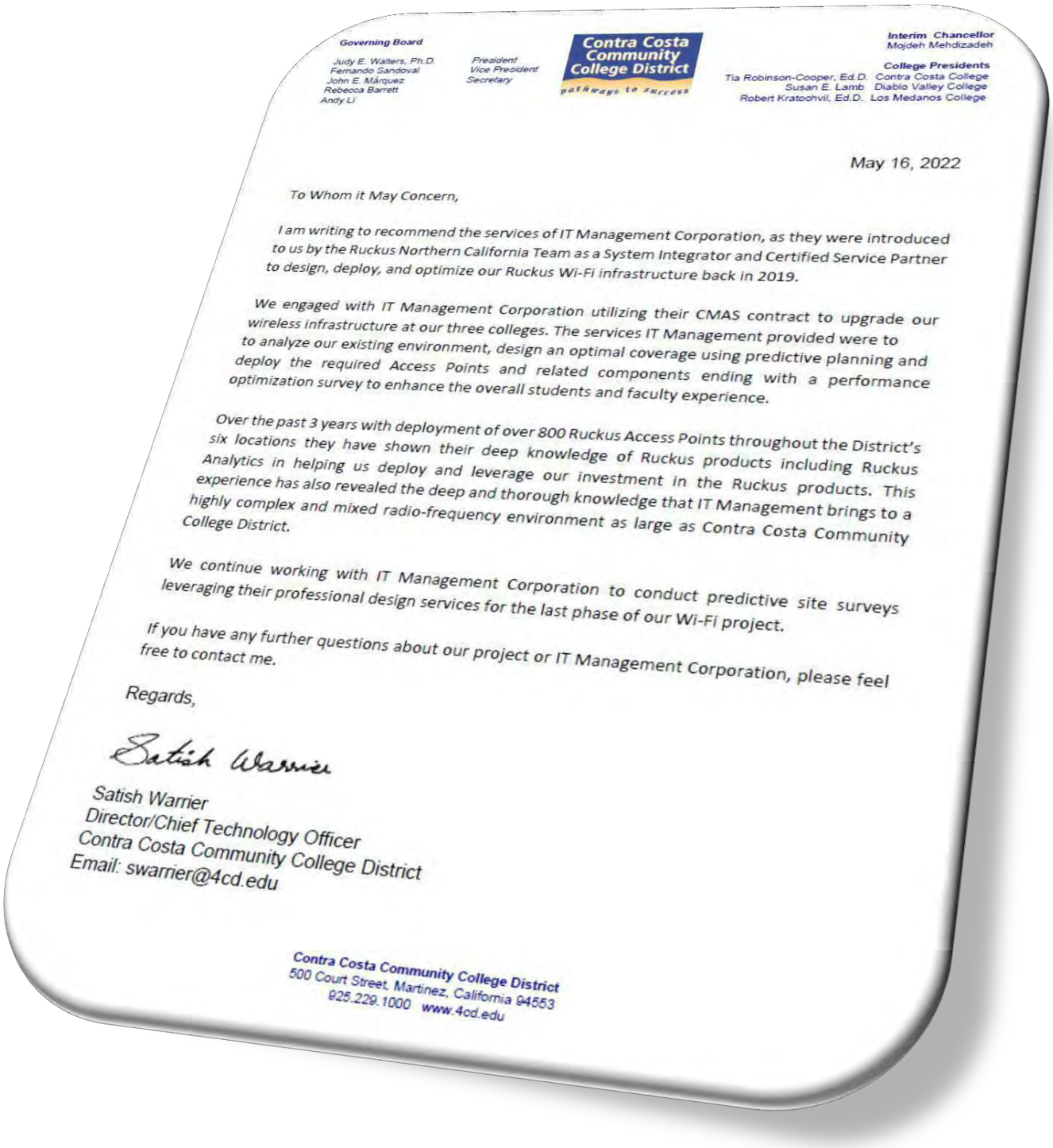
We worked with IT Management on the creation of 30 hybrid classroom carts that we've used to support faculty in their HyFlex instruction. They were able to get the units we needed during challenging times when every other college and K-12 school was trying to do the same thing. Our faculty and students have made good use of those units.

IT Management has done great work for me on all the projects where I've used them. Their extensive experience working in education helps them to understand our unique needs and challenges. I strongly recommend them and would not hesitate to utilize them for any future network or Wi-Fi projects.

Please feel free to contact me if you have any questions or would like to discuss my experience with IT Management further.

Sincerely,

David A. Johnston
Director, Information Technology
Mendocino-Lake Community College District
djohnston@mendocino.edu
707-468-3091



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Fernando Sandoval Vice President
John E. Márquez Secretary
Rebecca Barrett
Andy Li

Contra Costa Community College District
pathways to success

Interim Chancellor
Mojdeh Mehdizadeh

College Presidents
Tia Robinson-Cooper, Ed.D. Contra Costa College
Susan E. Lamb Diablo Valley College
Robert Kratochvil, Ed.D. Los Medanos College

May 16, 2022

To Whom it May Concern,

I am writing to recommend the services of IT Management Corporation, as they were introduced to us by the Ruckus Northern California Team as a System Integrator and Certified Service Partner to design, deploy, and optimize our Ruckus Wi-Fi infrastructure back in 2019.

We engaged with IT Management Corporation utilizing their CMAS contract to upgrade our wireless infrastructure at our three colleges. The services IT Management provided were to to analyze our existing environment, design an optimal coverage using predictive planning and deploy the required Access Points and related components ending with a performance optimization survey to enhance the overall students and faculty experience.

Over the past 3 years with deployment of over 800 Ruckus Access Points throughout the District's six locations they have shown their deep knowledge of Ruckus products including Ruckus Analytics in helping us deploy and leverage our investment in the Ruckus products. This experience has also revealed the deep and thorough knowledge that IT Management brings to a highly complex and mixed radio-frequency environment as large as Contra Costa Community College District.

We continue working with IT Management Corporation to conduct predictive site surveys leveraging their professional design services for the last phase of our Wi-Fi project.

If you have any further questions about our project or IT Management Corporation, please feel free to contact me.

Regards,

Satish Warrier

Satish Warrier
Director/Chief Technology Officer
Contra Costa Community College District
Email: swarrier@4cd.edu

Contra Costa Community College District
500 Court Street, Martinez, California 94553
925.229.1000 www.4cd.edu



Evergreen School District
From strong roots grow bright futures

5/17/2022

To Whom It May Concern,

This is a recommendation of IT Management Corporation. ITM is a high quality, highly skilled company for network and systems design, implementation, and other related services. Evergreen School District, with 9,200 students and over 16 elementary and middle schools, has been working very successfully with ITM on multiple projects over the last four years. Some of these projects have been competitively bid such as our E-Rate Network Switches and Wireless Infrastructure Upgrade. Other projects have been awarded to them based on various publicly available purchasing vehicles.

We have utilized and contracted with ITM to deploy over 450 Ruckus Access Points and 80 Ruckus L2/L3 Switches, and we are more recently underway with them to deploy an additional 300 Access points. Over the Christmas Holidays of 2021, ITM's cloud based UCaaS services named 101VOICE, were implemented District-wide to serve over 1,000 VoIP handsets to replace the previous service provider.

In all our engagements and experience with the company, the ITM team has conducted themselves professionally and adhered to all District requirements. They worked collaboratively with our district IT staff to find the best solution for the District to meet or exceed industry standards, while working within our budget and timeline.

When it comes to working with technology VARs, we have had the experience to work with other VARs in the past. I strongly recommend ITM for its expertise in technology, professionalism, compliance with regulations, and their proven experience in the educational environment.

In case you have any questions or you need any clarifications, please let me know.

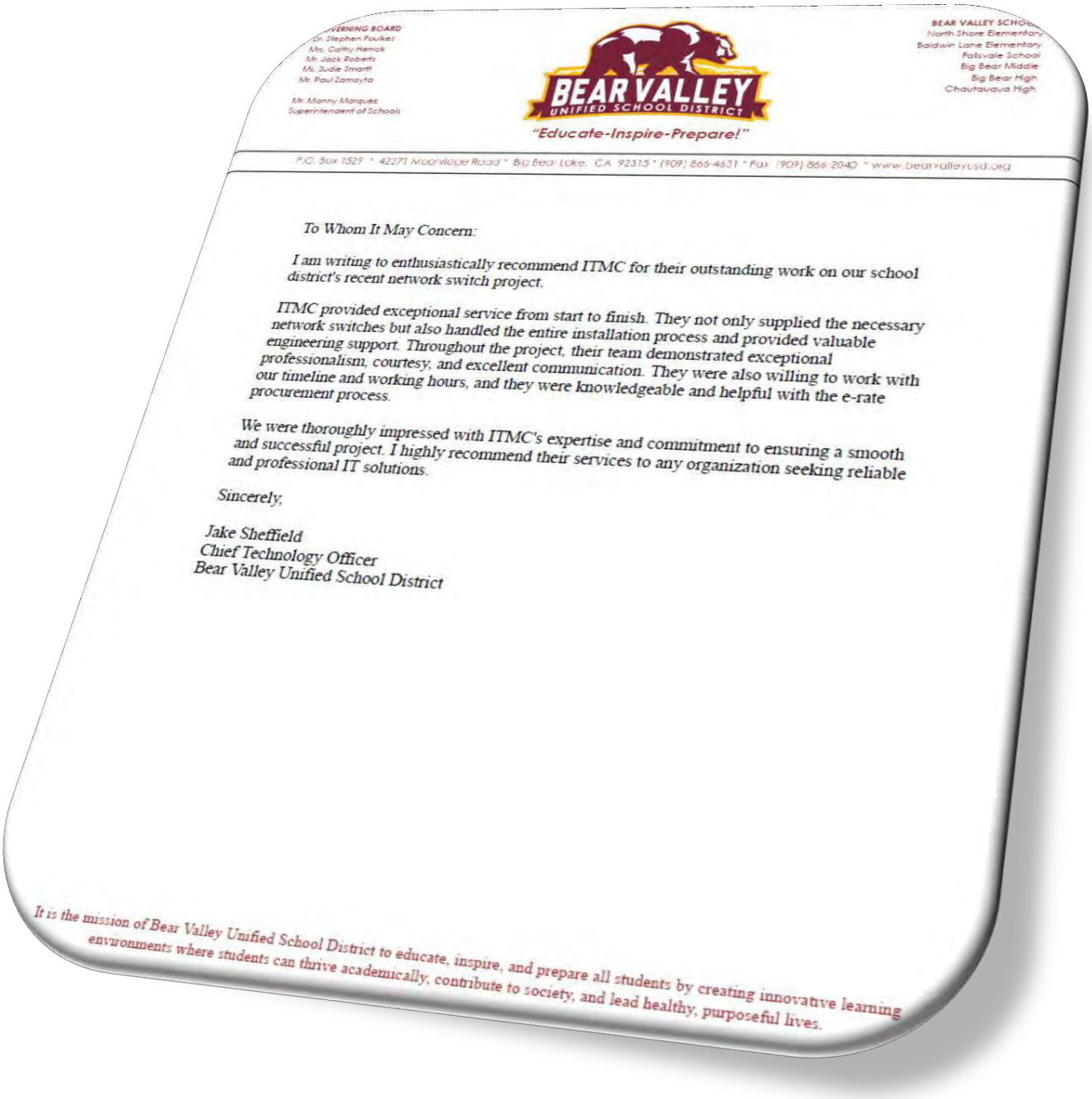
Sincerely,

Sam Sueilem

Manager of Information Services

District Office
3188 Quimby Road
San Jose, CA 95148
Phone: 408-270-6800
Fax: 408-274-3894
eesd.org

Superintendent: Steve Betando (Interim)
Board of Trustees: Chris Corpus
Leila Welch
Marisa Hanson
Jim Zito
Patti Andrade



GOVERNING BOARD
Dr. Stephen Poulkes
Mrs. Cathy Herrick
Mr. Jack Roberts
Ms. Susie Smarth
Mr. Paul Zamoyta

Mr. Manny Marquez
Superintendent of Schools

BEAR VALLEY UNIFIED SCHOOL DISTRICT

"Educate-Inspire-Prepare!"

BEAR VALLEY SCHOOLS
North Shore Elementary
Baldwin Lane Elementary
Falsvale School
Big Bear Middle
Big Bear High
Chautauqua High

P.O. Box 1529 * 42271 Moonridge Road * Big Bear Lake, CA 92315 * (909) 866-4631 * Fax (909) 866-2040 * www.bearvalleyusd.org

To Whom It May Concern:

I am writing to enthusiastically recommend ITMC for their outstanding work on our school district's recent network switch project.

ITMC provided exceptional service from start to finish. They not only supplied the necessary network switches but also handled the entire installation process and provided valuable engineering support. Throughout the project, their team demonstrated exceptional professionalism, courtesy, and excellent communication. They were also willing to work with our timeline and working hours, and they were knowledgeable and helpful with the e-rate procurement process.

We were thoroughly impressed with ITMC's expertise and commitment to ensuring a smooth and successful project. I highly recommend their services to any organization seeking reliable and professional IT solutions.

Sincerely,

Jake Sheffield
Chief Technology Officer
Bear Valley Unified School District

It is the mission of Bear Valley Unified School District to educate, inspire, and prepare all students by creating innovative learning environments where students can thrive academically, contribute to society, and lead healthy, purposeful lives.

ITMC
3300 Central Expressway
Santa Clara, California 95051
United States
https://itmc.net/
(P) (888) 970-2070
(F) (408) 739-1101

ITM Quote (Open)

Date
Feb 23, 2026 03:08 PM PST

Expiration Date
08/31/2026

Modified Date
Feb 23, 2026 05:08 PM PST

Quote #
14613 - rev 1 of 1

Description
Form 470 # 260016766
MWA_470_Cat2_2026.27

SalesRep
ITMC, SLED Account Manager
(P) 408-495-5900
(F) 408-739-1101

Customer Contact
Edwards, Damon
(P) 510-262-1511
dedwards@mwacademy.org

Customer
Making Waves Academy (MW1272)
Edwards, Damon
4123 Lakeside Drive
Richmond, CA 94806
United States
(P) 510-262-1511

Bill To
Making Waves Academy
4123 Lakeside Drive
Richmond, CA 94806
United States
(P) 510-262-1511

Ship To
Making Waves Academy
4123 Lakeside Drive
Richmond, CA 94806
United States
(P) 510-262-1511

Shipping Info
Delivery Method: FedEx Ground
Carrier Account #:
Special Instructions:

Payment Method
Terms: Purchase Order (Net 22 Days)

#	Description	Part #	Tax	List Price	% off List	Qty	Unit Price	Total
	Cisco Meraki Switches							
1	Cisco Catalyst 9300 24-port 1G copper, UPOE, modular uplinks	C9300-24U-M	Yes	$7,727.39	50.50%	24	$3,825.05	$91,801.20
2	Cisco Catalyst 9300 24-port 10G mGig copper, UPOE, modular uplinks	C9300-24UX-M	Yes	$16,063.74	50.50%	7	$7,951.55	$55,660.85
3	Cisco Meraki C9300-NM-8X-M Eight 10G uplink module	C9300-NM-8X-M	Yes	$3,118.55	50.50%	27	$1,543.68	$41,679.36
							Subtotal	$189,141.41
	Meraki Enterprise Software License & Support							
4	Cisco Meraki Enterprise Software license 24-port, 3 Year Term license	LIC-C9300-24E-3Y	No	$1,412.03	45.50%	24	$769.56	$18,469.44
5	Cisco Meraki Enterprise Software license 24-port, 3 Year Term license	LIC-C9300-24E-3Y	No	$1,412.03	45.50%	7	$769.56	$5,386.92
							Subtotal	$23,856.36
	Ruckus WAPs for the Entire Campus							
6	Ruckus R770 Indoor wireless access point - Wi-Fi 7 tri-band concurrent with built-in 8 spatial streams (2x2:2 in 2.4GHz, 4x4:4 in 5GHz, 2x2:2 in 6GHz) technology-desktop / wall / ceiling mountable	901-R770-US00	Yes	$2,595.00	70.50%	149	$765.52	$114,062.48
7	Ruckus T670 Wireless access point - outdoor - Wi-Fi 7 - Wi-Fi 7 - 2.4 GHz, 5 GHz, 6 GHz - cloud-managed - wall / pole mountable	901-T670-US01	Yes	$3,405.00	70.50%	21	$1,004.47	$21,093.87
8	RUCKUS ONE Professional 3-year subscription for 1 network device (AP or Switch) REC. Switch RMT support is not included and is required to be purchased separately.	CLD-PROF-APSW-REC3	No	$630.00	70.50%	168	$185.85	$31,222.80
							Subtotal	$166,379.15

Quote Approved & Terms Accepted by:

Name:_____

Title:_____

Signature:_____

Date:_____

P.O. Number:_____

Fax to: (888) 506-0606

Subtotal:	**$379,376.92**
Tax (9.7500%):	$31,619.03
Shipping:	$0.00
Multiple Award Schedule Contract Transaction, IFF & Administration Fees*:	$0.00
Total:	**$410,995.95**
(List Price:	*$989,877.32)*

Sales Associates
Preparer: ITMC, SLED Account Manager
E-mail: SLED@ITMC.NET
Phone: 408-495-5900
Account Manager: ITMC, Account Manager
E-mail: AM@ITMC.NET

IT Management Corporation D/B/A ITMC – Terms & Conditions of Sale

1. Order Acceptance and Confirmation: All Purchase Orders or Signed Quotes must be sent to contracts@itmc.net

- **Purchase Orders (PO):** All orders require a formal Purchase Order referencing the provided quote number. In the absence of a PO, an authorized representative must sign the quote to proceed.
- **Order Confirmation:** Orders are considered confirmed only upon receipt of an authorized PO or signed quote and are subject to final price validation at the time of manufacturer shipment for its distribution.
- **Change Management:** Any changes to the scope, specifications, or other aspects of the order must follow ITMC's Change Management Procedures, which may involve adjustments to pricing, scheduling, and other terms.

2. Payment Terms

- **W-9 Availability:** A current copy of ITMC's W-9 form can be downloaded at https://w9.itmcx.com
- **Invoicing:** One hundred percent (100%) of charges for hardware, software, support, maintenance, and training are invoiced upon shipment of the order.
- **Payment Due Date:** Payment is due within thirty (22) days from the invoice date (Net 22 terms) unless it has been arranged otherwise.
- **Late Payments:** An interest charge of 1.5% per month will be applied to all past-due accounts, in addition to all costs of collection and reasonable attorneys' fees.
- **Credit Card Payments:** ITMC accepts all major credit cards. A convenience fee of 3.5% will be assessed on credit card transactions.
- **Multiple Invoices:** For projects encompassing multiple sales or phases, customers agree to accept multiple invoices reflecting equipment and services delivered.
- **Site Readiness Delays:** In the event of customer-induced delays in site readiness, the customer agrees to accept and pay invoices for equipment and services already received.

3. Taxes and Tax Exemption

- **Sales Tax:** All items sold and shipped to destinations are subject to applicable sales tax, calculated based on the total selling price, including shipping and handling charges where applicable at the time of the invoice.
- **Tax Exemption:** Customers claiming tax-exempt status must present a valid Tax Exemption Certificate at the time of order. Failure to provide such documentation will result in the application of all relevant taxes, which the customer agrees to pay.

4. Shipping and Delivery

- **Shipping Method:** Hardware and software will be shipped via ground service unless otherwise specified by the customer. Certain products—such as software, licenses, or warranties—may be delivered electronically.
- **FOB Origin:** Shipments are made FOB Origin; therefore, title and risk of loss pass to the customer upon shipment.
- **Special Shipping Requirements:** Any special shipping requirements, such as inside delivery or lift-gate service, must be clearly stated on the Purchase Order and may incur additional fees.
- **Shipping Charges:** Shipping charges provided in quotes are estimates. Actual shipping charges will be invoiced, and the customer agrees to pay these charges.
- **Inspection Upon Delivery:** Customers are required to inspect all shipments upon delivery. Any damages or discrepancies must be reported to ITMC within 48 hours of receipt.

5. Pricing Volatility and Tariff Disclaimer

Due to current economic conditions, including fluctuations in tariffs, supply chain disruptions, and manufacturer pricing adjustments, ITMC cannot guarantee product pricing for more than 30 days from the date of the quote. While service and labor pricing for U.S.-based personnel may remain stable, hardware and third-party product prices are subject to change until shipment from the manufacturer or distributor. As a result, the quote expiration only reflects items that are within ITMC controls and does not include hardware and products manufactured by others since they can change their price at any time.

Recommendation: Customers are advised to include a 10–15% contingency in their purchase orders and budgets to accommodate potential price increases due to pricing volatility and tariffs. This will allow them to cover all or a portion of the cost increase.

ITMC shall not be held liable for product cost changes resulting from unforeseen circumstances, including but not limited to tariffs and other elements beyond our control.

6. Returns and Restocking Fees

- **Return Policy:** Returns are subject to ITMC's discretion and the manufacturer's return policies.
- **Return Conditions:** To be eligible for return, merchandise must be in unopened, original packaging.
- **Restocking Fee:** Approved returns may be subject to a restocking fee of 15% of the purchase price.
- **Return Authorization:** All returns require a valid Return Merchandise Authorization (RMA) number issued by ITMC.
- **Timeframe:** Return requests must be made within fifteen (15) days of receipt of the merchandise.

7. Warranty

- **Manufacturer's Warranty:** All products are covered under the original manufacturer's warranty. ITMC does not provide additional warranties unless explicitly stated.
- **Disclaimer:** ITMC disclaims all other warranties, express or implied, including but not limited to implied warranties of merchantability and fitness for a particular purpose.
- **Limitation of Liability:** ITMC shall not be liable for any indirect, incidental, or consequential damages arising from the use of any products or services provided.

8. Confidentiality

- **Obligation:** The customer agrees to treat all confidential information provided by ITMC as proprietary and confidential, both during and after the term of engagement.
- **Definition:** Confidential information includes, but is not limited to, documentation, financials, marketing materials, sales data, work estimates, and quotations.
- **Use Limitation:** The customer agrees to use confidential information solely for the purpose of fulfilling obligations under this agreement and will not disclose such information to any third party without prior written consent from ITMC.

9. No-Hire Provision

- **Non-Solicitation:** During the term of any project engagement with ITMC, and for a period of twelve (12) months following the completion or termination of said engagement, the customer agrees not to directly or indirectly solicit, recruit, hire, or retain (in any capacity—employee, contractor, or consultant) any personnel of ITMC who are currently or were previously assigned to the project.
- **Purpose:** This provision is intended to protect the investment ITMC makes in recruiting, training, and retaining its personnel, and to prevent disruption to its business operations.
- **Breach Consequences:** Any violation of this provision may subject the customer to a liquidated damages fee equivalent to 50% of the annualized compensation of the employee or contractor solicited or hired, as a reasonable estimate of the resulting harm.

10. Force Majeure

ITMC shall not be liable for any failure or delay in performance due to circumstances beyond its reasonable control, including but not limited to acts of God, natural disasters, war, terrorism, labor disputes, supply chain disruptions, government actions, or other unforeseen events. In such cases, ITMC shall be entitled to a reasonable extension of time to fulfill its obligations.

11. Governing Law

These Terms and Conditions, and any disputes arising out of or related to the products or services provided by ITMC, shall be governed by and construed in accordance with the laws of the State of California, without regard to conflict of law principles.

12. Entire Agreement

These Terms & Conditions, along with any mutually executed Purchase Orders, Statements of Work (SOW), or Quotes, represent the entire agreement between the parties and supersede all prior discussions, communications, or agreements, whether written or oral.

For the most current version of our Terms & Conditions, please visit:
https://itmcx.com/products-terms-conditions/

Coversheet

Chromebook Purchase for Grades 5 and 9

Section: V. Action Items
Item: B. Chromebook Purchase for Grades 5 and 9
Purpose: Vote
Submitted by: Damon Edwards
Related Material: Trafera Chromebook Quote.pdf

BACKGROUND:

This request authorizes the annual purchase of Chromebooks for incoming 5th and 9th graders, adhering to our established four-year replacement cycle. By securing the order now, we bypass anticipated price hikes caused by reported manufacturer chip shortages while locking in current rates. The proposal allows for immediate procurement with deferred invoicing, ensuring payment is not processed until the start of the new fiscal year in July.

RECOMMENDATION:

Please approve the quote from Trafera with a fiscal impact of $129,292.98 in the 2026-2027 school year.

TRAFERA

x316 HP Chromebooks

Bill to
Making Waves Academy District
Prospect No: 126202
4123 Lakeside Dr.
Richmond CA 94806
United States

Ship to
Making Waves Academy District
4123 Lakeside Dr.
Richmond CA 94806
United States
+15102621511

Quote Details
Created: February 27, 2026
Expiration: March 6, 2026
Created by: Kory Koerner
kory.koerner@trafera.com

Estimate No: E000167266

Contract
None

Products & Services

Items and Descriptions	Overview	Notes	Qty	Unit Price	Totals
FORTIS G1M MT8186 4G 32G SSD 11"	HP Fortis G1m Chromebook - 11.6" WXGA (1366x768) Non-touch Display - MediaTek Kompanio 520 (MT8186) 8 Core Processor - 4GB LPDDR4x Memory - 32GB eMMC Flash Storage - Integrated Graphics - Wi-Fi 802.11ax + Bluetooth - Front Camera/Webcam + Microphone - ChromeOS - Manufacturer Warranty: 1 Year		316	$229.00	$72,364.00
Google Chrome Management Perpetual EDU	Google Chrome Management Perpetual EDU License		316	$32.00	$10,112.00
Trafera CBN Warranty - Plat - 4+ Yr - B	Trafera CBN Warranty - Plat - 4 Yr SYT 6/30/2030 - Includes Accidental Damage Protection (Per device limit of ADP: Unlimited) - $0.00 Deductible - Hardware Fail Covered - Spare Parts On-site (restrictions apply) - We Pay to Ship Both Ways - Theft / Loss (up to 2%; please see warranty statement for details) - 3-Year Battery warranty on New Chrome devices (Limit 1 replacement) - Stylus/EMR Pen/Apple Pencil coverage (restrictions apply) - Power Adapter 1 ADP Incident (restrictions apply)		316	$90.00	$28,440.00

Trafera Chrome White Glove	Trafera White Glove - Pre-enroll Chrome device in Google Apps® domain - Apply custom themes and settings - Complete hardware functionality check - Google Console OU management"	316	$5.00	$1,580.00
Asset Tagging	Asset Tagging - 1 asset tag applied per product - Asset tag provided by Customer or printed by Trafera - Trafera printed asset tag: customizable, black and white, with or without barcode	316	$1.00	$316.00
Trafera MAC Addresses	MAC Addresses - Capture MAC address of device - Spreadsheet of MAC address(es) provided at time of order shipment	316	$1.00	$316.00
CASE HARDSHELL AIR FORTIS G1M/G1M FLIP	UZBL Rugged Hard Shell Air Style Case for HP Fortis G1m/G1m Flip	316	$22.00	$6,952.00
Update Chrome OS	"Update Chrome OS - Check for and download Chrome OS updates prior to order shipment"	316	$0.00	$0.00
Trafera Device Storage	Device Storage At Trafera Location	1	$0.00	$0.00
Delayed Billing - July 1 2026	July 1 Delayed Billing	1	$0.00	$0.00
Delayed Shipping - July 1 2026	Delayed Shipping	1	$0.00	$0.00
TRAILS AI Lesson Studio - 1 Yr Sub	TRAILS is an elite lesson plan generator that builds sophisticated, tech-infused lesson plans in seconds. Leveraging Google Gemini and incorporating the SAMR model to ensure high-impact learning, TRAILS lessons maximize the technology and tools teachers already have in their classrooms.	1	$0.00	$0.00
Trafera Green Packing	"Trafera Green Packing - Go green and reduce the amount of cardboard to recycle - Up to 144 devices bulk-packed in slotted Gaylord-style box - Slotted foam or cardboard dividers - Delivered on pallet"	316	$0.00	$0.00
Case Install	Case Installation - Install case or sleeve on Chromebook, laptop, or tablet - Case/sleeve not included	316	$0.00	$0.00
CA LCD Recycling Fee - Less than 15"	CA LCD Recycling Fee - Less than 15"	316	$4.00	$1,264.00

Subtotal	$121,344.00
Tax	$7,948.98
Total	**$129,292.98**
Net Terms	**None**

Optional 48-month Lease
for only **$32,926.09** per year
Contingent upon credit and final lease approval

Terms and Conditions
This quote is confidential and is to be viewed solely by individuals within the organization to whom it is addressed. Unauthorized distribution or disclosure of the contents of this quote is prohibited. If you are not from the organization addressed, please notify us immediately so we can prepare a quote specific to you. Prices and availability may change without notice prior to the quote expiration date due to market conditions, including potential tariff adjustments and available inventory.

Please Remit Checks to:
Trafera LLC
PO Box 208960
Dallas, TX 75320-8960

Questions? Contact me

Kory Koerner
kory.koerner@trafera.com

Trafera
1271 Red Fox Rd.
Arden Hills MN 55112
United States

For quick details on returns, learn more here → https://www.trafera.com/return-policy

Coversheet

Second Interim Budget Reports

Section: V. Action Items
Item: C. Second Interim Budget Reports
Purpose: Vote
Submitted by:
Related Material: Executive_Summary_-_2025-26_2nd_Interm_Budget_FAC.docx.pdf
FY2026 2nd Interim Budget -School.pdf
FY2026 2nd Interim Budget - Central Office.pdf

Executive Summary for FY 2025-26 2nd Interim Report

FY2026 Preliminary Budget vs. FY2026 1st Interim Budget Summary

The FY26 2nd Interim Budget reflects updated enrollment assumptions, refined revenue estimates, and expenditure true-ups based on year-to-date activity. These updates ensure the budget remains aligned with current operating conditions while maintaining a balanced financial plan.

Enrollment & Revenue Adjustments:
Enrollment projections were reduced by 8 students (from 1,003 to 995) to maintain a conservative planning approach and provide a fiscal buffer, resulting in a decrease to LCFF funding. We currently have 996 students enrolled. Federal and state revenues were updated to reflect revised grant utilization and eligible expenditures across programs, including Title programs, Educator Effectiveness, A-G Completion, Lottery, and Proposition 28.

To partially offset these reductions, we identified additional expenses to tag to restricted funds such as Learning Recovery, Child Nutrition, and other state funding sources. Overall, total revenues decreased by approximately $119,143 (-0.4%).

Staffing & Compensation Updates:
Personnel costs were refined to reflect updated salary, overtime, and stipend projections, along with position changes and salary true-downs since the First Interim, including a net reduction of one position. Benefit projections were also updated to reflect lower workers' compensation costs resulting from their audit refund and adjustments to retirement contributions, while health insurance costs increased modestly due to age-band premium changes.

Supplies & Contracted Services Adjustments:
Programmatic expenses were adjusted based on operational needs and spending trends. Special education costs increased due to higher service needs and contracted support required to meet student requirements. Legal expenses also increased related to a board-initiated investigation, and student food costs rose with higher participation.

Offsetting these increases, spending on curriculum, professional development, and other discretionary services was reduced to maintain overall budget balance. Overall, total expenditures decreased by approximately $119,143 (-0.4%).

Overall
The FY26 2nd Interim Budget reflects continued refinement of assumptions and disciplined fiscal management. Conservative enrollment forecasting, ongoing monitoring of staffing and benefits, and adjustments to program spending support a balanced budget while addressing cost pressures — particularly in special education. These updates strengthen the reliability of our financial projections and support ongoing fiscal stability.

Executive Summary for FY 2025-26 2nd Interim Report

Summary of Variances - FY'26 1st Interim Budget vs. FY'26 2nd Interim Budget

Revenues Variance Overview:

Revenue Sources	Decrease/Increase	Amount	%
Total Revenues	Decrease	-$119,143	**-0.4%**
Government revenues	Decrease	-$220,505	***-1%***
Interest income	Decrease	-$14,180	***-6%***
Unrestricted Contribution	Decrease	-$29,000	***-15%***
Estimated JRSF contributions	Increase	$144,542	***2%***

Expenses Variance Overview:

Expense Areas	Decrease/Increase	Amount	%
Total Expenses	Decrease	-$119,143	***-0.4%***
MWA Expenses	Decrease	-$173,167	***-1%***
Central Office Expenses	Increase	$54,024	***2%***

Key Drivers of the *FY'26 2nd Interim Budget Changes*

1. ***Revenues***

The overall decrease is driven by:

- $193K decrease in LCFF:
    i. Enrollment projections were reduced from 1003 to 995 students (8 student decrease), to conservatively forecast and maintain a fiscal buffer.
- $317K decrease in other federal and state revenues to reflect the updated enrollment figures and refine timelines for eligible expenditures:
    i. $12K decrease in Title I – IV
    ii. $159K decrease in Educator Effectiveness & A-G Completion Grants
    iii. $67K decrease in State Lottery & Student Support Discretionary Block Grant
    iv. $78K decrease in Prop 28
- $290K increase in Other State Revenues from additional eligible expenses identified for each program:
    i. $102K increase in Child Nutrition Grants & Prior year revenue
    ii. $165K increase in Learning Recovery Emergency Block Grant
    iii. $23K increase in ELOP & Parcel Tax
- $14K decrease in Interest income due to rates maintaining and keeping operating reserves at a minimum
- $29K decrease in Unrestricted contribution - projecting very minimal donations coming in from now till the end of the year

2. ***Expenses***

- *$295K* reduction in *salary & stipends:*
    - Updated projections reflect average salary, overtime, and stipend trends across all departments.
- *$137K* reduction *in Worker's Comp and 403B matching:*
    - Captured actual Worker's Comp expense, including audit refund.
    - Reduce 403(b) matching projections based on participation trends.

Executive Summary for FY 2025-26 2nd Interim Report

- *$187K decrease in Position Changes and salary true-ups:*
    a. Net reduction of one position across the organization.
    b. Salary true-up for four positions included in the 1st Interim.
- *$50K* increase to reflect age-banded premium increase for current staff.
- *$420K* increase for SPED services and contract subs to meet student needs.
- *$111K increase in Legal & Other Operating Costs:*
    a. Legal expenditure increased due to a confidential personnel investigation.
    b. Student food costs increased due to higher participation rates.
- *$81K* Reduction in spending on core curricula, staff professional development, and other services based on year-to- date trends.

Detailed Summary of Changes (FY'26 Preliminary Budget to FY'26 1st Interim Budget)

MWA – "SCHOOL" EXPENDITURES
Total Change: Decrease of $173,166 (-1%)

I. Salaries and Benefits – Net decrease of $613,916 (-3%)
- Salary, overtime, and stipend projections aligned to actual averages.
- Salary true-down for four positions.
- Reduce 403B matching based on participation
- Adjusted Workers' Compensation expense based on actuals
- Net decrease of one position from the school
    1. **Added New Position:** SPED Instructional Aide - SW
    2. **Eliminated Positions:** SPED Resource Teacher – SW (x2)

II. Supplies - Net Increase of $38,750 (3%)
- Increased food services due to higher student participation.
- Reduce instructional materials aligned with classroom needs.

III. Contracted Services - Net Increase by $402,000 (4%)
- Increased in SPED contract services to meet student needs
- Reductions in other contract services to align with spending trends.

CENTRAL OFFICE EXPENDITURES
Total Change – Increase of $54,024 (2%)

I. Salaries and Benefits - Net Increase of $45,274 (2%)
- Updated salary and overtime projections
- Health insurance increase for age-banded staff
- Adjusted Workers' Compensation expense based on actuals

II. Supplies & Contract Services – Net Increase of $8,750 (1%)
- Increased legal expenses related to board-initiated investigation
- Offsets from reduced spending in other service areas

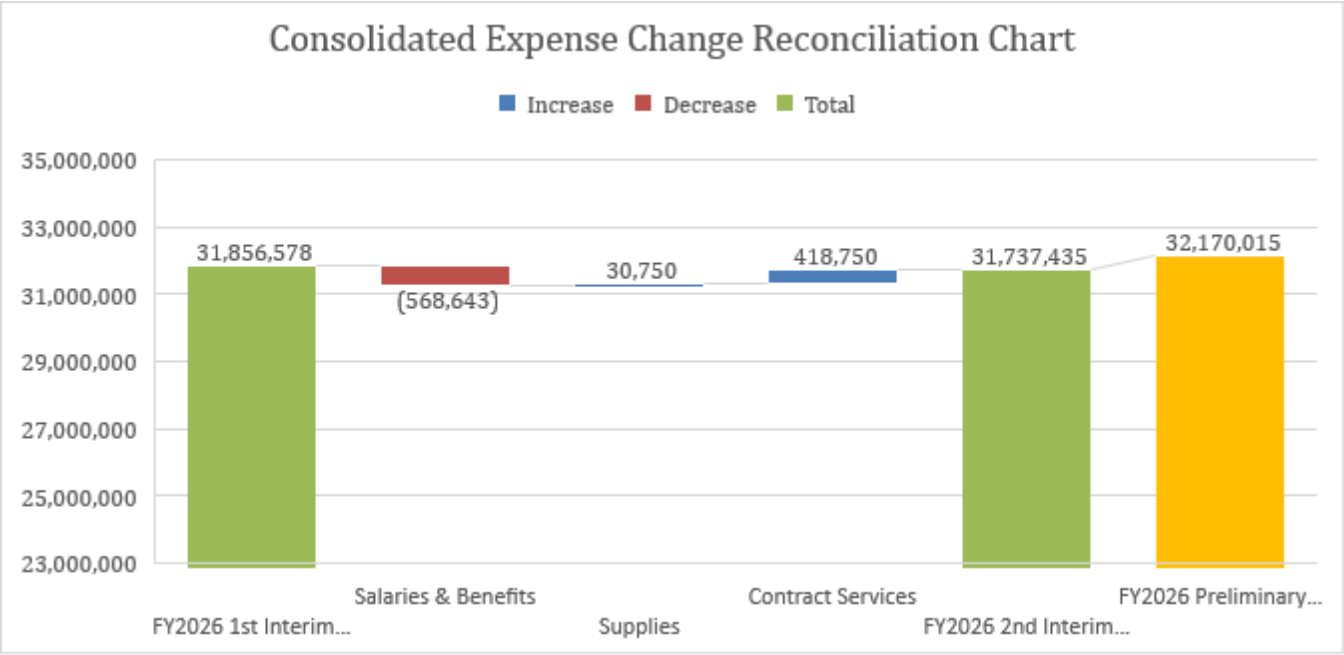
Executive Summary for FY 2025-26 2nd Interim Report

Appendix A – Summary Financials

FY'26 2nd Interim Budget Summary Financials - Consolidated

Compare *FY'26 1st Interim Budget* with *FY'26 2nd Interim Budget*

Location	2025-26 1st Interim Budget (A)	2025-26 2nd Interim Budget (B)	$ Variance (A) vs. (B)	%Variance (A) vs. (B)
Revenues				
Government	$20,190,592	$19,970,087	-$220,505	-1%
Interest Income	$234,180	$220,000	-$14,180	-6%
Donations	$215,000	$186,000	-$29,000	-13%
JRSF	$9,814,406	$9,958,948	$144,542	1%
Central Office (*Shared Services Allocation*)	$1,452,400	$1,452,400	$0	0%
Total Revenues	**$31,906,578**	**$31,787,435**	**-$119,143**	**-0.4%**
Expenses				
Salaries/Benefits	$20,153,670	$19,585,027	-$568,643	-3%
Supplies	$1,518,076	$1,548,826	$30,750	2%
Contracted Services	$10,184,832	$10,603,582	$418,750	4%
Total Expenses	**$31,856,578**	**$31,737,435**	**-$119,143**	**-0.4%**

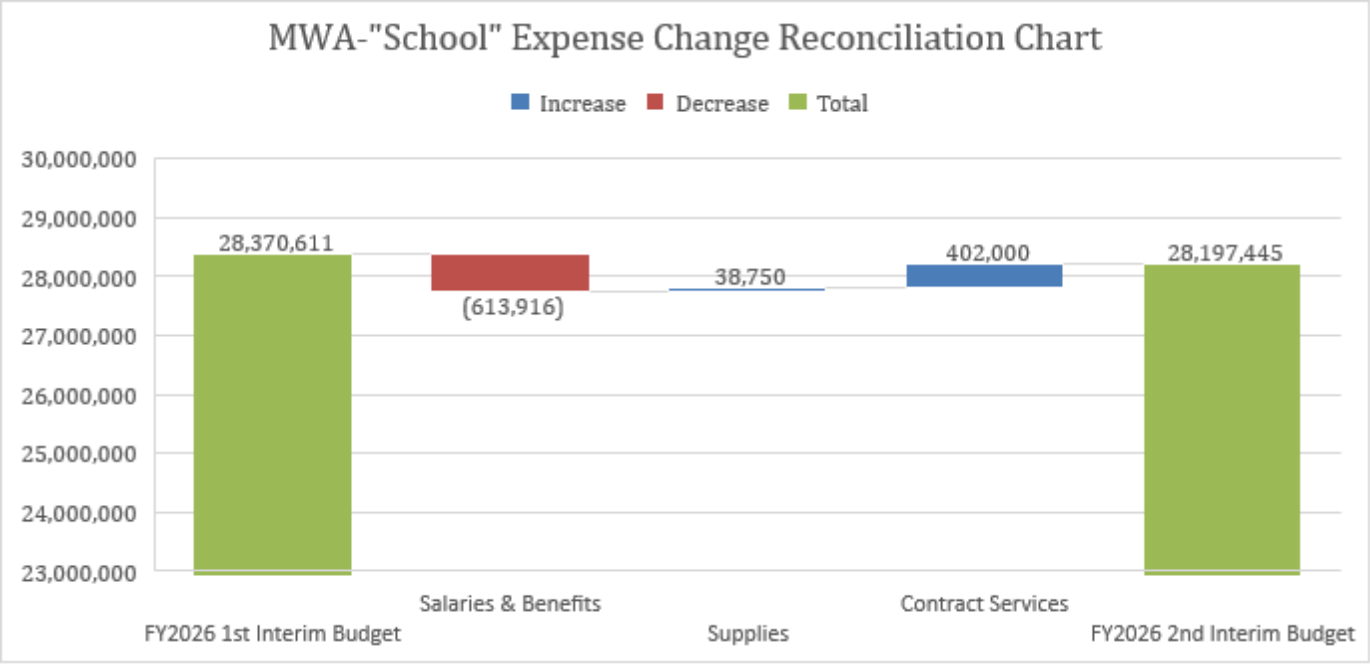


Executive Summary for FY 2025-26 2nd Interim Report

FY'26 1st Interim Budget Summary Financials - MWA-"School"

Compare *FY'26 1st Interim Budget* with *FY'26 2nd Interim Budget*

Location	2025-26 1st Interim Budget (A)	2025-26 2nd Interim Budget (B)	$ Variance (A) vs. (B)	%Variance (A) vs. (B)
Revenues				
Government	$20,190,591	$19,970,087	-$220,504	-1%
Interest Income	$234,180	$220,000	-$14,180	-6%
Donations	$215,000	$186,000	-$29,000	-13%
JRSF	$7,780,840	$7,871,358	$90,518	1%
Total Revenues	**$28,420,611**	**$28,247,445**	**$-173,166**	**-1%**
Expenses				
Salaries/Benefits	$17,595,327	$16,981,411	-$613,916	-3%
Supplies	$1,486,626	$1,525,376	$38,750	3%
Contracted Services	$9,288,658	$9,690,658	$402,000	4%
Total Expenses	**$28,370,611**	**$28,197,445**	**-$173,166**	**-1%**
Revenues – Government per ADA	**$21,190**	**$21,254**	**$64**	**0.3%**
Expenses – Cost per Student (Exclude CO Fees)	**$26,838**	**$26,879**	**$41**	**0.1%**

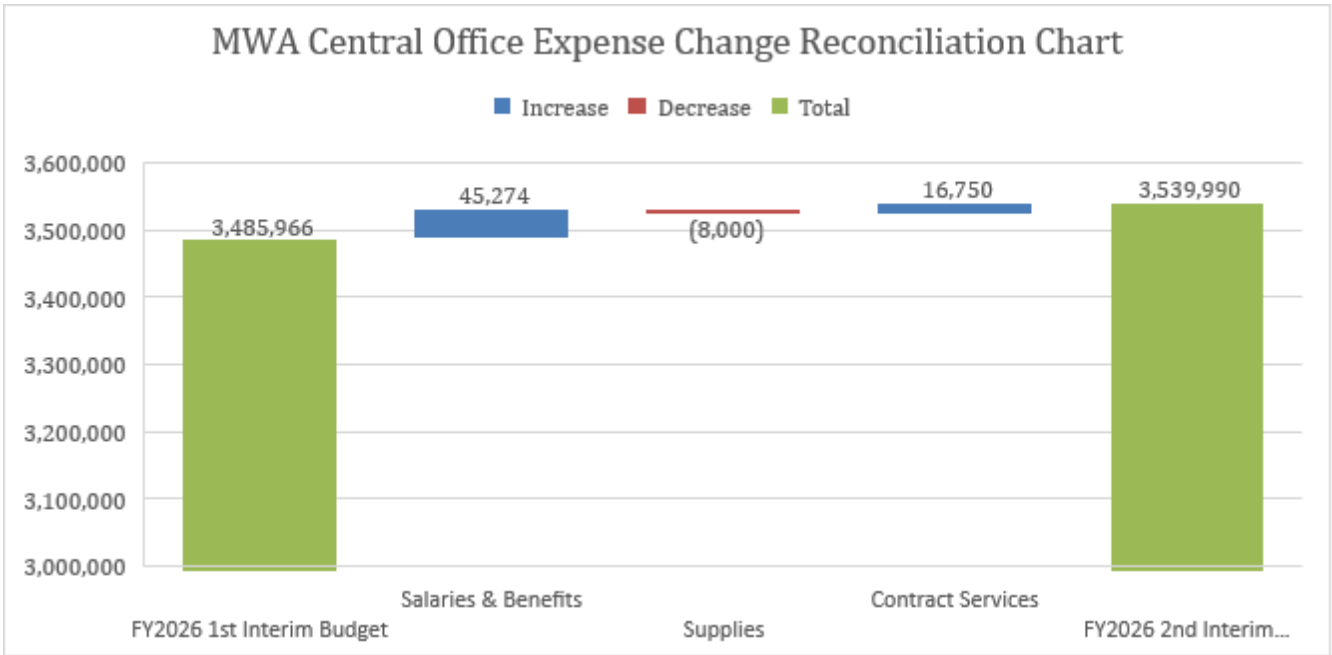


Executive Summary for FY 2025-26 2nd Interim Report

FY'26 1st Interim Budget Summary Financials – "Central Office"

Compare *FY'26 1st Interim Budget* with *FY'26 2nd Interim Budget*

Location	2025-26 Preliminary Budget (A)	2025-26 1st Interim Budget (B)	$ Variance (A) vs. (B)	%Variance (A) vs. (B)
Revenues				
JRSF	$2,033,566	$2,087,590	$54,024	3%
Central Office (*Shared Services Allocation*)	$1,452,400	$1,452,400	$0	0%
Total Revenues	**$3,485,966**	**$3,539,990**	**$54,024**	**2%**
Expenses				
Salaries/Benefits	$2,558,342	$2,603,616	$45,274	2%
Supplies	$31,450	$23,450	-$8,000	-25%
Contracted Services	$896,174	$912,924	$16,750	2%
Total Expenses	**$3,485,966**	**$3,539,990**	**$54,024**	**2%**



CHARTER SCHOOL

INTERIM FINANCIAL REPORT - ALTERNATIVE FORM

Second Interim Report Certification

Charter School Name: Making Waves Academy
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County Office of Education
Charter #: 0868
Fiscal Year: 2025-26

CERTIFICATION OF FINANCIAL CONDITION (This is completed by the Charter) Mark a box.

[X] **POSITIVE CERTIFICATION**

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

[ ] **QUALIFIED CERTIFICATION**

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

[ ] **NEGATIVE CERTIFICATION**

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

(X) 2025-26 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signature: _____ Date: 3/4/26

Charter School Official
(Original signature required)

Print Name: Alton B. Nelson, Jr.
Print Title: Chief Executive Officer

To the County Superintendent of Schools:

(___) 2025-26 CHARTER SCHOOL BUDGET 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 BUDGET, please contact:

For Approving Entity:	**For Charter School:**
Daniela Parasidis	Lawrence Lee
Name	**Print Name**
Deputy Superintendent	Controller
Title	**Title**
925-942-3418	510-779-1402
Telephone	**Telephone**
dparasidis@cccoe.k12.us	llee@mwacademy.org
E-mail address	**E-mail address**

(___) 2025-26 CHARTER SCHOOL FIRST INTERIM FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

To the entity that approved the charter school:

(x) 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: 3/4/26
Charter School Official
(Original signature required)
Print
Name: Alton B. Nelson, Jr. Title: Chief Executive Officer

To the County Superintendent of Schools:

(x) 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

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

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

For Approving Entity:	For Charter School:
Daniela Parasidis	Lawrence Lee
Name	Name
Deputy Superintendent	Controller
Title	Title
925-942-3418	510-262-1511
Phone	Phone
dparasidis@cccoe.k12.us	llee@mwacademy.org
E-mail	E-mail

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

_____ _____
District Advisor Date

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

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

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A REVENUES										
1. Revenue Limit Sources										
State Aid - Current Year	8011	6,882,604		6,882,604	3,820,386		3,820,386	6,790,772		6,790,772
Education Protection Account State Aid - Current Year	8012	3,314,471		3,314,471	1,350,572		1,350,572	3,485,155		3,485,155
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	3,991,278		3,991,278	1,676,337		1,676,337	3,719,002		3,719,002
Other Revenue Limit Transfers	8091, 8097			-			-			-
Total, Revenue Limit Sources		14,188,353	-	14,188,353	6,847,295	-	6,847,295	13,994,929	-	13,994,929
2. Federal Revenues										
No Child Left Behind	8290		500,000	500,000		338,252	338,252		380,225	380,225
Special Education - Federal	8181, 8182		156,310	156,310		-	-		156,310	156,310
Child Nutrition - Federal	8220		277,263	277,263		127,809	127,809		323,205	323,205
Other Federal Revenues	8110, 8260-8299		-	-		40,341	40,341		107,991	107,991
Total, Federal Revenues		-	933,573	933,573	-	506,402	506,402	-	967,731	967,731
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		1,042,401	1,042,401		543,344	543,344		1,042,401	1,042,401
All Other State Revenues	StateRevAO	277,966	3,445,649	3,723,615	39,648	1,180,133	1,219,781	287,374	3,372,003	3,659,377
Total, Other State Revenues		277,966	4,488,050	4,766,016	39,648	1,723,477	1,763,125	287,374	4,414,404	4,701,778
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	8,230,020	302,649	8,532,669	3,590,874	-	3,590,874	8,277,358	305,649	8,583,007
Total, Local Revenues		8,230,020	302,649	8,532,669	3,590,874	-	3,590,874	8,277,358	305,649	8,583,007
5. TOTAL REVENUES		22,696,339	5,724,272	28,420,611	10,477,817	2,229,879	12,707,696	22,559,661	5,687,784	28,247,445
B EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	3,417,249	2,465,518	5,882,767	1,863,517	1,307,895	3,171,412	2,939,013	2,481,944	5,420,957
Certificated Pupil Support Salaries	1200	1,210,062	81,307	1,291,369	494,330	81,307	575,637	961,197	81,307	1,042,504
Certificated Supervisors' and Administrators' Salaries	1300	1,212,343	271,377	1,483,720	669,463	158,305	827,768	1,211,050	268,186	1,479,236
Other Certificated Salaries	1900	255,823	35,621	291,444	130,752	8,324	139,076	243,991	33,295	277,286
Total, Certificated Salaries		6,095,477	2,853,823	8,949,300	3,158,062	1,555,831	4,713,893	5,355,251	2,864,732	8,219,983
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	382,271	370,000	752,271	389,349	204,169	593,518	700,177	390,000	1,090,177
Non-certificated Support Salaries	2200	1,137,792	124,619	1,262,411	752,196		752,196	1,154,972	151,489	1,306,461
Non-certificated Supervisors' and Administrators' Sal.	2300	-	256,808	256,808	142,574		142,574	-	258,992	258,992
Clerical and Office Salaries	2400	795,813		795,813	430,618		430,618	787,344	-	787,344
Other Non-certificated Salaries	2900	258,480		258,480	137,785		137,785	239,671		239,671
Total, Non-certificated Salaries		2,574,356	751,427	3,325,783	1,852,522	204,169	2,056,691	2,882,164	800,481	3,682,645
3. Employee Benefits										
STRS	3101-3102	1,546,051	146,997	1,693,048	746,554	80,926	827,480	1,400,480	146,997	1,547,477
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	429,856		429,856	246,695		246,695	448,010		448,010
Health and Welfare Benefits	3401-3402	1,575,502	192,838	1,768,340	925,030	80,926	1,005,956	1,603,530	193,654	1,797,184
Unemployment Insurance	3501-3502	83,246		83,246	82,702		82,702	82,701		82,701
Workers' Compensation Insurance	3601-3602	172,479		172,479	43,535		43,535	101,664		101,664
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802			-			-			-
Other Employee Benefits	3901-3902	1,155,021	18,253	1,173,274	637,211	20,295	657,506	1,083,495	18,252	1,101,747
Total, Employee Benefits		4,962,155	358,088	5,320,243	2,681,727	182,147	2,863,874	4,719,880	358,903	5,078,783
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	128,975		128,975	92,356		92,356	114,975		114,975
Books and Other Reference Materials	4200	3,400		3,400	929		929	3,650		3,650
Materials and Supplies	4300	427,563	26,505	454,068	240,945		240,945	415,935	25,883	441,818
Noncapitalized Equipment	4400	509,233		509,233	439,676		439,676	518,983		518,983
Food	4700	73,950	317,000	390,950	68,170	226,550	294,720	68,950	377,000	445,950
Total, Books and Supplies		1,143,121	343,505	1,486,626	842,076	226,550	1,068,626	1,122,493	402,883	1,525,376
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	96,228	52,005	148,233	33,817	25,124	58,941	89,758	46,225	135,983
Dues and Memberships	5300	19,800		19,800	6,026		6,026	19,800		19,800
Insurance	5400	695,462		695,462	405,575		405,575	695,462		695,462
Operations and Housekeeping Services	5500	1,293,500		1,293,500	856,182		856,182	1,293,500		1,293,500
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,010,791	1,186,089	2,196,880	1,259,348		1,259,348	1,010,791	1,186,089	2,196,880
Professional/Consulting Services and Operating Expend.	5800	4,578,448	179,335	4,757,783	2,948,431	36,058	2,984,489	5,143,562	28,471	5,172,033
Communications	5900	158,000		158,000	87,422	-	87,422	158,000		158,000
Total, Services and Other Operating Expenditures		7,852,230	1,417,429	9,269,659	5,596,801	61,182	5,657,983	8,410,873	1,260,785	9,671,658

Powered by BoardOnTrack

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

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

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrua										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	19,000		19,000	10,617		10,617	19,000		19,000
Total, Capital Outlay		19,000	-	19,000	10,617	-	10,617	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		22,646,339	5,724,272	28,370,611	14,141,805	2,229,879	16,371,684	22,509,661	5,687,784	28,197,445
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	-	50,000	(3,663,988)	-	(3,663,988)	50,000	-	50,000
D OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	-	50,000	(3,663,988)	-	(3,663,988)	50,000	-	50,000
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	9,691,837		9,691,837	9,691,837	-	9,691,837	9,691,837	-	9,691,837
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		9,691,837	-	9,691,837	9,691,837	-	9,691,837	9,691,837	-	9,691,837
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,741,837	-	9,741,837	6,027,849	-	6,027,849	9,741,837	-	9,741,837
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 Uncertainities	9789			-			-			-
Unassigned/Unappropriated Amount	9790	9,741,837	-	9,741,837	6,027,849	-	6,027,849	9,741,837	-	9,741,837

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease) $ Difference (Z) vs. (X)	2nd Interim vs. 1st Interim Increase, (Decrease) % Change (Z) vs. (X)
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	6,882,604	3,820,386	6,790,772	(91,832)	-1.33%
Education Protection Account State Aid - Current Year	8012	3,314,471	1,350,572	3,485,155	170,684	5.15%
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	3,991,278	1,676,337	3,719,002	(272,276)	-6.82%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, Revenue Limit Sources		14,188,353	6,847,295	13,994,929	(193,424)	-1.36%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	500,000	338,252	380,225	(119,775)	-23.96%
Special Education - Federal	8181, 8182	156,310	-	156,310	-	0.00%
Child Nutrition - Federal	8220	277,263	127,809	323,205	45,942	16.57%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	-	40,341	107,991	107,991	New
Total, Federal Revenues		933,573	506,402	967,731	34,158	3.66%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	1,042,401	543,344	1,042,401	-	0.00%
All Other State Revenues	StateRevAO	3,723,615	1,219,781	3,659,377	(64,238)	-1.73%
Total, Other State Revenues		4,766,016	1,763,125	4,701,778	(64,238)	-1.35%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8,532,669	3,590,874	8,583,007	50,338	0.59%
Total, Local Revenues		8,532,669	3,590,874	8,583,007	50,338	0.59%
5. TOTAL REVENUES		28,420,611	12,707,696	28,247,445	(173,166)	-0.61%
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,882,767	3,171,412	5,420,957	(461,810)	-7.85%
Certificated Pupil Support Salaries	1200	1,291,369	575,637	1,042,504	(248,865)	-19.27%
Certificated Supervisors' and Administrators' Salaries	1300	1,483,720	827,768	1,479,236	(4,484)	-0.30%
Other Certificated Salaries	1900	291,444	139,076	277,286	(14,158)	-4.86%
Total, Certificated Salaries		8,949,300	4,713,893	8,219,983	(729,317)	-8.15%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	752,271	593,518	1,090,177	337,906	44.92%
Non-certificated Support Salaries	2200	1,262,411	752,196	1,306,461	44,050	3.49%
Non-certificated Supervisors' and Administrators' Sal.	2300	256,808	142,574	258,992	2,184	0.85%
Clerical and Office Salaries	2400	795,813	430,618	787,344	(8,469)	-1.06%
Other Non-certificated Salaries	2900	258,480	137,785	239,671	(18,809)	-7.28%
Total, Non-certificated Salaries		3,325,783	2,056,691	3,682,645	356,862	10.73%
3. Employee Benefits						
STRS	3101-3102	1,693,048	827,480	1,547,477	(145,571)	-8.60%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	429,856	246,695	448,010	18,154	4.22%
Health and Welfare Benefits	3401-3402	1,768,340	1,005,956	1,797,184	28,844	1.63%
Unemployment Insurance	3501-3502	83,246	82,702	82,701	(545)	-0.65%
Workers' Compensation Insurance	3601-3602	172,479	43,535	101,664	(70,815)	-41.06%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease) $ Difference (Z) vs. (X)	2nd Interim vs. 1st Interim Increase, (Decrease) % Change (Z) vs. (X)
Other Employee Benefits	3901-3902	1,173,274	657,506	1,101,747	(71,527)	-6.10%
Total, Employee Benefits		5,320,243	2,863,874	5,078,783	(241,460)	-4.54%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	128,975	92,356	114,975	(14,000)	-10.85%
Books and Other Reference Materials	4200	3,400	929	3,650	250	7.35%
Materials and Supplies	4300	454,068	240,945	441,818	(12,250)	-2.70%
Noncapitalized Equipment	4400	509,233	439,676	518,983	9,750	1.91%
Food	4700	390,950	294,720	445,950	55,000	14.07%
Total, Books and Supplies		1,486,626	1,068,626	1,525,376	38,750	2.61%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	148,233	58,941	135,983	(12,250)	-8.26%
Dues and Memberships	5300	19,800	6,026	19,800	-	0.00%
Insurance	5400	695,462	405,575	695,462	(0)	0.00%
Operations and Housekeeping Services	5500	1,293,500	856,182	1,293,500	(0)	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,196,880	1,259,348	2,196,880	-	0.00%
Professional/Consulting Services and Operating Expend.	5800	4,757,783	2,984,489	5,172,033	414,250	8.71%
Communications	5900	158,000	87,422	158,000	-	0.00%
Total, Services and Other Operating Expenditures		9,269,659	5,657,983	9,671,658	401,999	4.34%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis o						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	*6900*	19,000	10,617	19,000	-	0.00%
Total, Capital Outlay		19,000	10,617	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		28,370,611	16,371,684	28,197,445	(173,166)	-0.61%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	(3,663,988)	50,000	(0)	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	(3,663,988)	50,000	(0)	0.00%
F FUND BALANCE, RESERVES						

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease) $ Difference (Z) vs. (X)	2nd Interim vs. 1st Interim Increase, (Decrease) % Change (Z) vs. (X)
1. Beginning Fund Balance						
a. As of July 1	9791	9,691,837	9,691,837	9,691,837	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		9,691,837	9,691,837	9,691,837		
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,741,837	6,027,849	9,741,837		
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	9,741,837	6,027,849	9,741,837	(0)	0.00%

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

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

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

Description	Object Code	FY 2025-26 Unrestricted	FY 2025-26 Restricted	FY 2025-26 Total	Totals for FY 2026-27	Totals for FY 2027-28
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	6,790,772	0	6,790,772	6,984,383	7,319,710
Education Protection Account State Aid - Current Year	8012	3,485,155	0	3,485,155	3,719,002	3,719,002
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	3,719,002	0	3,719,002	3,658,775	3,777,935
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		13,994,929	0	13,994,929	14,362,160	14,816,647
2. Federal Revenues						
No Child Left Behind	8290	0	380,225	380,225	380,225	391,936
Special Education - Federal	8181, 8182	0	156,310	156,310	160,890	165,845
Child Nutrition - Federal	8220	0	323,205	323,205	285,387	294,177
Other Federal Revenues	8110, 8260-8299	0	107,991	107,991	104,223	107,433
Total, Federal Revenues		0	967,731	967,731	930,725	959,391
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	1,042,401	1,042,401	1,072,943	1,105,990
All Other State Revenues	StateRevAO	287,374	3,372,003	3,659,377	2,775,947	2,844,176
Total, Other State Revenues		287,374	4,414,404	4,701,778	3,848,890	3,950,166
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8,277,358	305,649	8,583,007	7,405,544	6,671,747
Total, Local Revenues		8,277,358	305,649	8,583,007	7,405,544	6,671,747
5. TOTAL REVENUES		22,559,661	5,687,784	28,247,445	26,547,319	26,397,951
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,939,013	2,481,944	5,420,957	5,472,133	5,424,385
Certificated Pupil Support Salaries	1200	961,197	81,307	1,042,504	1,201,228	1,190,746
Certificated Supervisors' and Administrators' Salaries	1300	1,211,050	268,186	1,479,236	1,380,152	1,368,109
Other Certificated Salaries	1900	243,991	33,295	277,286	271,100	268,734
Total, Certificated Salaries		5,355,251	2,864,732	8,219,983	8,324,613	8,251,974
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	700,177	390,000	1,090,177	699,761	693,654
Non-certificated Support Salaries	2200	1,154,972	151,489	1,306,461	1,174,291	1,164,045
Non-certificated Supervisors' and Administrators' Sal.	2300	0	258,992	258,992	238,881	236,797
Clerical and Office Salaries	2400	787,344	0	787,344	740,263	733,804
Other Non-certificated Salaries	2900	239,671	0	239,671	240,437	238,340
Total, Non-certificated Salaries		2,882,164	800,481	3,682,645	3,093,633	3,066,640

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

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

Description	Object Code	FY 2025-26 Unrestricted	FY 2025-26 Restricted	FY 2025-26 Total	Totals for FY 2026-27	Totals for FY 2027-28
3. Employee Benefits						
STRS	3101-3102	1,400,480	146,997	1,547,477	1,716,393	1,696,781
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	448,010	0	448,010	435,783	430,803
Health and Welfare Benefits	3401-3402	1,603,530	193,654	1,797,184	1,792,723	1,772,240
Unemployment Insurance	3501-3502	82,701	0	82,701	84,394	83,429
Workers' Compensation Insurance	3601-3602	101,664	0	101,664	174,857	172,858
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	1,083,495	18,252	1,101,747	183,267	181,175
Total, Employee Benefits		4,719,880	358,903	5,078,783	4,387,417	4,337,286
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	114,975	0	114,975	197,513	198,131
Books and Other Reference Materials	4200	3,650	0	3,650	3,019	3,028
Materials and Supplies	4300	415,935	25,883	441,818	455,640	457,068
Noncapitalized Equipment	4400	518,983	0	518,983	432,710	428,581
Food	4700	68,950	377,000	445,950	353,374	354,481
Total, Books and Supplies		1,122,493	402,883	1,525,376	1,442,256	1,441,289
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	0
Travel and Conferences	5200	89,758	46,225	135,983	142,895	138,939
Dues and Memberships	5300	19,800	0	19,800	19,672	19,347
Insurance	5400	695,462	0	695,462	506,065	507,650
Operations and Housekeeping Services	5500	1,293,500	0	1,293,500	1,293,498	1,293,498
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,010,791	1,186,089	2,196,880	2,196,880	2,196,880
Professional/Consulting Services and Operating Expend.	5800	5,143,562	28,471	5,172,033	4,913,392	4,917,451
Communications	5900	158,000	0	158,000	158,000	157,999
Total, Services and Other Operating Expenditures		8,410,873	1,260,785	9,671,658	9,230,402	9,231,764
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only						
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	18,998	18,998
Total, Capital Outlay		19,000	0	19,000	18,998	18,998
7. Other Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
8. TOTAL EXPENDITURES		22,509,661	5,687,784	28,197,445	26,497,319	26,347,951
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
Second Interim Report - MYP

Charter School Name: Making Waves Academy
(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County: Contra Costa
Charter #: 0868
Fiscal Year: 2025-26

Description	Object Code	FY 2025-26 Unrestricted	FY 2025-26 Restricted	FY 2025-26 Total	Totals for FY 2026-27	Totals for FY 2027-28
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	9,691,837	0	9,691,837	9,741,837	9,791,837
b. Adjustments to Beginning Balance	9793, 9795	0	0	0		
c. Adjusted Beginning Balance		9,691,837	0	9,691,837	9,741,837	9,791,837
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,741,837	0	9,741,837	9,791,837	9,841,837
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	9,741,837	0	9,741,837	9,791,837	9,841,837

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Making Waves Academy

MWA Central Office
FY26 2nd Interim Budget

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2026 1st Interim Budget (A)**	**FY2026 2nd Interim Budget (C)**	**Variance FY26 1st Interim vs. FY26 2nd Interim (C-A)**	**% Variance (C) vs. (A)**	**Notes**
3		**Income**					
40	8981	John Regina Scully (JRS)	2,033,566	2,087,590	54,024	3%	Increase to net zero Central Office
44	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,452,400	1,452,400	-	0%	
45		**Total Income**	**3,485,966**	**3,539,990**	**54,024**	2%	
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	84,000	84,000	-	0%	
57	1900	Certificated Other Salaries	-	-	-		
58	2100	Classified Instructional Aide Salaries	-	-	-		
59	2200	Classified Support Staff Salaries	-	-	-		
60	2300	Classified Supervisor & Administrator Salaries	1,375,549	1,388,363	12,814	1%	
61	2400	Classified Clerical and Office Salaries	520,397	537,753	17,356	3%	
62	2900	Classified Other Salaries	-	-	-		
63		**Total Salaries**	**1,979,946**	**2,010,116**	**30,169**	2%	
64	3101	Certificated STRS	72,198	72,198	-	0%	
65	3301	Certificated Social Security/Medicare	115,331	117,124	1,793	2%	
66	3401	Certificated Health & Welfare Benefits	252,280	263,793	11,514	5%	
67	3501	Certificated Unemployment Insurance	12,952	12,952	(0)	0%	
68	3601	Certificated Workers Comp Insurance	25,739	15,166	(10,574)	-41%	
69	3701	Certificated Retirement Match	49,972	62,344	12,372	25%	
70	3999	Accrued Paid Time Off	49,923	49,923	-	0%	
71		**Total Benefits**	**578,396**	**593,500**	**15,104**	3%	
72		**Total Salaries & Benefits**	**2,558,342**	**2,603,616**	**45,274**	2%	
73							

Making Waves Academy

MWA Central Office
FY26 2nd Interim Budget

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2026 1st Interim Budget (A)**	**FY2026 2nd Interim Budget (C)**	**Variance FY26 1st Interim vs. FY26 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	8,700	8,200	(500)	-6%	
79	4390	Other Food	-	-	-		
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	10,000	2,500	(7,500)	-75%	
85		**Total Supplies**	**31,450**	**23,450**	**(8,000)**	-25%	
86	5210	Conference Fees	28,500	27,500	(1,000)	-4%	
87	5215	Travel - Mileage, Parking, Tolls	3,825	3,825	-	0%	
88	5220	Travel - Airfare & Lodging	9,000	7,000	(2,000)	-22%	
89	5225	Travel - Meals & Entertainment	4,200	3,450	(750)	-18%	
90	5305	Professional Dues & Memberships	32,500	32,500	-	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	38,390	38,390	-	0%	
103	5804	Legal Fees	50,000	101,000	51,000	102%	
106	5810	Contracted Services	412,000	392,000	(20,000)	-5%	Reduced to match spending trend
107	5810.001	Food Service Administration	-	-	-		
108	5810.002	Student Information & Assessment	75,040	75,040	-	0%	

Making Waves Academy

MWA Central Office
FY26 2nd Interim Budget

	A	B	C	H	K	L	M
2	**Account #**	**Account Title**	**FY2026 1st Interim Budget (A)**	**FY2026 2nd Interim Budget (C)**	**Variance FY26 1st Interim vs. FY26 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	78,469	68,469	(10,000)	-13%	
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	1,500	(500)	-25%	
120	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
121	5850	Staff Recruitment	30,000	29,000	(1,000)	-3%	
122	5851	Continuing Education Support	20,000	21,000	1,000	5%	
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	24,000	24,000	-	0%	
131	6900	Depreciation and Amortization	-	-	-		
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
133		**Total Contract Services**	**896,174**	**912,924**	**16,750**	2%	
134							
135		Total Salaries & Benefits	2,558,342	2,603,616	45,274	2%	
136		Total Supplies	31,450	23,450	(8,000)	-25%	
137		Total Contract Services	896,174	912,924	16,750	2%	
138		**Total Expenses**	**3,485,966**	**3,539,990**	**54,024**	2%	
139							
140		**Net Income**	**0**	**0**			
141							
143							

Coversheet

Audit and Tax Agreements

Section: V. Action Items
Item: D. Audit and Tax Agreements
Purpose: Vote
Submitted by:
Related Material:
CliftonLarsonAllen_LLP - 2025-26 Entity Tax Compliance Statement of Work.pdf
CliftonLarsonAllen_LLP_Auditor_Engagement (Statement of Work)-2025-26_02.28.26.pdf

CliftonLarsonAllen LLP
https://www.claconnect.com

Date: February 18, 2026

Statement of Work - Tax Exempt Returns and Filings

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated October 9, 2023, or any superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Making Waves Academy ("you," "your," or "the organization"). The purpose of this SOW is to confirm our understanding of the scope of services, responsibilities, limitations, and related terms of our engagement for the year ended June 30, 2026.

Our responsibility to you
We will prepare the entity's federal and state returns and filings as defined herein in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible.

We will not audit or otherwise verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

Your responsibilities
It is your responsibility to provide us with all of the information needed to prepare complete and accurate returns and filings. We will have no obligation to prepare the returns and filings until you have provided such information to us. It is your responsibility to comply with all foreign jurisdiction filing requirements. We have no obligation to prepare returns for foreign jurisdictions.

CLA requires that you provide information 60 days prior to the filing deadline. If you provide information after that date, we may be unable to complete the return(s) by the original filing deadline and may need to file an extension. If an extension is filed and information is not provided by 60 days prior to the extended filing deadline, we may be unable to complete your return(s) by the extended due date. Failure to timely file your return(s) or to file for an extension can result in penalties which can be substantial.

The United States Supreme Court ruled in South Dakota versus Wayfair that physical presence is no longer required to establish nexus for sales tax. This ruling may have broad implications, even beyond sales tax, as to where an entity is subject to tax. Please note that if the entity had a taxable presence in more than one jurisdiction, such as an employee or agent within the jurisdiction, any tangible property owned or rented within the jurisdiction, or if the entity exceeds any applicable economic nexus thresholds, the entity, its owners, or related entities may be subject to state or local income, sales, use, franchise, or gross receipts tax in that jurisdiction depending upon the particular facts. It is the entity's responsibility, not CLA's, to

determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, franchise, or gross receipts tax, or have a filing requirement in the various state or local jurisdictions.

It is important for you to identify any ownership OR signature authority over a foreign bank account or other foreign financial assets which includes but is not limited to foreign: stocks, mutual funds, partnerships, bonds, retirement accounts, estates, trusts, annuities, swaps, and derivatives. Failure to disclose penalties can be significant, starting at $10,000 and can be upwards of 50 percent of the value of the asset. Please provide account statements if you have any foreign account ownership or signature authority. Note that these rules do not apply to foreign investments held by U.S. mutual funds. In addition, ownership in a foreign business entity (association, corporation, disregarded entity, or partnership) could trigger additional U.S. foreign informational reporting requirements. These reporting requirements require the disclosure of ownership, financial information, and related-party transactions. Failure to properly disclose ownership, related-party transactions, and the required information could trigger a penalty of up to $25,000 penalty per filing. We cannot be held responsible if you fail to identify or provide such information to us.

For all nonattest services we may provide to you, including these tax services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services. You are responsible to carefully review the returns and filings that we prepare on your behalf before they are signed and submitted to tax authorities. We will advise you with regard to tax positions taken in the preparation of the returns and filings, but the responsibility for the returns and filings remains with you.

Section 174 capitalization requirement

For tax years beginning after December 31, 2021, research and experimental (“R&E”) expenditures under Internal Revenue Code Section 174 were required to be capitalized and amortized. The legislation referred to as the “One Big Beautiful Bill Act” (the “Act”), signed on July 4, 2025, modified these rules.

The Act reinstated the ability to fully expense domestic R&E expenditures for tax years beginning after December 31, 2024. Unamortized domestic R&E expenditures from 2022 through 2024 can be deducted in 2025. Alternatively, they can be deducted ratably in 2025 and 2026. Additionally, small business taxpayers may elect to deduct such unamortized expenditures for tax years 2022 through 2024 on amended income tax returns if filed by July 4, 2026. Note that amending prior year tax returns may reduce previously claimed research and development tax credits and result in other impacts to prior year tax liabilities.

The Act did not change the treatment of foreign R&E expenditures. Therefore, such expenditures must continue to be identified, capitalized, and amortized over 15 years.

We are available to model and analyze the impacts of each option available to you under the Act. Such services, if requested, will be covered under a separate SOW.

Beneficial ownership information reporting
Under the Corporate Transparency Act (CTA), foreign entities (non-US entities) doing business in the U.S. are required to report information to the Financial Crimes Enforcement Network (FinCEN) as to their beneficial ownership. It is your responsibility to prepare and submit any BOI report to FinCEN that is required under the CTA. In addition, certain states may have beneficial ownership disclosure requirements for foreign and domestic entities. We have no obligation to identify any filing requirements or provide any services related to BOI reporting.

Tax examinations
All returns and filings are subject to potential examination by the IRS and state taxing authorities. In the event of an examination, we will be available, at your request, to assist or represent you. Services in connection with tax examinations are not included in our fee for preparation of your returns and filings. Our fee for such services will be billed to you, along with any direct costs.

Record retention
You are responsible for retaining all documents, records, canceled checks, receipts, or other evidence in support of information and amounts reported on your returns and filings. These items may be necessary in the event a taxing authority examines or challenges your returns or filings. These records should be kept for at least seven years. Your copy of the returns and filings should be retained indefinitely.

If carryover item(s) exist (e.g., capital loss, net operating loss, tax credits, etc.), you should retain the supporting records related to the carryover item(s) until the item has either been utilized (and the statute of limitations associated with the year of utilization has expired) or the carryforward period has expired.

In preparing the returns and filings, we rely on your representation that you understand and have complied with these documentation requirements. You are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of your financial records.

All of the records that you provide to us to prepare your returns and filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for your records.

Tax consulting services
This statement of work also covers tax consulting services that may arise for which you seek our consultation and advice, both written and oral, that are not the subject of a separate statement of work. These additional services are not included in our fees for the preparation of the federal and state returns and filings. Our fee for such services will be billed to you, along with any direct costs.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written

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advice provided by us is for your information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

Tax Compliance Services or Form Description	**Fee Detail**
IRS Form 990 – Return of Organization Exempt from Income Tax	$5,000
State Corporate Income Tax Form(s) (same states as filed in the prior year, if additional states are needed you and CLA will connect before time and expenses are incurred)	Included

Our customary billing practice is to invoice up to 50% of the estimated professional services fees upon receipt of your tax return information, or upon the preparation of an application for an extension of time to file your tax return(s) if earlier. We will continue to periodically bill for our time as work progresses.

Our professional fee reflects that, if needed, CLA will provide you with first and second drafts of each return or filing. Additional drafts requested by you may result in additional professional fees.

Additional charges may apply if you request a paper copy of your return(s), your circumstances are complex, changes to the tax law occur, or unexpected circumstances require additional time. We may apply a 20% surcharge (based on prior year invoice) if you do not provide accurate and complete tax information at least 60 days prior to the extended federal filing deadline, and an additional 5% surcharge for each and every two-week period thereafter until accurate and complete tax information is provided.

We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Termination of agreement
Either party (you or CLA) may terminate this SOW at any time by giving written notice to the other party. In that event, the provisions of this SOW and the MSA shall continue to apply to all services rendered prior to termination.

Agreement
We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP
Derrick DeBruyne
Principal
derrick.debruyne@claconnect.com

Accepted on behalf of:

CLA
CLA



Derrick DeBruyne, Principal
SIGNED 2/18/2026, 2:01:19 PM PST

Client
Making Waves Academy



Alton B. Nelson, Jr.
SIGNED 2/24/2026, 2:52:34 PM PST



CliftonLarsonAllen LLP
https://www.claconnect.com

February 18, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated October 9, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Making Waves Academy ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2026.

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

Scope of audit services
We will audit the financial statements of Making Waves Academy, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the “financial statements”) as of and for the year ended June 30, 2026.

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

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

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

Nonaudit services
We will also provide the following nonaudit services:

· Preparation of data collection form

· Preparation of your financial statements and the related notes.

· Preparation of the supplementary information.

· Preparation of schedule of expenditures of federal awards.

· Preparation of adjusting journal entries, as needed.

· Preparation of the informational tax returns.

Audit objectives

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

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the 2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the 2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

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

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws,

regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

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

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

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity’s compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Audit Guide.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition

of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

It is our understanding that our auditors' report will be included in your annual report which is comprised of Local Education Agency Organization Structure and that your annual report will be issued concurrent with the financial statement audit. 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 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.

Auditor responsibilities, procedures, and limitations

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

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

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

• Obtain an understanding of the entity and its environment, including the system of internal control, relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

• Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

• Management Override of Controls

• Revenue Recognition

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

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

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

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

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant

deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and the State Audit Guide.

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

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

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

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

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

Management responsibilities

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

You are responsible for the preparation and fair presentation of the financial statements and the schedule of

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

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

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

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

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally,

as required by the Uniform Guidance and State Audit Guide, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

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

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

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

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

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

Responsibilities and limitations related to nonaudit services

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

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a

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

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

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

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

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

Engagement administration and other matters

We expect to begin our audit on approximately April 1, 2026.

We expect to issue our reports within the regulatory time frame, unless unforeseen problems are encountered.

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

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

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

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

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

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

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

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

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

Fees

Our professional fee is $32,650.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your

personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

There is a ten percent withholding clause per Education Code 14505.

Bill to be mailed on	**Amount to be billed**
Upon execution of the SOW	one-third of our professional fees
Upon the commencement of substantive procedures	one-third of our professional fees
Issuance of draft report(s)	one-third of our professional fees

Estimated fees based on the 2025-26 State Audit Guide dated July 1, 2025.

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

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

Agreement
We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

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

CLA
CLA



Derrick DeBruyne, Principal

SIGNED 2/18/2026, 2:12:34 PM PST

Client
Making Waves Academy



Alton B. Nelson, Jr.

SIGNED 2/24/2026, 2:48:54 PM PST

Coversheet

Amendment to Academic Calendar 2025-26

Section: V. Action Items
Item: E. Amendment to Academic Calendar 2025-26
Purpose: Vote
Submitted by: Elizabeth Martinez
Related Material: MWA 2025_26 Academic Calendar _0304426.pdf

BACKGROUND:

After seeking feedback from leaders and faculty, I made the decision to make the following change to the academic calendar.

- **Restore Monday, March 30th as an instructional day and instead;**
- **close the school on Friday, April 3rd in observance of Cesar Chavez Day**

Why?

After reviewing the academic calendar for the remainder of the year, I noticed that we were scheduled to be off on Monday, March 30th, the week before Spring Break. Not sure how this slipped by me when we approved the calendar.

Making this change helps us better align with Spring Break and make it less choppy and we get to start our Spring Break a day early.

RECOMMENDATION:

We recommend the board approves the amendment to the 2025-26 Academic Calendar.

Approved MWA Academic Calendar_2025-2026

MWA 2025/26 Academic Calendar

July 2025

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2025

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

18

September 2025

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

20

October 2025

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2025

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	🚫	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

13

December 2025

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16*	17*	18*	19	20
21	22	23	24	25	26	27
28	29	30	31			

14

January 2026

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	🚫	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

18

February 2026

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2026

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

21

April 2026

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

16

May 2026

Su	Mo	Tu	We	Th	Fr	Sa
					🚫	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

19

June 2026

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8*	9*	10*	🚫	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Total Instr. Days

Fridays

M-Th

1:00

	Holidays = 15		
	Recess = 18		
	Teacher PD (no school for students) = 8	Total Instructional Days	183
	Teacher Work Day (no school for students) = 6	Total Teacher Work Days	14
*	**Early Dismissal (1:00pm) =** 6		
	First & Last Day of School (all students)	Total Teacher Workdays	197
	First & Last Day for Teachers		
#	Progress Reports	Semester 1	86
🚫	Contingency School Days (to be used for unexpected school closures) 4	Semester 2	97
	School Open, Sustainability Day fc 5		

Federal holidays 2025/26

Jul 4, 2025	Independence Day	Nov 27-28, 2025	Thanksgiving	Jan 1, 2026	New Year's Day	May 25, 2026	Memorial Day
Sep 1, 2025	Labor Day	Dec 24, 2025	Christmas Eve	Jan 19, 2026	Martin L. King Day	Jun 19, 2026	Juneteenth
Oct 13, 2025	Indigenous People's Day	Dec 25, 2025	Christmas Day	Feb 16, 2026	Presidents' Day		
Nov 11, 2025	Veterans Day	Dec 31, 2025	New Year's Eve	Apr 3, 2026	Cesar Chavez Day Observed		

Board Approved: 01/27/2025

Board Amendment Approved: TBD

Coversheet

Approve Minutes January Board Meeting

Section: VI. Consent Action Items
Item: A. Approve Minutes January Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for January Board Meeting on January 26, 2026

APPROVED

Making Waves Academy

Minutes

January Board Meeting

Date and Time
Monday January 26, 2026 at 11:00 AM

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

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

+1 301 715 8592 US (Washington DC)
+1 305 224 1968 US
+1 309 205 3325 US
+1 312 626 6799 US (Chicago)
+1 360 209 5623 US
+1 386 347 5053 US
+1 507 473 4847 US
+1 564 217 2000 US
+1 646 931 3860 US
Webinar ID: 878 5502 2048
Passcode: 073032
International numbers available: https://mwacademy.zoom.us/u/keaPhEAWej

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

Directors Absent
Amy Obinyan, Janis Glover, Margaret Watson

Guests Present
Alton B. Nelson Jr., Bryann Fitzpatrick, Elizabeth Martinez (remote), Valeria Serrano

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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 Jan 26, 2026 at 11:05 AM.

B. Record Attendance

II. Additional Opening Items

A. Remarks by Board President

Focus areas: strategic planning and math progress. Congratulations were given to CEO Alton Nelson for a recent award from the Chamberlain Foundation for his work in supporting student educational opportunities. Planning for leadership transition was praised and qualities of Interim ED Liz Martinez were outlined. Board will establish a subcommittee to work on stakeholder engagement around the transition.

B. Degree Conferral: Victor Bautista

The community took time to celebrate Victor Hugo Bautista, who graduated from MWA in the Fall 2025 semester. During his senior year, Victor overcame significant academic challenges and persevered to successfully complete all remaining requirements. His family came to witness, and he had both faculty and staff at MWA say words to congratulate his success.

C. Public Comment

A parent expressed appreciation for the school community and encouraged the board to consider ways to formally recognize and celebrate staff and family contributions on campus. Another parent shared plans to launch a student-led study abroad club, highlighting opportunities for international learning experiences.

III. Standing Reports

A. Mission Connection - Middle School ASB Introduction

Middle school student leaders presented on the growth and impact of student government, emphasizing increased leadership opportunities, event planning, collaboration across MS and US and the power of early college and career exposure.

B. ASB Update

Students highlighted events like the January assembly, community night, unity gala, and a theater performance. ASB students shared that they recently collaborated with deans on presenting student climate data, upcoming assemblies and events, expanded engagement with the middle school, and noted renewed sense of school spirit.

C. Deep Dive: Strategic Plan

MWEF CEO Patrick O'Donnell shared an update on upcoming strategic shifts, including moving college success support programming to MWA, streamlining the activities of MWEF, and spinning off a new nonprofit focused on building internships career pipelines across the county. Board discussion expressed strong support for the direction, emphasized the importance of career-connected learning, curriculum alignment, transition points between grade levels, and using student and alumni feedback to strengthen the model.

D. Q&A on Written School Report

The discussion highlighted strong data-driven practices in grades 5–6, improvements in math instruction and coaching, thoughtful use of online platforms to address staffing gaps, and the importance of equity in cohorting and access to in-person teachers. The board also noted progress in college and career outcomes, instructional coaching

supports for new teachers, and requested follow-up clarification on select data charts and program overlaps.

E. Q&A on Chief Executive Officer Report (CEO)

The board noted the strong focus on instructional practice, effective lesson planning, and clear connections to student outcomes. Members requested continued clarity around long-term English Learners, including overlap with special education, and praised the smooth approach to leadership transition and growth.

F. Q&A on Interim Executive Director Report

The board praised progress exiting differentiated assistance in most areas, highlighted greatly improved suspension and expulsion outcomes, and noted positive indicators of student culture. Board requested a high level lottery update and staff shared that application numbers are above last year with a significant increase in Black/African American applicants and enough applications to fill available seats across grades.

G. Q&A on Written Finance Report

No questions were asked about the Finance Report.

H. Break

IV. Non-Action Items

A. Board Work and Advisory Committee Updates

The board discussed scheduling for next year's meetings, received a copy of The Brown Act, and received an update from the student representative on selecting next year's student board member. Board member Serrano also shared progress on an alumni engagement project and observed that rising students are enthusiastic about AP courses. Board member Romero noted that discussions regarding the culture and climate committee and student/staff surveys were underway.

B. LCAP Mid-Year Update

Discussion focused on alignment with the strategic plan, student outcomes, and equity for high-need groups. Board members appreciated the updated metrics and integration of the LCAP with the WASC goals and strategic plan, noted areas needing more attention and suggested additional focus on English learners, students with disabilities, and multilingual recognition. They also acknowledging the limitations of mid-year data and shared ideas for alternative 3-year goals for LCAP metrics.

C. LCFF Priority 1 Local Indicator

Data from 2023–24 and is required to be presented by the state. Discussion highlighted that many teachers are now making adequate progress toward their clear credentials, an

improvement from previous years when some were in limbo with waivers or emergency permits.

D. Discuss WASC Draft

Members noted the report effectively showcases progress by presenting ample data and evidence accompanied by strong analysis and implications for adaptations. Board members entered suggested edits directly on the online document or will forward them this week for consideration/incorporation. iChapter 4, which includes draft goals, is still pending, with planned alignment between LCAP and WASC goals, emphasizing support for all learners, college and career readiness, and culture and engagement; a draft of this section will be sent the board's Curriculum and Instruction Review Advisory Committee prior to submission to on February 13th. The board will formally review the goals after the visiting committee's April 13–15 visit.

V. Action Items

A. School Accountability Report Card (SARC)

Enrique Romero made a motion to approve MWA's SARC.
Felicia Selva seconded the motion.
Valera Serrano gave a preferential vote to approve this item.

Board noted a couple of discrepancies between data here and LCAP data and these will be addressed before final submission.
The board **VOTED** unanimously to approve the motion.

B. Academic Calendar 2026-27

Felicia Selva made a motion to approve the 2026-27 Academic Calendar.
Esther Hugo seconded the motion.
Valera Serrano gave a preferential vote to approve this item.
The board **VOTED** unanimously to approve the motion.

C. Clayton Valley - Adult Transition Program

Esther Hugo made a motion to approve the Clayton Valley MOU.
Felicia Selva seconded the motion.
Valera Serrano gave a preferential vote to approve this item.
The board **VOTED** unanimously to approve the motion.

D. Seneca Agreement Amendment

Enrique Romero made a motion to approve the amendment to the Seneca agreement.
Felicia Selva seconded the motion.
Valera Serrano gave a preferential vote to approve this item.
The board **VOTED** unanimously to approve the motion.

E. Rippling HRIS Platform

Felicia Selva made a motion to Approve the transition to the Rippling HRIS platform.
Esther Hugo seconded the motion.
Valera Serrano gave a preferential vote to approve this item.
The board **VOTED** unanimously to approve the motion.

VI. Consent Action Items

A. Vendor Invoices for December 2025

Felicia Selva made a motion to Approve all consent agenda items.
Esther Hugo seconded the motion.
Valera Serrano gave a preferential vote to approve this item.
The board **VOTED** unanimously to approve the motion.

B. Accept Minutes: December Board Meeting

Felicia Selva made a motion to approve the minutes from December Board Meeting on 12-15-25.
Esther Hugo seconded the motion.
Valera Serrano gave a preferential vote to approve this item.
The board **VOTED** unanimously to approve the motion.

VII. Closed Session

A. Public Employee Appointment

The board reconvened from closed session and announced that Alicia Malet Klein, Enrique Romero, and Felicia Salva will form a committee to oversee the appointment of the Executive Director by the June meeting and will coordinate related stakeholder engagement.

VIII. Discussion Items

A. Appreciations by the Board of Directors

During discussion items, board members expressed appreciation for the work and of supporting staff. Thanks were shared for staff engagement on the Culture and Climate Committee and the collaborative efforts supporting students and families.

B. Schedule of Remaining Board of Directors Meetings for 2025-26

- ~~Sep 8, 2025 at 4pm~~
- ~~Oct 20, 2025 at 4pm~~
- ~~Dec 15, 2025 at 11am~~

- ~~Jan 26, 2025 at 11am~~
- Mar 9, 2026 at 4pm
- **WASC Visit April 13-15, 2026**
- May 4, 2026 at 4pm
- **Graduation Jun 11, 2026 at 6pm**
- Jun 15, 2026 at 11am

IX. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 1:11 PM.

Respectfully Submitted,
Alicia Malet Klein

Coversheet

Accept March Finance Advisory Committee Minutes

Section:	VI. Consent Action Items
Item:	B. Accept March Finance Advisory Committee Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Finance Advisory Committee Meeting on March 4, 2026

APPROVED

Making Waves Academy

Minutes

Finance Advisory Committee Meeting

Date and Time
Wednesday March 4, 2026 at 10:00 AM

Location
Please click the link below to join the webinar:
https://mwacademy.zoom.us/j/82344244988?pwd=NXJQc0IvNDhZVjlEaGVaOEZBaDg1QT09
Passcode: 933369
Or One tap mobile :
US: +16694449171,,82344244988#,,,,*933369# or +16699006833,,82344244988#,,,,*933369#
Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 669 444 9171 or +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 646 931 3860 or +1 929 436 2866 or +1 301 715 8592 or +1 312 626 6799 or +1 386 347 5053 or +1 564 217 2000
Webinar ID: 823 4424 4988
Passcode: 933369
International numbers available: https://mwacademy.zoom.us/u/kIOKXnpaN

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

• De acuerdo con la Ley Brown, la Junta Directiva de la MWA puede escuchar los comentarios, pero no discutirán ni tomarán medidas sobre los temas presentados. La respuesta de los miembros de la Junta Directiva a las declaraciones o preguntas de las personas que comentan temas que no figuran en el orden del día es muy limitada.

- ***Mientras las reuniones se llevan a cabo virtualmente, los miembros del publico que desean hablar durante la junta pueden presentar una solicitud para hablar antes de***

las 9:00 a.m. del día de la reunión de la junta o usar la función de levantar la mano durante las secciones de comentarios públicos de la reunión.

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

Committee Members Present
Alicia Malet Klein (remote), Lori Crawford (remote)

Committee Members Absent
Ken Blum, Sid Landman

Guests Present
Alton B. Nelson Jr. (remote), Bryann Fitzpatrick (remote), Elizabeth Martinez (remote), Lawrence Lee (remote), Mindy Manzo (remote)

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

Alicia Malet Klein called a meeting of the Finance Committee of Making Waves Academy to order on Wednesday Mar 4, 2026 at 10:02 AM.

C. Public Comment

No public comment.
Introduced guest Michelle Giacomini who is working on a project with Ken to create a report for co-founder and major donor Regina Scully.

II. Finance

A. Second Interim Review

The committee noted that the school remains overall under budget, with a revenue decrease tied to lower ADA offset by expense reductions from unfilled positions. Increased special education contracted services, a one-time legal expense, and higher meal participation costs absorbed much of the savings.

The Finance Advisory Committee agreed to recommend the second interim budget for board approval.

B. Cash Flow Discussion

The committee reviewed the school's cash balance commitments and will discuss further at the next meeting. A year-over-year comparison of restricted funds shows a significant reduction this year due to focused efforts to draw down those balances.

C. Miscellaneous

Upcoming projects include finalizing the second interim budget by March 16, presenting it to the board on March 9, continuing budget right-sizing analysis, and beginning development of next year's budget. The committee confirmed the budget timeline, planning detailed drafts by the April 22 meeting, incorporating the May revise for refinement by June 3, with final board approval expected in June.

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:34 AM.

Respectfully Submitted,
Alicia Malet Klein

Documents used during the meeting

- Executive Summary - 2025-26 2nd Interm Budget_FAC.docx.pdf
- Cash Flow Details.pdf

Coversheet

Vendor Invoices for January 2026

Section: VI. Consent Action Items
Item: C. Vendor Invoices for January 2026
Purpose: Vote
Submitted by:
Related Material: Bill Payment List - Jan 2026.pdf

	A	B	C	D	E
1	**Making Waves Academy**				
2	**Bill Payment List**				
3	**January 2026**				
4					
5	**Date**	**Num**	**Vendor**	**Amount**	**Descriptions**
6	1/20/2026	ACH8637-58	AAA Workspace	$ 2,689.31	Supplies
7	1/13/2026	ACH8637-41	AAA Workspace	$ 1,756.88	Supplies
8	1/6/2026	ACH8637-34	Acton Circle, LLC	$ 4,000.00	Contracted Services
9	1/27/2026	ACH8637-69	Adriana San Millan School Psychology and Special Education Services, LLC	$ 7,724.99	SPED Services
10	1/20/2026	ACH8637-54	Adriana San Millan School Psychology and Special Education Services, LLC	$ 7,011.81	SPED Services
11	1/13/2026	ACH8637-37	Adriana San Millan School Psychology and Special Education Services, LLC	$ 7,131.80	SPED Services
12	1/13/2026		Ameriflex LLC	$ 352.00	FSA Administrative Fee
13	1/20/2026	ACH8637-50	Anchor Counseling & Education Solutions	$ 20,202.08	SPED Services
14	1/20/2026	500013	AT&T CALNET	$ 792.15	Utility
15	1/6/2026	ACH8637-29	Bay Area Athletic Assignors - Volleyball	$ 112.00	Contracted Services
16	1/27/2026	ACH8637-66	Bay Area Charters	$ 1,890.00	Transportation for Field Trip and Sport
17	1/20/2026	ACH8637-60	Bay Area Charters	$ 11,066.25	Transportation for Field Trip and Sport
18	1/13/2026	ACH8637-45	Bay Area Charters	$ 2,586.25	Transportation for Field Trip and Sport
19	1/13/2026	ACH8637-46	Bay Area International Translation Services LLC	$ 780.00	Translation Services
20	1/13/2026		California Choice Benefit Administrators	$ 155,964.28	Health Insurance
21	1/6/2026	ACH8637-31	Charter Safe	$ 13,064.00	Liability and Worker Comp Insurance
22	1/28/2026		Chase	$ 10,985.36	Credit Card Payment
23	1/26/2026		Cintas	$ 207.20	Custodial Supplies
24	1/26/2026		Cintas	$ 182.70	Custodial Supplies
25	1/26/2026		Cintas	$ 1,931.07	Custodial Supplies
26	1/13/2026		Cintas	$ 631.14	Custodial Supplies
27	1/13/2026		Cintas	$ 516.57	Custodial Supplies
28	1/13/2026		Cintas	$ 3,920.01	Custodial Supplies
29	1/20/2026	500015	Clayton Valley Charter High School	$ 30,000.00	SPED Servicess
30	1/16/2026		Click & Pledge	$ 17.50	Contracted Services
31	1/13/2026		Colonial Life	$ 311.10	Health Insurance
32	1/20/2026		Comcast	$ 5,011.48	Internet Provider
33	1/20/2026	ACH8637-61	Concur Technologies, Inc.	$ 423.60	IT Contracted Services
34	1/27/2026	500020	Contra Costa Health Services	$ 1,182.00	Contracted Services
35	1/6/2026	ACH8637-26	Cornerstone Educational Solutions	$ 9,225.12	Contracted Services
36	1/20/2026		Corodata	$ 79.30	Storage Fee
37	1/20/2026		Corodata	$ 57.19	Storage Fee
38	1/13/2026	ACH8637-38	Cross Country Education	$ 116.39	SPED Services
39	1/13/2026		Cruz-Reiber, Jeannette	$ 900.00	Contracted Services

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	A	B	C	D	E
1	**Making Waves Academy**				
2	**Bill Payment List**				
3	**January 2026**				
4					
5	**Date**	**Num**	**Vendor**	**Amount**	**Descriptions**
40	1/20/2026	500018	Dell Marketing L.P.	$ 16,724.54	IT Supplies
41	1/20/2026	500014	Department of Justice	$ 17.00	Staff Recruitment
42	1/6/2026	ACH8637-32	Dialink Corporation	$ 2,301.02	IT Contracted Services
43	1/20/2026	500017	East Bay Basketball Officials Association	$ 380.00	Contracted Services
44	1/13/2026	500011	East Bay Basketball Officials Association	$ 190.00	Contracted Services
45	1/6/2026		EBMUD	$ 399.36	Utility
46	1/6/2026		EBMUD	$ 246.00	Utility
47	1/6/2026		EBMUD	$ 942.96	Utility
48	1/6/2026		EBMUD	$ 177.84	Utility
49	1/6/2026		EBMUD	$ 331.20	Utility
50	1/6/2026		EBMUD	$ 356.02	Utility
51	1/6/2026		EBMUD	$ 441.22	Utility
52	1/6/2026		EBMUD	$ 314.16	Utility
53	1/6/2026		EBMUD	$ 645.70	Utility
54	1/6/2026		EBMUD	$ 5,595.82	Utility
55	1/6/2026		EBMUD	$ 908.88	Utility
56	1/6/2026		EBMUD	$ 177.84	Utility
57	1/6/2026		EBMUD	$ 908.88	Utility
58	1/6/2026		EBMUD	$ 766.86	Utility
59	1/6/2026		EBMUD	$ 466.78	Utility
60	1/6/2026		EBMUD	$ 908.88	Utility
61	1/6/2026		EBMUD	$ 152.28	Utility
62	1/27/2026	ACH8637-63	Edge Pursuit, LLC	$ 1,870.90	Contracted Services
63	1/13/2026		Edmentum	$ 240.00	IT Contracted Services
64	1/20/2026	500016	EdTec Inc	$ 1,401.75	School Attendance Service
65	1/27/2026	ACH8637-64	Global Office Inc	$ 1,583.45	Copier Lease
66	1/6/2026	ACH8637-30	Global Office Inc	$ 14,948.37	Copier Lease
67	1/13/2026	ACH8637-47	Hanna Interpreting Services LLC	$ 505.95	Contracted Services
68	1/26/2026		Jostens	$ 1,532.60	Graduation Supplies
69	1/13/2026	ACH8637-35	Justifacts Credential Verification, Inc	$ 142.96	Background Check
70	1/20/2026	ACH8637-51	Kronos	$ 5,776.20	Payroll system
71	1/20/2026	ACH8637-52	Law Offices of Young, Minney & Corr, LLP	$ 3,160.50	Legal Fees
72	1/6/2026	ACH8637-27	Layered Education	$ 1,050.00	Contracted Services
73	1/6/2026	ACH8637-28	LBM, Business Services Inc.	$ 1,500.00	E-Rate

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	A	B	C	D	E
1	**Making Waves Academy**				
2	**Bill Payment List**				
3	**January 2026**				
4					
5	**Date**	**Num**	**Vendor**	**Amount**	**Descriptions**
74	1/20/2026	ACH8637-56	Linde Group	$ 446.00	IT Support
75	1/13/2026	ACH8637-43	Linde Group	$ 29,269.80	IT Support
76	1/6/2026	ACH8637-33	Making Waves Education Foundation	$ 161,073.00	School Lease
77	1/27/2026	ACH8637-71	Manzo, Mindy	$ 6,125.00	Contracted Services
78	1/13/2026	ACH8637-36	Marin Benefits Administrators	$ 350.00	Contracted Services
79	1/20/2026	ACH8637-49	Mineral Tree, Inc	$ 52.15	Contracted Services
80	1/13/2026	ACH8637-42	Nob Hill Catering Inc	$ 27,426.25	Student Food
81	1/27/2026	ACH8637-62	North Bay Soccer Referee Association Inc	$ 3,330.00	Contracted Services
82	1/20/2026		Office Depot	$ 63.22	Office Supplies
83	1/20/2026		Office Depot	$ 1,796.86	Office Supplies
84	1/20/2026		Office Depot	$ 831.31	Office Supplies
85	1/13/2026	500012	Office Depot	$ 7,977.55	Office Supplies
86	1/6/2026		Pacheco's Cleaning Service	$ 54,500.00	Janitorial Services
87	1/6/2026		PG & E - 0911653377-0	$ 5,883.52	Utility
88	1/6/2026		PG & E - 1229161920-8	$ 14,562.94	Utility
89	1/6/2026		PG & E - 2052957541-5	$ 6,502.93	Utility
90	1/6/2026		PG & E - 2538827590-8	$ 11,086.78	Utility
91	1/6/2026		PG & E - 5344744823-3	$ 4,058.23	Utility
92	1/6/2026		PG & E - 6293019192-9	$ 13,161.39	Utility
93	1/13/2026		PLIC - SBD GRAND ISLAND	$ 21,636.71	Health Insurance
94	1/13/2026		Primo Brands	$ 132.96	Drinking Water Supplies
95	1/27/2026	ACH8637-65	RCM Technologies USA, Inc	$ 6,336.20	SPED Servicess
96	1/13/2026		Republic Services #851	$ 8,314.68	Waste Management
97	1/13/2026		Rids Brother Company Inc	$ 7,361.00	SPED Transportation Service
98	1/20/2026	ACH8637-59	Sage Intacct, Inc.	$ 3,067.50	Accounting Software
99	1/27/2026	ACH8637-70	Scoot Education Inc	$ 10,190.00	Substitutes Fee
100	1/20/2026	ACH8637-55	Scoot Education Inc	$ 9,488.00	Substitutes Fee
101	1/13/2026	ACH8637-40	Scoot Education Inc	$ 7,636.00	Substitutes Fee
102	1/27/2026	ACH8637-67	Seneca Family of Agencies	$ 3,495.00	SPED Services
103	1/13/2026	ACH8637-44	Seneca Family of Agencies	$ 24,375.00	SPED Services
104	1/27/2026		SVT Gruppe, Inc.	$ (1,008.00)	Contracted Services
105	1/26/2026		SVT Gruppe, Inc.	$ 1,008.00	Contracted Services
106	1/26/2026		SVT Gruppe, Inc.	$ 1,008.00	Contracted Services
107	1/27/2026	ACH8637-68	Swing Education, Inc	$ 5,075.00	Substitutes Fee

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	A	B	C	D	E
1	**Making Waves Academy**				
2	**Bill Payment List**				
3	**January 2026**				
4					
5	**Date**	**Num**	**Vendor**	**Amount**	**Descriptions**
108	1/20/2026	ACH8637-57	Swing Education, Inc	$ 4,350.00	Substitutes Fee
109	1/13/2026	ACH8637-39	Swing Education, Inc	$ 9,425.00	Substitutes Fee
110	1/13/2026		T-Mobile	$ 2,755.12	Telephone
111	1/13/2026		T-Mobile	$ 2,035.00	Telephone
112	1/20/2026	500019	Tailor Made Institute	$ 210.00	Contracted Services
113	1/20/2026	ACH8637-48	Talkspace Provider Network, PA	$ 5,250.00	Psychologist
114	1/20/2026	ACH8637-53	The Speech Pathology Group	$ 732.00	SPED Services
115	1/6/2026		vChief	$ 16,100.00	Contracted Services
116	1/13/2026		Vision Service Plan	$ 1,551.44	Health Insurance
117	1/6/2026		Wells Fargo Vendor Financial Services, LLC	$ 2,058.91	Copier Lease
118	1/6/2026		Wells Fargo Vendor Financial Services, LLC	$ 3,740.28	Copier Lease
119			**January 2026**	**$ 874,708.18**	
120					
121			**January 2025**	**$ 895,702.11**	

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