Making Waves Academy Contra Costa County Office of Education Contra Costa County

#### 2022-23 Unaudited Actuals Charter School Alternative Form Certification

07 10074 0114470 Form ALT D8A9PWZ3UD(2022-23)

# CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2022 to June 30, 2023

# CHARTER SCHOOL CERTIFICATION

	Charter School Name:	Making Waves Academy	
	CDS #:	07-10074-0114470	
	Charter Approving Entity:	Contra Costa County Office of Education	
	County:	Contra Costa	
	Charter #:	0868	
NOTE: An Alternative Form submitted to the Ca	alifornia Department o	f Education will not be considered a valid submission	n if the following information is missing:
For information regarding this report, please contact	t:		
For County Fiscal Contact:	For Appro	ving Entity:	For Charter School:
Daniela Parasidis	Daniela Pa	arasidis	Alton B. Nelson, Jr.
Name	Name		Name
Deputy Superintendent	Deputy Su	perintendent	Alton B. Nelson, Jr.
Title	Title	·	Title
925-942-3118	925-942-3	418	510-262-1511
Telephone	Telephone		Telephone
dparasidis@cccoe.k12.ca.us	•	@cccoe.k12.ca.us	anelson@mwacademy.org
Email address	Email add		Email address
To the entity that approved the charter school:			
2022-23 CHARTER SCHOOL UNAUDITED ACTUAL Education Code Section 42100(b).	ALS FINANCIAL REPOR	T ALTERNATIVE FORM: This report has been approve	d, and is hereby filed by the charter school pursuant to
Signed:		Date:	
	Charter School Officia	al	
	(Original signature required)		
Printed Name:	Alton B. Nelson, Jr.	Title:	Chief Executive Officer
To the County Superintendent of Schools:			
	ALS FINANCIAL REPOR	T ALTERNATIVE FORM: This report is hereby filed wit	h the County Superintendent pursuant to Education Code
Section 42100(a).		, , , , , , , , , , , , , , , , , , ,	Coanty capatintonias it paradatit to Education coals
Signed:		Date:	
	Authorized Representative of Charter Approving Enti	ty	
	(Original signature required)		
Printed Name:	Daniela Parasidis	Title:	Deputy Superintendent
		<del></del>	
To the Superintendent of Public Instruction:			
2022-23 CHARTER SCHOOL UNAUDITED ACTUA Schools pursuant to Education Code Section 42100		T ALTERNATIVE FORM: This report has been verified	for mathematical accuracy by the County Superintendent of
Signed:		Date:	
	County Superintendent/Design	ee	
	(Original signature required)		

### 2022-23 Unaudited Actuals Charter School Alternative Form Alternative Form

07 10074 0114470 Form ALT D8A9PWZ3UD(2022-23)

Printed: 9/1/2023 2:34 PM

### CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2022 to June 30, 2023

Charter School Name: Making Waves Academy

CDS #: 07-10074-0114470

Charter Approving Entity: Contra Costa County Office of Education

County: Contra Costa

Charter #: 0868

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

	Description	Object Code	Unrestricted	Restricted	Total
. REVEN	NUES				
1. L	CFF Sources				
	State Aid - Current Year	8011	9,016,551.00		9,016,551
	Education Protection Account State Aid - Current Year	8012	910,709.00		910,709
	State Aid - Prior Years	8019	0.00		0
	Transfers to Charter Schools in Lieu of Property Taxes	8096	3,552,383.00		3,552,383
	Other LCFF Transfers	8091, 8097			C
	Total, LCFF Sources		13,479,643.00	0.00	13,479,643
<b>2</b> . F	ederal Revenues (see NOTE in Section L)				
	No Child Left Behind/Every Student Succeeds Act	8290			(
	Special Education - Federal	8181, 8182		165,011.00	165,011
	Child Nutrition - Federal	8220		301,309.00	301,309
	Donated Food Commodities	8221			(
	Other Federal Revenues	8110, 8260-8299		1,414,770.00	1,414,770
	Total, Federal Revenues		0.00	1,881,090.00	1,881,090
<b>3</b> . C	Other State Revenues				
	Special Education - State	StateRev SE		937,637.00	937,637
	All Other State Revenues	StateRev AO	1,576,363.00	2,307,997.00	3,884,360
	Total, Other State Revenues		1,576,363.00	3,245,634.00	4,821,99
<b>4.</b> C	Other Local Revenues				
	All Other Local Revenues	LocalRev AO	6,438,296.00	325,572.00	6,763,868
	Total, Local Revenues		6,438,296.00	325,572.00	6,763,868
5. T	OTAL REVENUES		21,494,302.00	5,452,296.00	26,946,598
. EXPEN	NDITURES (see NOTE in Section L)		<u> </u>	<u> </u>	<u> </u>
	Certificated Salaries				
	Certificated Teachers' Salaries	1100	2,954,116.00	2,064,463.00	5,018,57
	Certificated Pupil Support Salaries	1200	655,009.00		655,00
	Certificated Supervisors' and Administrators' Salaries	1300	1,081,212.00		1,081,21
	Other Certificated Salaries	1900	409,282.00	45,629.00	454,91
	Total, Certificated Salaries	Ī	5.099.619.00	2,110,092.00	7,209,71
<b>2</b> . N	Ioncertificated Salaries		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,
	Noncertificated Instructional Salaries	2100	623,932.00	279,280.00	903,212
	Noncertificated Support Salaries	2200	671,254.00	70,836.00	742,09
	Noncertificated Supervisors' and Administrators' Salaries	2300	239,314.00	325,572.00	564,88
	Clerical, Technical and Office Salaries	2400	729,661.00	0.00	729,66
	Other Noncertificated Salaries	2900	246,374.00	0.00	246,37
	Total, Noncertificated Salaries	2000	2,510,535.00	675,688.00	3,186,22
	Description	Object Code	Unrestricted	Restricted	Total
2 -	Employ ee Benefits	Object Code	Gillestricted	Restricted	I Utai
ა. ⊏	STRS	3101-3102	1 346 013 00		1,346,91
			1,346,913.00		
	PERS	3201-3202			C

Neath and Warfam Favorition	Contra Costa County		Alternative Form			D0A9F W230D(2022-23)
Morean' Compensation Insulance   901-1867   118,086.00   100   0.00		Health and Welfare Benefits	3401-3402	1,666,470.00		1,666,470.00
ONE   Accidence   April 1972   One		Unemployment Insurance	3501-3502	68,750.00		68,750.00
OPES_Active Employees		Workers' Compensation Insurance	3601-3602	118,898.00		118,898.00
Control Employee Benefits   3001-2002   1,577.318.00   0.00   5.256.256.206.00		OPEB, Allocated	3701-3702			0.00
Richita resignate Benefit is		OPEB, Active Employees	3751-3752			0.00
A Boots and Supprier		Other Employee Benefits	3901-3902	1,677,318.00		1,677,318.00
Agriove of metitooks and Core curicular Meterials 4100 (201.00		Total, Employee Benefits		5,258,358.00	0.00	5,258,358.00
Section on Chem Performance Materials	4. Books a	nd Supplies				
Maintenia and Expiplies		Approved Textbooks and Core Curricula Materials	4100	130,421.00		130,421.00
Nonceptainable Equipment		Books and Other Reference Materials	4200	626.00		626.00
Food   1,000		Materials and Supplies	4300	362,211.00	31,919.00	394,130.00
Food   1,000		Noncapitalized Equipment	4400	221,174.00		221,174.00
S. Services and Other Operating Expenditures		Food	4700	0.00	385,378.00	385,378.00
S. Services and Other Operating Expenditures		Total, Books and Supplies		714.432.00	417.297.00	1.131.729.00
Subagreements for Services	5. Services			,	,	, , , , , , ,
Travel and Conferences			5100			0.00
Dues and Memberships				53.712.00	75.567.00	
Insurance					7,11	
Coparations and Housekeeping Services						
Rentals, Leases, Repairs, and Noncap. Improvements 5600 80.4,819.00 1,388.980.00 2,173,727.00						
Transfers of Direct Costs   \$700-8799   \$0.00   \$0.4,744.00   \$0.00					1 368 908 00	
Professional/Consulting Services and Operating Expend.   \$800   \$4,007.271.00   \$64,744.00   \$4,812.015.00   \$152.024.00   \$15				004,010.00	1,000,000.00	
Communications   5900   152,024.00   152,0				4 007 271 00	804 744 00	
Capital Outlay					004,744.00	
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements of Buildings 6200 Buildings and Improvements of Buildings 8200 Books and Media for New School Libraries or Major Expansion of School Libraries or Major Expansion of School Libraries or Major Equipment 6400 Equipment 6500 Equipment 7500 Lease Assetts 6600 Depreciation Expense (accrual basis only) 8900 Total, Capital Outlay 8000 Transfers of Pass-Through Revenues to Other LEAs 711-7213 Transfers of Apportionments to Other LEAs 7211-7213 Transfers of Apportionments to Other LEAs - Spec. Ed 7221-722385 Transfers of Apportionments to Other LEAs - All Other 7221-722380 All Other Transfers 7281-7299 Det Service: Interest 7438 Principal (for modified accrual basis only) 7439 Total Dett Service Description Object Code Unrestricted Restricted 120,000 Total, Cherch Outgo  8. TOTAL EXPENDITURES Description Object Code Unrestricted Restricted Total Other Financian Sources / Uses AND USES (A5-81) D. OTHER FINANCING SOURCES / USES			5500		2 240 210 00	
Cobjects 8100-6170, 6200-6500 modified accrual basis only)   Land and Land improvements of Buildings   6200   0.000		Total, Services and Other Operating Experiences		0,703,218.00	2,249,219.00	9,012,437.00
Cobjects 8100-6170, 6200-6500 modified accrual basis only)   Land and Land improvements of Buildings   6200   0.000	6. Capital (	Outlay				
Land and Land Improvements 6 Buildings 6200 6200 800 800 800 900 900 900 900 900 900 9						
Buildings and Improvements of Buildings   6200			6100-6170			0.00
Books and Media for New School Libraries or Major   Expansion of School Libraries   6300   0.00		·				
Expansion of School Libraries   6300   Equipment   6400   0.00     Equipment Replacement   6500   0.00   0.00     Equipment Replacement   6500   0.00   0.00     Lease Assets   6600   18,200.00   18,200.00   18,200.00     Depreciation Expense (accrual basis only)   6900   18,200.00   18,200.00   18,200.00     Amortization Expense - Lease Assets   6910   18,200.00   0.00   18,200.00     Total, Capital Outlay   7110-7143   710			0200			0.00
Equipment Replacement 6500			6300			0.00
Equipment Replacement   6500   0.00						
Lease Assets   6600						
Depreciation Expense (accrual basis only)   6900   18,200.00   18,200.00   0.						
Amortization Expense - Lease Assets 6910 Total, Capital Outlay 7. Other Outgo Tiultion to Other Schools Transfers of Pass-Through Revenues to Other LEAs 7110-7143 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-72238E Transfers of Apportionments to Other LEAs - All Other 7221-72238E All Other Transfers of Indirect Costs 7300-7399 Debt Service: Interest 7438 Principal (for modified accrual basis only) 7439 Total Debt Service Total, Other Outgo 0,00 8. TOTAL EXPENDITURES Description Object Code Unrestricted Restricted 751,129,940.00  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-88) Other Financing Sources / Uses  Other Financing Sources / Uses Other Financing Sources / Uses				18 200 00		
Total, Capital Outlay  7. Other Outgo  Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs T711-713 Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments				10,200.00		
7. Other Outgo  Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAS T211-7213 Transfers of Apportionments to Other LEAS - Spec. Ed. Transfers of Apportionments to Other LEAS - Spec. Ed. Transfers of Apportionments to Other LEAS - All Other Transfers of Apportionments to Other LEAS - All Other Transfers of Apportionments to Other LEAS - All Other Transfers of Indirect Costs Transfers of Apportions Transfers of Apportionments to Other LEAS - All Other Transfers of Apportionments to Other LEAS - All Other Transfers of Apportionments to Other LEAS - Transfers Transf		•	0310	10 200 00	0.00	
Tuition to Other Schools 7110-7143 0.00 Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223AO 0.00 All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 0.00 Debt Service: Interest 7438 0.00 Principal (for modified accrual basis only) 7439 0.00 Total Other Service 0.00 Total, Other Outgo 0.00 Total, Other Outgo 0.00 Total CEXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS-B8)  D. OTHER FINANCING SOURCES / USES  1 Other 8803.8879	7 Other O			18,200.00	0.00	18,200.00
Transfers of Pass-Through Revenues to Other LEAs   7211-7213   0.00	7. Other Of	·	7440 7440			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.   7221-7223SE   0.00						
Transfers of Apportionments to Other LEAs - All Other   7221-7223AO		· ·				
All Other Transfers 7281-7299 0.00 Transfers of Indirect Costs 7300-7399 0.00  Debt Service:  Interest 7438 0.00  Principal (for modified accrual basis only) 7439 0.00  Total Debt Service 0.00  Total, Other Outgo 0.00  8. TOTAL EXPENDITURES 0.00  Description 0.00  Object Code Unrestricted Restricted Total  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)  D. OTHER FINANCING SOURCES / USES						
Transfers of Indirect Costs   7300-7399   0.00     Debt Service:		••				
Debt Service:						
Interest   7438   0.00     Principal (for modified accrual basis only)   7439   0.00     Total Debt Service   0.00   0.00   0.00     Total, Other Outgo   0.00   0.00   0.00     8. TOTAL EXPENDITURES   20,364,362.00   5,452,296.00   25,816,658.00     C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES   1,129,940.00   0.00   1,129,940.00     Description   0bject Code   Unrestricted   Restricted   Total     C. EXCESS (A5-B8)   1,129,940.00   0.00   1,129,940.00     Other FINANCING SOURCES / USES   1,129,940.00   0.00   0.00   0.00     Other FINANCING SOURCES / USES   1,129,940.00   0.00   0.00   0.00     Other FINANCING SOURCES / USES   0.00   0.00   0.00   0.00   0.00   0.00     Other FINANCING SOURCES / USES   0.00   0.			7300-7399			0.00
Principal (for modified accrual basis only)         7439         0.00           Total Debt Service         0.00         0.00         0.00           Total, Other Outgo         0.00         0.00         0.00           8. TOTAL EXPENDITURES         20,364,362.00         5,452,296.00         25,816,658.00           C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)         1,129,940.00         0.00         1,129,940.00           D. OTHER FINANCING SOURCES / USES         1,00ther         8930,8979         8930,8979         1,129,940.00         0.00         1,129,940.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         1,129,940.00         0.00         0.00         1,129,940.00         0.00         0.00         1,129,940.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.0						
Total Debt Service						
Total, Other Outgo   0.00   0.00   0.00   0.00			7439			
8. TOTAL EXPENDITURES  20,364,362.00 5,452,296.00 25,816,658.00  Description Object Code Unrestricted Restricted Total  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) D. OTHER FINANCING SOURCES / USES  1 Other  8930,8979					0.00	0.00
Description  Object Code  Unrestricted  Restricted  Total  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)  D. OTHER FINANCING SOURCES / USES  Other  Other		Total, Other Outgo		0.00	0.00	0.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)  D. OTHER FINANCING SOURCES / USES  Other  R930-R979	8. TOTAL E	EXPENDITURES		20,364,362.00	5,452,296.00	25,816,658.00
AND USES (A5-B8)  D. OTHER FINANCING SOURCES / USES  1 Other  8930-8979		Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES  Other  8930-8979			OTHER FINANCING SOURCES	1,129,940.00	0.00	1,129,940.00
Other 8930-8979						
1 1 8430-8479	Other					
	1		8930-8979			0.00

	2	Less: Other	7630-7699			
	۷.	Uses	7030-7099			0.00
	3.	Contributions Between Unrestricted and Restricted Accounts				
		(must net to zero)	8980-8999			0.00
	4.	TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
F		T INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		1,129,940.00	0.00	1,129,940.00
		ND BALANCE / NET POSITION		1,120,010.00	0.00	1,120,010.00
•		Beginning Fund Balance/Net Position				
		a. As of July 1	9791	6,990,804.00		6,990,804.00
		b. Adjustments/Restatements	9793, 9795	0,000,001.00		0.00
		c. Adjusted Beginning Fund Balance /Net Position	0.00, 0.00	6,990,804.00	0.00	6,990,804.00
	•	Ending Fund Balance /Net Position, June 30 (E+F1c)				
	2.			8,120,744.00	0.00	8,120,744.00
		Components of Ending Fund Balance (Modified Accrual Basis only)				
		a. Nonspendable	0744			0.00
		Revolving Cash (equals Object 9130)     Object 9130)	9711			0.00
		2. Stores (equals Object 9320)	9712			0.00
		Prepaid Expenditures (equals Object 9330)	9713			0.00
		4. All Others	9719			0.00
		b. Restricted	9740			0.00
		c. Committed				
		Stabilization Arrangements	9750			0.00
		2. Other Commitments	9760			0.00
		d. Assigned	9780			0.00
		e. Unassigned/Unappropriated				
		Reserve for Economic Uncertainties	9789			0.00
		2. Unassigned/Unappropriated Amount	9790M			0.00
	3.	Components of Ending Net Position (Accrual Basis only)				
		a. Net Investment in Capital Assets	9796	0.00		0.00
		b. Restricted Net Position	9797			0.00
		c Uprestricted Not Position	07004	8 120 744 00	0.00	8 120 744 00
		c. Unrestricted Net Position	9790A	8,120,744.00	0.00	8,120,744.00
	Λ 9.0	Description	9790A  Object Code	8,120,744.00 Unrestricted	0.00 Restricted	8,120,744.00 <b>Total</b>
G.		Description SETS				
G.		Description SETS Cash	Object Code	Unrestricted		Total
G.		Description  SETS  Cash  In County Treasury	Object Code			<b>Total</b> 0.00
G.		Description  SETS  Cash  In County Treasury  Fair Value Adjustment to Cash in County Treasury	9110 9111	Unrestricted 0.00	Restricted	Total 0.00 0.00
G.		Description  SETS  Cash  In County Treasury  Fair Value Adjustment to Cash in County Treasury In Banks	9110 9111 9120	Unrestricted		0.00 0.00 8,494,368.00
G.		Description  SETS  Cash  In County Treasury  Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund	9110 9111 9120 9130	Unrestricted 0.00	Restricted	0.00 0.00 8,494,368.00 0.00
G.		Description  SETS  Cash  In County Treasury  Fair Value Adjustment to Cash in County Treasury  In Banks  In Revolving Fund  With Fiscal Agent/Trustee	9110 9111 9120 9130 9135	Unrestricted 0.00	Restricted	0.00 0.00 8,494,368.00 0.00
G.	1.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit	9110 9111 9120 9130 9135 9140	Unrestricted 0.00	Restricted	0.00 0.00 8,494,368.00 0.00 0.00
G.	1.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments	9110 9111 9120 9130 9135 9140 9150	Unrestricted 0.00 4,626,353.00	Restricted	0.00 0.00 8,494,368.00 0.00 0.00 0.00
G.	<ol> <li>2.</li> <li>3.</li> </ol>	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable	9110 9111 9120 9130 9135 9140 9150 9200	Unrestricted 0.00	Restricted	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 0.00 5,958,257.00
G.	2. 3. 4.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Rev olving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments	9110 9111 9120 9130 9135 9140 9150 9200 9290	Unrestricted 0.00 4,626,353.00	Restricted	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00
G.	<ol> <li>2.</li> <li>3.</li> </ol>	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320	0.00 4,626,353.00 5,958,257.00	Restricted	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 0.00
G.	1. 2. 3. 4. 5. 6.	Description  SETS  Cash  In County Treasury  Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses)	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330	0.00 4,626,353.00 5,958,257.00 389,343.00	Restricted	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 0.00 389,343.00
G.	2. 3. 4. 5. 6. 7.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	0.00 4,626,353.00 5,958,257.00	Restricted	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 0.00 389,343.00 427,788.00
G.	1. 2. 3. 4. 5. 6. 7. 8.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380	0.00 4,626,353.00 5,958,257.00 389,343.00	Restricted	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 0.00 389,343.00 427,788.00 0.00
G.	2. 3. 4. 5. 6. 7.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only)	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	0.00 4,626,353.00 5,958,257.00 389,343.00	Restricted 3,868,015.00	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 389,343.00 427,788.00 0.00
G.	1. 2. 3. 4. 5. 6. 7. 8. 9.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only) TOTAL ASSETS	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380	0.00 4,626,353.00 5,958,257.00 389,343.00	Restricted	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 0.00 389,343.00 427,788.00 0.00
G.	2. 3. 4. 5. 6. 7. 8. 9.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only) TOTAL ASSETS  FERRED OUTFLOWS OF RESOURCES	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380 9400-9489	0.00 4,626,353.00 5,958,257.00 389,343.00 427,788.00	Restricted 3,868,015.00	0.00 0.00 8,494,368.00 0.00 0.00 0.00 0.00 5,958,257.00 0.00 389,343.00 427,788.00 0.00 0.00 15,269,756.00
	2. 3. 4. 5. 6. 7. 8. 9. 10. DEF	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Rev olving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only) TOTAL ASSETS  FERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380	0.00 4,626,353.00 5,958,257.00 389,343.00 427,788.00	3,868,015.00	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 389,343.00 427,788.00 0.00
	2. 3. 4. 5. 6. 7. 8. 9. 10. DEF	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only) TOTAL ASSETS  FERRED OUTFLOWS OF RESOURCES	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380 9400-9489	0.00 4,626,353.00 5,958,257.00 389,343.00 427,788.00	Restricted 3,868,015.00	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 389,343.00 427,788.00 0.00 0.00 15,269,756.00
н.	2. 3. 4. 5. 6. 7. 8. 9. 10. DEF 1. 2.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Rev olving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only) TOTAL ASSETS  FERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380 9400-9489	0.00 4,626,353.00 5,958,257.00 389,343.00 427,788.00	3,868,015.00	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 389,343.00 427,788.00 0.00 15,269,756.00
н.	1. 2. 3. 4. 5. 6. 7. 8. 9. 10. DEF 1. 2.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only) TOTAL ASSETS  FERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380 9400-9489	0.00 4,626,353.00 5,958,257.00 389,343.00 427,788.00	3,868,015.00	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 389,343.00 427,788.00 0.00 15,269,756.00
н.	1. 2. 3. 4. 5. 6. 7. 8. 9. 10. DEF 1. 2.	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receivable Capital Assets (accrual basis only) TOTAL ASSETS  FERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS  MBILITIES	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380 9400-9489	0.00 4,626,353.00 5,958,257.00 389,343.00 427,788.00 11,401,741.00	3,868,015.00	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 0.00 389,343.00 427,788.00 0.00 0.00 15,269,756.00 0.00
н.	1. 2. 3. 4. 5. 6. 7. 8. 9. 10. DEF 1. 2. LIA	Description  SETS  Cash  In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Rev olv ing Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receiv able Due from Grantor Gov ernments Stores Prepaid Expenditures (Expenses) Other Current Assets Lease Receiv able Capital Assets (accrual basis only) TOTAL ASSETS  FERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS  ABILITIES Accounts Pay able	9110 9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9380 9400-9489	0.00 4,626,353.00 5,958,257.00 389,343.00 427,788.00 11,401,741.00	3,868,015.00	Total  0.00 0.00 8,494,368.00 0.00 0.00 0.00 5,958,257.00 0.00 389,343.00 427,788.00 0.00 0.00 15,269,756.00 0.00 0.00

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	5. Long-Term Liabilities (accrual basis only)	9660-9669	1,310,985.00		1,310,985.00
	6. TOTAL LIABILITIES		3,280,998.00	3,868,015.00	7,149,013.00
J.	DEFERRED INFLOWS OF RESOURCES				
	1. Deferred Inflows of Resources	9690			0.00
	2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K.	FUND BALANCE /NET POSITION				
	Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
	(must agree with Line F2)		8,120,743.00	0.00	8,120,743.00

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

	Federal Program Name (If no amounts, indicate "NONE")		Capital Outlay	Debt Service	Total
a.	NONE	\$			0.00
b.	NONE				0.00
C.	NONE	-			0.00
d.	NONE				0.00
e.	NONE				0.00
f.	NONE				0.00
g.	NONE				0.00
h.	NONE				0.00
i.	NONE				0.00
j.	NONE				0.00
	TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT	SERVICE	0.00	0.00	0.00

## 2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

			Amount
	Objects of Expenditures		(Enter "0.00" if none)
a.	Certificated Salaries	1000-1999	0.00
b.	Noncertificated Salaries	2000-2999	0.00
C.	Employ ee Benefits	3000-3999 except 3801-3802	0.00
d.	Books and Supplies	4000-4999	0.00
e.	Services and Other Operating Expenditures	5000-5999	0.00
	TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

	Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a.		NONE	
b.		NONE	
C.		NONE	
d.		NONE	
	TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a.	Total Expenditures (B8)	25,816,658.00
b.	Less Federal Expenditures (Total A2)	
	[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,881,090.00
c.	Subtotal of State & Local Expenditures	23,935,568.00
	[a minus b]	
d.	Less Community Services	0.00
	[L2 Total]	
e.	Less Capital Outlay & Debt Service	18,200.00
	[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f.	Less Supplemental Expenditures made as the result of a Presidentially	0.00

Making Waves Academy Contra Costa County Office of Education Contra Costa County

### 2022-23 Unaudited Actuals Charter School Alternative Form Alternative Form

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Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

23,917,368.00