



Connecting Waters Charter Schools

CWCS Board of Directors Meeting

(A California Non-Profit Public Benefit Corporation)

Published on October 10, 2025 at 10:09 AM PDT

Date and Time

Thursday October 16, 2025 at 3:00 PM PDT

Location

Connecting Waters Central Valley Resource Center, Board Room
2300 E. Briggsmore Ave. Modesto, CA 95355

Additional Teleconference Locations:

- Connecting Waters East Bay Resource Center, Bay Bridge Room (Room 3)
703 C Street, Union City, CA 94587
- Connecting Waters Charter School Waterford Resource Center
12705 Bentley Street, Waterford, CA 95386
- Livestream link view only: <https://us02web.zoom.us/j/85271398615#success>

Agenda Posting Locations

This agenda was posted at least 72 hours prior to the meeting at the following locations: Connecting Waters Charter Schools, 12420 Bentley Street, Waterford, CA 95386; Connecting Waters Charter School Resource Center, 12705 Bentley Street, Waterford CA, 95386; Connecting Waters East Bay Resource Center, 703 C Street, Union City, CA 94587; Connecting Waters Central Valley Resource Center, 2300 E. Briggsmore Avenue, Modesto, CA 95355.

Instructions for Presentations to the Board by Parents and Citizens

Connecting Waters Charter Schools ("Schools") welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the Schools in public. Your participation assures us of continuing community interest in our Schools. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:

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6. Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all, of the Board members shall be available for public inspection at 12420 Bentley Street, Waterford, California

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Agenda

I. Opening Items

A. Call the Meeting to Order

- B.** Roll Call
- C.** Approval of the October 16, 2025, Board of Directors Agenda
- D.** Pledge of Allegiance
- E.** Hearing of the Public on Non-Agenda Items
- F.** Hearing of the Public on Agenda Items

II. Hearing of the Public on Closed Session Items

III. Closed Session

- A.** Conference With Real Property Negotiators
Government Code 54956.8 Property: 12500 Yosemite Blvd. Waterford, CA 95386
- B.** Public Employee: Discipline/Dismissal/Release
Government Code 54957

IV. Report on Closed Session Actions

- A.** Conference With Real Property Negotiators
Government Code 54956.8 Property: 12500 Yosemite Blvd. Waterford, CA 95386
- B.** Public Employee: Discipline/Dismissal/Release
Government Code 54957

V. Return to Open Session

VI. Administrative Reports

- A.** Student Records Department - Presented by Executive Director, Jerri Levers
- B.** Intake - Presented by Intake Coordinator, Kelly Jacob,

VII. Directors' Reports

- A.** Executive Director's Report

B. Deputy Executive Director Spotlight

VIII. Consent Items

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member to be removed from the Consent Agenda for discussion, there will be no discussion of these items prior to the Board voting on them. The Executive Director and Board Chair recommend approval of all consent agenda items.

A. Approval of Minutes - September 25, 2025, Regular Meeting

B. Approval of New Hires List

Amber Palmer, Communications Assistant
Michelle Langdon, Site Assistant
Amy Rutschow, SGI Tutor (Multiple Subjects)
Jen Flora, SGI Tutor (Multiple Subjects)
Stephanie Kennedy, SGI Tutor (Writing & Comp)
Linda Kucma, Art Instructor

C. Approval of Separations List

Caitlin Modaresi, Administrative Assistant
Teresa Echaide, Executive Administrative/ Board Assistant
Christine Holbrook, Student Records Coordinator/School Registrar

D. Approval of the September 2025 Warrant Report from DMS for Connecting Waters Charter School

E. Approval of the September 2025 Warrant Report from DMS for Connecting Waters Charter School, East Bay

F. Approval of the September 2025 Warrant Report from DMS for Connecting Waters Charter School, Central Valley

G. Approval of the New Vendor List

H. Approval of Items on the Consent Agenda

IX. Items Scheduled for Consideration and/or Action

- A.** Approval of the Amended 2025-2026 Education Specialist Pay Scales
- B.** Approval of the Chief Business Officer Pay Range
- C.** Approval of Resolution 25-26 100 - Design Build

X. Items scheduled for Information & Discussion

- A.** Review of the September Monthly Financials for Connecting Waters Charter School For September 2025
- B.** Review of the September Monthly Financials for Connecting Waters Charter School, East Bay For September 2025
- C.** Review of the September Monthly Financials for Connecting Waters Charter School, Central Valley For September 2025
- D.** 2026-2027 Employee Handbook Discussion
- E.** Board Remarks

XI. Closing Items

- A.** Adjourn Meeting

LCAP/WASC Goals

1. Increase the percentage of students who are on track to graduate college and career-ready.
2. Close the achievement gap for low-performing students in English and Math.
3. Increase the percentage of EL students who achieve proficiency in English Language Arts and Math.
4. Foster positive relationships through community outreach.

Coversheet

Student Records Department - Presented by Executive Director, Jerri Levers

Section: VI. Administrative Reports
Item: A. Student Records Department - Presented by Executive Director, Jerri Levers
Purpose: FYI
Submitted by:

BACKGROUND:

Annual report to the Board

Coversheet

Intake - Presented by Intake Coordinator, Kelly Jacob,

Section: VI. Administrative Reports
Item: B. Intake - Presented by Intake Coordinator, Kelly Jacob,
Purpose: FYI
Submitted by:

BACKGROUND:

Annual report to the Board

Coversheet

Executive Director's Report

Section: VII. Directors' Reports
Item: A. Executive Director's Report
Purpose: FYI
Submitted by:

BACKGROUND:

The Executive Director's report to the Board is a record of all the major events, updates, and training the Executive Director has participated in.

Coversheet

Deputy Executive Director Spotlight

Section: VII. Directors' Reports
Item: B. Deputy Executive Director Spotlight
Purpose: FYI
Submitted by:

BACKGROUND:

The Deputy Executive Director Spotlight is a record of all the major school updates, training, and events the Deputy Executive Director will be sharing with the board.

Coversheet

Approval of Minutes - September 25, 2025, Regular Meeting

Section: VIII. Consent Items
Item: A. Approval of Minutes - September 25, 2025, Regular Meeting
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Meeting of the Board of Directors on September 25, 2025

BACKGROUND:

These are the minutes that reflect the meeting of the Connecting Waters Charter Schools Board of Directors' September 25, 2025 meeting.

APPROVED



Connecting Waters Charter Schools

Minutes

Regular Meeting of the Board of Directors

(A California Non-Profit Public Benefit Corporation)

Date and Time

Thursday September 25, 2025 at 3:00 PM

Location

Connecting Waters Central Valley Resource Center, Board Room
2300 E. Briggsmore Ave. Modesto, CA 95355

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Directors Present

E. Melton, J. Louie-Monzon (remote), K. Corrales, K. Martin, L. Addipah, S. Welch

Directors Absent

K. Fatima

Ex Officio Members Present

J. Levers

Non Voting Members Present

J. Levers

Guests Present

E. Assistants, L. Joseph, M. Miller, T. Hushaw

I. Opening Items

A. Call the Meeting to Order

E. Melton called a meeting of the board of directors of Connecting Waters Charter Schools to order on Thursday Sep 25, 2025 at 3:06 PM.

B. Roll Call

C. Oath of Office - New Board Members

Board Chair Erika Melton gave the oath of office to our new Board Members Stuart Welch and Keith Martin.

Board Member Jennifer Louie-Monzon arrived at 3:12 p.m.

D. Approval of Agenda - September 25, 2025 Regular Meeting

K. Corrales made a motion to approved agenda.

L. Addipah seconded the motion.

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

Roll Call

E. Melton	Aye
J. Louie-Monzon	Aye
L. Addipah	Aye
K. Corrales	Aye
K. Martin	Aye
K. Fatima	Absent
S. Welch	Aye

E. Pledge of Allegiance

Led by: Kristen Corrales

F.

Student Recognitions - Reclassification of ELPAC students

Presented by Gina Ledesma, English Language Coordinator for CWCS, the awards are for those students who have been reclassified as English proficient.

G. Hearing of the Public on Non-Agenda Items

No Members of the public were present

H. Hearing of the Public on Agenda Items

No Members of the public were present

II. Directors' Reports

A. Executive Director's Report

Executive Director, Jerri Levers, reported on a busy and productive start to the school year. The land closing for the CW site is expected within 4–6 weeks, pending final environmental results. A continuation of the staff compensation study is underway, with outreach to previous vendors. Monthly in-person Academic Cabinet meetings have been reinstated to improve collaboration. The CBO position is ready to post pending approval of the salary range. Work is progressing on the Central Valley charter renewal, with petition submission set for November 30. The school opted to remain with our current health benefits to minimize disruption while exploring enhancements to dental, vision, and life insurance coverage. Legislative advocacy efforts were noted, including staff visits to the Capitol and updates on key legislative bills. Jerri addressed the new Tiger Time initiative, noting mixed staff feedback and actionable insights gathered from an initial survey, which was paused due to concerns of skewed responses. A revised survey method is being developed, and a parent survey is already scheduled to go out multiple times throughout the year. The program has shown early student success. Jerri also shared updates on engagement with the Muslim Student Alliance to address scheduling conflicts and provide additional academic rigor. Increased issues with students residing out of the country were noted, prompting a reminder of existing travel policies requiring advance notice and proof of return. Students not in compliance are subject to withdrawal, with exceptions made for emergencies.

B. Deputy Executive Director Spotlight

Tammy Hushaw provided several updates during her spotlight presentation. She shared key upcoming dates, including the ACOE annual site visit on October 15th, at CWEB and the CV renewal scheduled for January 20th, at the Modesto City Schools' board meeting. The new Communications Assistant has been hired and is completing onboarding, with an initial focus on organizing Parent Square communications. Tammy also updated the Board on the planned CV mural by a local artist with scheduling still in progress, and ongoing efforts to secure sidewalk painting for restorative practices. She presented a detailed overview of the school's implementation of restorative practices across all three

sites in partnership with Family Concern Counseling. Materials like clipboards by grade level, restorative question cards for staff, and structured classroom visits are already in place. Initial and ongoing training sessions have been held for staff and parents, with additional workshops still available. The team is also working to acquire a stencil that will visually guide students through the restorative process. It was noted that Tammy will lead the ACOE site visit during the Executive Director's planned absence for a personal milestone. Board members expressed interest in participating in a walkthrough of the restorative practices path once the stencil is available.

III. Consent Items

A. Approval of Minutes - August 28, 2025 Regular Meeting

Motion to approve the minutes from Regular Meeting of the Board of Directors on 08-28-25.

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

B. Approval of Minutes - September 3, 2025 Special Meeting

Motion to approve the minutes from Special Meeting of the Board of Directors on 09-03-25.

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

C. Approval of Minutes - September 4, 2025 Special Meeting

Motion to approve the minutes from Special Meeting of the Board of Directors on 09-04-25.

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

D. Approval of New Hires List

E. Approval of Separations List

F. Approval of the August 2025 Warrant Report from DMS for Connecting Waters Charter School

G. Approval of the August 2025 Warrant Report from DMS for Connecting Waters Charter School, East Bay

H. Approval of the August 2025 Warrant Report from DMS for Connecting Waters Charter School, Central Valley

I. Approval of 2025-2026 Education Specialist Pay Schedule

J. Approval of the Treasurer's Report for July-August 2025

K.

Approval of May 20, 2025 -September 16, 2025, New Vendor List

L. Approval of Items on the Consent Agenda

K. Corrales made a motion to Approve Consent Items A-K with the removal of item I to be discussed below.

L. Addipah seconded the motion.

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

Roll Call

K. Fatima	Absent
K. Corrales	Aye
K. Martin	Aye
J. Louie-Monzon	Aye
E. Melton	Aye
L. Addipah	Aye
S. Welch	Aye

IV. Academic Excellence

A. Academic Department - Presented by Lindy Janssen, Academic Director

The Academic Director, Lindy Janssen, presented an update covering key initiatives for the 2025–26 school year. Highlights included progress under Proposition 28, such as expanded art and music opportunities across all campuses. The department introduced new A-G courses in Ethnic Studies and Computer Science, with Financial Literacy planned for future graduation requirements. Staffing updates included a new CTE Business teacher, a new Science Chair, and additional site administrators. Tiger Time continues to support academic and social-emotional learning for TK–12 students. The presentation also reviewed credentialing requirements and emphasized proactive hiring, teacher support, and continued program growth, particularly in arts and music.

B. Assessment Calendar - Presented by Amy Wood, Curriculum & Assessment Coordinator

Amy Wood, the new Curriculum and Assessment Coordinator, introduced herself and shared her background in education and homeschooling. She provided an overview of the key assessment dates for the school year, including the I-Ready diagnostics, reading screenings, writing benchmarks, PSAT, A-G finals, ELPAC, mandatory school assessments, CASP, and AP exams. All dates had been previously shared with the Board. She also noted updates to testing logistics, including the distribution of USB headsets for all testing-age students, issuance of CW student IDs for 11th graders and those taking College Board assessments, and ensuring students have access to working Chromebooks to familiarize themselves with the devices before testing. The Board received her report and thanked her for her time.

V. Business and Operations

A. Human Resources and Financial Services - Presented by Charter Impact

Adam Kaeli, co-CEO, Greg Burroughs, Director of Business Development, Maylen Naranjo, Director of Client Success, Marie Arce, Sr. Director of Client Finance from Charter Impact were with us both online and in person to share about their services and answer questions.

Our board thanked them for presenting to our staff the previous day and shared how much they appreciated the time they took to answer each question thoroughly.

B. Approval of 2025 - 2026 Education Specialist Pay Schedule

K. Corrales made a motion to to table the 2025 - 2026 Education Specialist Pay Schedule.

L. Addipah seconded the motion.

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

Roll Call

S. Welch	Aye
K. Fatima	Absent
J. Louie-Monzon	Aye
E. Melton	Aye
L. Addipah	Aye
K. Martin	Aye
K. Corrales	Aye

C. Discussion of Chief Business Officer (CBO) Pay Range

The Board held a discussion regarding establishing a pay range for the new Chief Business Officer (CBO) position. The Executive Director shared comparative salary data from nearby schools and similar organizations, noting that regional pay varies between approximately \$125,000 and \$216,000 depending on size, structure, and location. Board members discussed balancing competitive compensation with fiscal responsibility, considering factors such as experience, years in the role, and whether the position would be based in the Central Valley or East Bay. It was agreed that additional research would be conducted on comparable schools' salaries and experience levels before finalizing the range. The Board plans to review this data and take action to approve a pay range at the October meeting so the position can be posted promptly.

D. Discussion of Food Truck Addition

The Board discussed plans for the "Mobile Tiger Café," a mobile kitchen designed to support culinary arts programming at the East Bay campus, which currently lacks a kitchen facility. Staff have been working with Alameda County's Environmental Health Department to navigate the permitting process and plan to submit architectural designs for approval. A \$125,000 CTE grant has been requested to help fund the project, with

updates expected in January. The trailer will serve both educational and community engagement purposes, including student-led cooking and service projects. Once design plans are finalized, they will be brought to the Board for review, and the project may move forward prior to final grant approval if feasible.

E. Review the Connecting Waters Charter School Monthly Financials Through August 2025

Debbie Howard from Delta Managed Solutions (DMS) presented the August 2025 financials for all three Connecting Waters Charter Schools. She reviewed revenue, expenditures, and cash flow, noting that July and August are typically lean months due to delayed funding and limited expenses. Each school is currently on track financially, maintaining strong cash reserves and healthy fund balances. DMS highlighted the recent legislative updates impacting charter oversight, clarified distinctions between cash and fund balances, and introduced a new reporting feature to help board members better understand financial codes and vendor categories. Board members expressed appreciation for DMS's training and detailed reporting, which helped clarify the budget process.

F. Review the Connecting Waters Charter School, East Bay Monthly Financials Through August 2025

G. Review the Connecting Waters Charter School, Central Valley Monthly Financials Through August 2025

H. Discussion of Connecting Waters Charter Schools 2024-2025 Unaudited Actuals

The Board discussed the 2024-2025 Unaudited Actuals for Connecting Waters Charter Schools, addressing questions about the technical review checks (TRCs) that occur during the reporting process. The discussion clarified that no fatal errors were received, and this process is standard across schools in California. The board was invited to ask further questions regarding the Unaudited Actuals for the three schools.

I. The Board took a short break after this item from 5:23-5:39

J. Review Proposed Survey Questions

The Board reviewed the proposed survey questions, which are mandated and cannot be altered but were shared for transparency. The surveys are, significantly shorter than the previous years' lengthy versions, and are designed for specific grade levels (5th, 8th, and 11th) to align with state reporting requirements, focusing on student feedback about their experiences. The Board suggested clarifying terminology to replace terms such as "administrator," to ensure younger students understand the questions, and offered suggestions to improve clarity on parent surveys by specifying the particular focus areas within broader questions to avoid confusion. The group agreed these adjustments would

enhance the quality and usefulness of the survey data, and no further questions were raised.

VI. Board Governance

A. Appointment of Connecting Waters Charter Schools Board of Directors Secretary

E. Melton made a motion to nominate Kristen Corrales for the position of Board Secretary.

L. Addipah seconded the motion.

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

Roll Call

E. Melton	Aye
S. Welch	Aye
K. Fatima	Absent
K. Corrales	Aye
J. Louie-Monzon	Aye
L. Addipah	Aye
K. Martin	Aye

B. Appointment of Connecting Waters Charter Schools Board of Directors Assistant Secretary

E. Melton made a motion to nominate Lydia Addipah for the position of Assistant Board Secretary.

K. Corrales seconded the motion.

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

Roll Call

L. Addipah	Aye
K. Corrales	Aye
K. Fatima	Absent
E. Melton	Aye
S. Welch	Aye
K. Martin	Aye
J. Louie-Monzon	Aye

C. Board Remarks

The board introduced a new agenda item called "Board Remarks," allowing members a brief, three-minute opportunity to share recent activities or updates. Members reflected on the busy start of the school year and the adjustment process for new board members, emphasizing the effort involved in learning about ongoing initiatives and responsibilities. There was excitement about upcoming events, including the CSDC conference in early October and the A+ conference shortly after, with anticipation of sharing insights at future meetings. Overall, members expressed enthusiasm about the work ahead and the collaborative progress being made.

VII. Closing Items

A. Adjourn Meeting

L. Addipah made a motion to adjourn.

K. Corrales seconded the motion.

adjourned at 5:56 p.m.

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

Roll Call

K. Corrales Aye

L. Addipah Aye

E. Melton Aye

K. Fatima Absent

S. Welch Aye

K. Martin Aye

J. Louie-Monzon Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:56 PM.

Respectfully Submitted,

E. Melton

LCAP/WASC Goals

1. Increase the percentage of students who are on track to graduate college and career-ready.
2. Close the achievement gap for low-performing students in English and Math.
3. Increase the percentage of EL students who achieve proficiency in English Language Arts and Math.
4. Foster positive relationships through community outreach.

Coversheet

Approval of New Hires List

Section: VIII. Consent Items
Item: B. Approval of New Hires List
Purpose:
Submitted by:

BACKGROUND:

This is the list of Connecting Waters Charter Schools newly hired employees since the last Board of Directors meeting.

Coversheet

Approval of Separations List

Section: VIII. Consent Items
Item: C. Approval of Separations List
Purpose:
Submitted by:

BACKGROUND:

This is the list of Connecting Waters Charter Schools recently separated employees since the last Board of Directors meeting.

Coversheet

Approval of the September 2025 Warrant Report from DMS for Connecting Waters Charter School

Section: VIII. Consent Items
Item: D. Approval of the September 2025 Warrant Report from DMS for
Connecting Waters Charter School
Purpose:
Submitted by:

BACKGROUND:

Financial summary for September monthly expenses

Coversheet

Approval of the September 2025 Warrant Report from DMS for Connecting Waters Charter School, East Bay

Section: VIII. Consent Items
Item: E. Approval of the September 2025 Warrant Report from DMS for
Connecting Waters Charter School, East Bay
Purpose:
Submitted by:

BACKGROUND:

Financial summary for September monthly expenses

Coversheet

Approval of the September 2025 Warrant Report from DMS for Connecting Waters Charter School, Central Valley

Section: VIII. Consent Items
Item: F. Approval of the September 2025 Warrant Report from DMS for
Connecting Waters Charter School, Central Valley
Purpose:
Submitted by:

BACKGROUND:

Financial summary for September monthly expenses

Coversheet

Approval of the New Vendor List

Section: VIII. Consent Items
Item: G. Approval of the New Vendor List
Purpose:
Submitted by:
Related Material: New Vendor Report September 17th to October 1st - Vendor Report.pdf

BACKGROUND:

This is a list of Connecting Waters Charter Schools newly added vendors.

New Vendor Report
September 17, 2025 to 10/1/2025

New Vendor Name	Website	Service or Product Description	Service Area	Vendor #
The Bird's Nest	https://thebirdsnestmindfulmovement.com/	Yoga	All Counties	V351
Drawing Data with Kids	https://drawingdatawithkids.com/	Drawing Data With Kids Data-Literacy Book for Ages 7-14	All Counties	352

Coversheet

Approval of the Amended 2025-2026 Education Specialist Pay Scales

Section:	IX. Items Scheduled for Consideration and/or Action
Item:	A. Approval of the Amended 2025-2026 Education Specialist Pay Scales
Purpose:	Vote
Submitted by:	HR
Related Material:	25-26 Education Specialist Pay Scale.pdf

BACKGROUND:

Language amended to fit STRS reporting requirements and the requests of the Board at the previous meeting of the Board of Directors

Connecting Waters Charter Schools

Exempt Education Specialist

2025/26 Pay Rate Information

180 days

Compensation:

Education Specialists (ESs) annual compensation is based on, 1) step and column placement 2) Tiger Time duties 3) longevity, if applicable, is based on years of service with CWCS. 4) ES's may also receive additional allowances by providing additional services, which include Small Group Instructor (SGI), and Effective Educator, formerly a highly qualified teacher (EE) service.

FTE is defined as serving the equivalent of 23-25 students for one school year.

The first column of the chart represents years of service. Column two represents base ES pay for 23-25 students, teaching their assigned Tiger Time class, and no extra duties. Columns I, II, and III represent classes taught by the ES, or other extra duties. These duties give ESs the ability to move up the pay scale. (Please note: Duties are based on the ES holding the appropriate credential and the class/duty being available.)

	Annual Salary			
Years with Connecting Waters Charter Schools	0	I	II	III
0	\$68,340	\$80,340	\$92,340	\$104,340
1	\$70,390	\$82,390	\$94,390	\$106,390
2	\$72,500	\$84,500	\$96,500	\$108,500
3	\$74,680	\$86,680	\$98,680	\$110,680
4	\$76,920	\$88,920	\$100,920	\$112,920
5	\$79,230	\$91,230	\$103,230	\$115,230
6	\$81,610	\$93,610	\$105,610	\$117,610
7	\$83,240	\$95,240	\$107,240	\$119,240
8	\$84,900	\$96,900	\$108,900	\$120,900
9	\$86,600	\$98,600	\$110,600	\$122,600
10	\$88,330	\$100,330	\$112,330	\$124,330
11	\$90,540	\$102,540	\$114,540	\$126,540
12	\$92,350	\$104,350	\$116,350	\$128,350

Revised: September 11, 2025

Board Approved:

Connecting Waters Charter Schools

Exempt Education Specialist

2025/26 Pay Rate Information

13	\$94,200	\$106,200	\$118,200	\$130,200
14	\$96,080	\$108,080	\$120,080	\$132,080
15	\$98,480	\$110,480	\$122,480	\$134,480
16	\$100,450	\$112,450	\$124,450	\$136,450
17	\$102,460	\$114,460	\$126,460	\$138,460
18	\$104,510	\$116,510	\$128,510	\$140,510
19	\$106,600	\$118,600	\$130,600	\$142,600
20	\$109,270	\$121,270	\$133,270	\$145,270

Master's Degree Stipend: \$1,000

Doctorate Degree Stipend: \$2,000

Based on the current year annual salary, longevity payments for continuing exempt Education Specialist will be paid as follows:

2% for years 11-14 with the school

2.5% between year 15 and 19 with the school

3% a year from 20 with the school

These amounts are not compounded - the total longevity increase for year 20 forward is 3%

Welcome ES Hourly Nonexempt Salary:

The Welcome ES serves the educational needs of students as outlined in a written agreement between the parent and the ES, functioning as a temporary placement. This hourly/nonexempt role encompasses all educational duties, administrative responsibilities, and related documentation necessary to support the student and family until reassignment to their regular ES. (Excluding Tiger Time and State Testing.) Welcome ES staff will be placed on a step in Column 0, based on the hourly equivalent of the annual pay rate, calculated as follows: $\text{annual salary} \div 180 \text{ days} \div 6 \text{ hours per day}$. Welcome ES positions are not eligible for longevity pay.

Job Description:

A copy of the [Education Specialist job description](#) is available online on our [website](#).

Employee Handbook:

The [Employee Handbook](#) is posted on our [website](#).

Falsification of Records:

It is important for ESs to pay attention to detail and maintain accurate school records.

Revised: September 11, 2025

Board Approved:

Connecting Waters Charter Schools

Exempt Education Specialist

2025/26 Pay Rate Information

Falsification of records will result in immediate dismissal.

ES Service Areas:

Initial student zip codes upon position acceptance are to be maintained for a minimum of two years.

Other information is available online on our website. Please visit [Connecting Waters](#) for additional information.

Revised: September 11, 2025

Board Approved:

Coversheet

Approval of the Chief Business Officer Pay Range

Section: IX. Items Scheduled for Consideration and/or Action
Item: B. Approval of the Chief Business Officer Pay Range
Purpose: Vote
Submitted by: HR & Jerri Levers
Related Material: CBO Spreadsheet.pdf

BACKGROUND:

After a study of comparable compensation throughout our area this is the pay range that we have decided upon to propose

School	Size	Job title	pay	location found	qualifications
Pajaro Valley Unified	20000	Chief Business Officer	\$17,473.00	Transparent CA	
Live Oak Elementary	505	Chief Business Officer	\$18,245.00	Transparent CA	
Grossmont Secondary	257	Chief Business Officer	\$21,949.00	Transparent CA	
Coastline ROP	150	Chief Business Officer	\$31,845.00	Transparent CA	
Galt Joint Union Elementary	3350	Chief Business Officer	\$36,789.00	Transparent CA	
Meadows Union Elementary	370	Chief Business Officer	\$38,660.00	Transparent CA	
Calaveras Unified	2846	Chief Business Officer	\$50,536.00	Transparent CA	
Sacramento City Unified	43000	Chief Business And Ops Officer	\$62,333.00	Transparent CA	
San Pasqual Union Elementary	584	Chief Business Officer	\$70,660.00	Transparent CA	
Fort Sage Unified	580	Chief Business Officer	\$71,222.00	Transparent CA	
Monte Rio Union Elementary	100	Chief Business Officer	\$75,287.00	Transparent CA	
Madera County Superintendent of Schools	20142	Chief Business Officer	\$75,572.00	Transparent CA	
San Pasqual Union Elementary	584	Chief Business Officer	\$80,885.00	Transparent CA	
El Rancho Unified	7100	Chief Business Officer	\$91,334.00	Transparent CA	
Calaveras Unified	2846	Chief Business Officer	\$94,668.00	Transparent CA	
El Rancho Unified	7100	Chief Business Officer	\$95,413.00	Transparent CA	
Los Angeles Unified	516685	Deputy Chief Business Officer	\$97,203.00	Transparent CA	
Kernville Union Elementary	800	Chief Business Officer	\$99,661.00	Transparent CA	
Natomas Charter	1,860	Chief Business Officer	\$102,000.00	Salary scale	
Valley Center-Pauma Unified	4000	Chief Business Officer	\$102,289.00	Transparent CA	
Pioneer Union Elementary-El Dorado	1167	Chief Business Officer	\$105,248.00	Transparent CA	
Mt Diablo Unified	36000	Chief Business Officer	\$108,000.00	Transparent CA	
Galt Joint Union Elementary	3350	Chief Business Officer	\$108,777.00	Transparent CA	
Coastline ROP	150	Chief Business Officer	\$109,794.00	Transparent CA	
Ackerman Charter	603	Chief Business Officer	\$111,024.00	Transparent CA	
Gold Oak Union Elementary	466	Chief Business Officer	\$111,816.00	Transparent CA	
Yosemite Unified	1827	Chief Business Officer	\$116,339.00	Transparent CA	
Bass Lake Joint Union Elementary	116	Chief Business Officer	\$116,780.00	Transparent CA	
Yreka Union High	636	Chief Business Officer	\$118,548.00	Transparent CA	
Norris Elementary	4058	Chief Business Officer	\$119,043.00	Transparent CA	
Live Oak Elementary	505	Chief Business Officer	\$119,647.00	Transparent CA	
Hart-Ransom Union Elementary	1185	Chief Business Officer	\$127,353.00	Transparent CA	
Lamont Elementary School District	2,613	Chief Business Officer	\$131,280.00	BA- finance, MA- finance preferred, CBO certificate within first 2 years	
Eastern Sierra Unified	368	Chief Business Officer	\$135,065.00	job posting	
Charter School of San Diego	3500	Chief Business Officer	\$137,186.00	Transparent CA	
Newman-Crows Landing Unified	3161	Assistant Superintendent Chief Business Officer	\$137,725.00	Transparent CA	
Ripon Unified	3300	Chief Business Officer	\$139,501.00	Transparent CA	
Gustine Unified	1679	Chief Business Officer	\$140,309.00	Transparent CA	
Lassen Union High	805	Chief Business Officer	\$140,742.00	Transparent CA	
Solvang Elementary	621	Chief Business Officer	\$144,742.00	Transparent CA	

School	Size	Job title	pay	location found	qualifications
Sacramento City Unified	4300	Chief Business And Ops Officer	\$145,045.00	Transparent CA	
Southern Kern Unified	3650	Chief Business Officer	\$145,189.00	Transparent CA	
Mono County Office of Education	1702	Chief Business Officer	\$147,641.00	Transparent CA	
Jefferson Elementary-San Joaquin	2905	Chief Business Officer	\$148,650.00	Transparent CA	
Valley Center-Pauma Unified	4000	Chief Business Officer	\$150,164.00	Transparent CA	
Mariposa County Office of Education-Mariposa County Unified	1800	Chief Business Officer	\$150,333.00	Transparent CA	
Copper Mountain College	1539	Chief Business Officer	\$151,423.00	Transparent CA	
Bassett Unified	2906	Chief Business Officer	\$151,544.00	Transparent CA	
Madera County Superintendent of Schools	20142	Chief Business Officer	\$152,658.00	Transparent CA	
Winters Joint Unified	1500	Chief Business Officer	\$153,027.00	Transparent CA	
Konocti Unified	3816	Chief Business Officer	\$153,154.00	Transparent CA	
Los Angeles Unified	516685	Special Assistant To The Chief Business Officer	\$155,792.00	Transparent CA	
Golden Plains Unified	1388	Chief Business Officer	\$157,244.00	Transparent CA	
Piedmont City Unified	2300	Chief Business Officer	\$159,706.00	Transparent CA	
Hollister School District	6306	Chief Business Officer	\$164,569.00	Transparent CA	
Standard Elementary	569	Chief Business Officer	\$165,166.00	Transparent CA	
San Benito High	3400	Chief Business Officer	\$166,328.00	Transparent CA	
Garvey Elementary	4276	Chief Business Officer	\$169,752.00	Transparent CA	
Gorman Learning Center San Bernardino-Santa Clarita	2506	Chief Business Officer	\$170,021.00	Transparent CA	
Alpine Union Elementary	1539	Chief Business Officer	\$170,499.00	Transparent CA	
Fallbrook Union High	1850	12 Chief Business Officer	\$171,495.00	Transparent CA	
Cardiff Elementary	267	Chief Business Officer	\$171,985.00	Transparent CA	
Manteca Unified	25000	Chief Business Officer	\$176,326.00	Transparent CA	
Windsor Unified	4700	Chief Business Officer	\$180,590.00	Transparent CA	
Pajaro Valley Unified	18743	Chief Business Officer	\$186,496.70	Transparent CA	
Imperial County Office of Education	37000	Chief Business Officer	\$190,491.00	Transparent CA	
Dry Creek Joint Elementary	6725	Chief Business Officer	\$191,428.00	Transparent CA	
Travis Unified	5430	Chief Business Officer	\$191,472.00	Transparent CA	
Inglewood Unified	11000	Chief Business Officer	\$192,648.00	Transparent CA	
Vallejo City Unified	13586	Chief Business Officer	\$194,356.00	Transparent CA	
Soledad Unified	4700	Chief Business Officer	\$196,884.00	Transparent CA	
Merced City Elementary	11013	Chief Business Officer	\$197,082.00	Transparent CA	
San Marino Unified	3000	Chief Business Officer	\$198,819.00	Transparent CA	
New Jerusalem Elementary	1,643	Chief Business Officer	\$204,984.00	Transparent CA	
San Jose Unified	25000	Chief Business Officer	\$205,014.00	Transparent CA	
Lodi Unified	30000	Chief Business Officer	\$207,409.00	Transparent CA	
Las Lomitas Elementary	567	Chief Business Officer	\$213,895.00	Transparent CA	
Compton Community College District	4765	Chief Business Officer	\$216,573.00	Transparent CA	

School	Size	Job title	pay	location found	qualifications
San Marino Unified	3000	Chief Business Officer	\$217,274.00	Transparent CA	
Evergreen Elementary	550	Chief Business Officer	\$218,255.00	Transparent CA	
Charter Oak Unified	4200	Chief Business Officer	\$224,681.00	Transparent CA	
Visalia Unified	32000	Chief Business Officer	\$226,158.00	Transparent CA	
Menlo Park City Elementary	2700	Chief Business & Operations Officer	\$229,551.00	Transparent CA	
Los Angeles Unified	516,685	Deputy Chief Business Officer	\$232,638.00	Transparent CA	
Los Angeles Unified	516,685	Deputy Chief Business Officer	\$232,846.00	Transparent CA	
Saratoga Union Elementary	1,600	Chief Business Officer	\$234,359.00	Transparent CA	
Covina-Valley Unified	15,148	Chief Business Officer	\$238,289.00	Transparent CA	
Torrance Unified	22,634	Chief Business Officer	\$262,246.00	Transparent CA	
New Haven Unified	10,000	Chief Business Officer	\$267,193.10	Transparent CA	
Cupertino Union	13,587	Chief Business Officer	\$269,262.00	Transparent CA	
Mountain View Whisman	4,644	Chief Business Officer	\$269,927.40	Transparent CA	
San Bernardino County Office of Education	2,259	Chief Business Officer	\$277,925.00	Transparent CA	
Palo Alto Unified	10,209	Chief Business Officer	\$289,301.00	Transparent CA	
Sunnyvale School District	5,600	Chief Business Officer	\$293,450.50	Transparent CA	
Los Angeles Unified	516,685	Chief Business Officer	\$295,195.00	Transparent CA	
Oakland Unified	33,916	Chief +B2:B89Business Officer	\$317,298.60	Transparent CA	
Twin Hills	1,000 w/ 3 charters	Chief Business Officer	140,000-190,000	job posting	

Coversheet

Approval of Resolution 25-26 100 - Design Build

Section: IX. Items Scheduled for Consideration and/or Action
Item: C. Approval of Resolution 25-26 100 - Design Build
Purpose: Vote
Submitted by:
Related Material: Resolution 25-26 100.pdf

BACKGROUND:

Resolution allowing the Executive Director or, the Executive Director and the Board Chair be placed as signatories for the assignment of contract for the building project.

**RESOLUTION OF THE BOARD OF DIRECTORS
CONNECTING WATERS CHARTER SCHOOLS
Board Resolution # 25-26 100**

RESOLUTION DESIGNATING SIGNATORIES

WHEREAS, Connecting Waters Charter Schools (“CWCS”) is a California nonprofit public benefit corporation operating California public charter schools.

WHEREAS, the Board of Directors previously approved CWCS entering into that California Residential Purchase Agreement, to authorize CWCS’ purchase of the properties at 12500 Yosemite Boulevard and adjoining lots in Waterford, CA (the “Property”).

WHEREAS, the Board of Directors now seeks to appoint the authorized signatories for all documents needed to consummate the purchase of the Property.

NOW THEREFORE, BE IT RESOLVED, that, that Jerri Levers, Executive Director, Erika Melton, Board Chair, Jennifer Louie-Monzon, Board Co-Chair, Kristen Corrales, Board Secretary, Lydia Addopah, Board Assistant Secretary, Kaneez Fatima, Board Member, Keith Martin, Board Member, and Stuart Welch, Board Member, are each hereby appointed as authorized signatories (“Authorized Signatories”) for all documents necessary to consummate the purchase of the Property.

RESOLVED FUTHER, that the Authorized Signatories are authorized to negotiate, execute and deliver all documents necessary to consummate the purchase of the Property.

PASSED AND ADOPTED by the Board of Directors at the regular Board meeting held on October 16, 2025, by the following vote:

Ayes:

Nos:

Abstentions:

Erika Melton, Chair

Date

* * *

CERTIFICATE OF SECRETARY

I certify that I am the duly elected Secretary of Connecting Waters Charter School, a California nonprofit public benefit corporation; that this resolution is true and correct as written and was duly adopted by the Board at a regular meeting held on October 16, 2025.

Kristen Corrales, Secretary

Date

Coversheet

Review of the September Monthly Financials for Connecting Waters Charter School For September 2025

Section: X. Items scheduled for Information & Discussion
Item: A. Review of the September Monthly Financials for Connecting Waters Charter School For September 2025
Purpose: Discuss
Submitted by:
Related Material: CW FY2025-26 September DMU.pdf

BACKGROUND:

This is the monthly financial report through September 2025.



Connecting Waters

DMS Monthly Update

Actuals through: September 30, 2025





CONNECTING WATERS

This report is intended to provide a financial update comparing the July Budget to the actuals through September 30, 2025. Another purpose for this update is to provide a means to review and detect coding and budgeting issues and to make corrections throughout the year. Reviewing and collaborating together on a monthly basis to thoughtfully address these issues, especially early in the year, are the key to successful financial reporting.

It is important to keep in mind that actual receipts and expenditures don't always flow in and out evenly throughout the year and for this reason YTD results are not necessarily a valuable measure of financial performance.

At this point with 25% of the year (3 months) completed, revenues are trending where they are expected (10% of budgeted revenues). LCFF is the school's major source of funding and the July and August apportionments are the smallest of the year and also typically received a month in arrears.

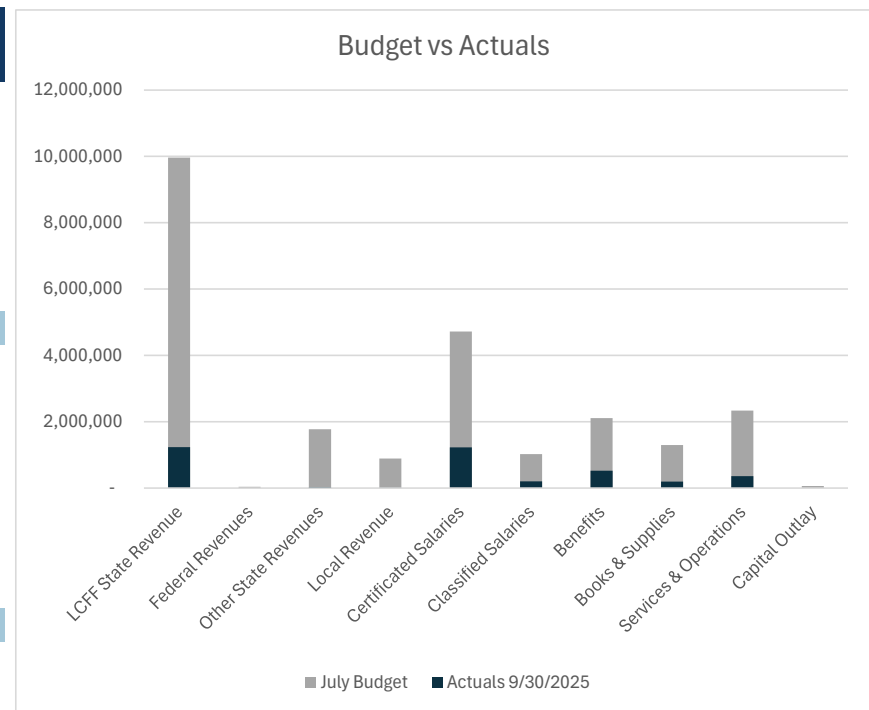
Total expenditures through September are trending where we would expect them to be compared to the July Budget (22% of budgeted expenditures). July and August typically are "lean" months in that both salaries and operational expenses slow down in the summer months. We will need to re-evaluate salary budgets for Certificated Stipends during the First Interim Budget process. We typically see a bump in all expenses beginning in September/October. Additionally, Materials & Supplies will generally see their highest peaks Sept through early November and again in the spring. There are a few line items noted in the Details report that will also need evaluation during the First Interim Budget process.

Cash Flow - Connecting Waters is projected to end the year with 136 days of cash on hand. At least 90 days of cash on hand is considered stable. There is currently a projected "placeholder" of \$965,000 for the closing costs of the property purchase in October.

Connecting Waters continues to demonstrate fiscal stability and is projected to meet all obligations as scheduled. DMS and Connecting Waters Executive Leadership continue to monitor the political and economic landscape in an effort to anticipate their potential impacts on the school.

Connecting Waters

Budget vs Actuals	July Budget	Actuals 9/30/2025	% of Budget
Revenues			
LCFF State Revenue	9,967,263	1,236,867	12%
Federal Revenues	42,000	-	0%
Other State Revenues	1,775,214	31,096	2%
Local Revenue	892,139	7,390	1%
TTL Revenues	12,676,616	1,275,353	10%
Expenditures			
Certificated Salaries	4,716,672	1,230,131	26%
Classified Salaries	1,026,396	203,014	20%
Benefits	2,113,535	519,428	25%
Books & Supplies	1,293,607	193,890	15%
Services & Operations	2,337,290	356,436	15%
Capital Outlay	64,247	-	0%
Total Expenditures	11,551,747	2,502,899	22%
			% of Year
Operating Income/(Loss)	1,124,869	(1,227,546)	25%



Connecting Waters

Budget vs Actuals	Code	Description	July Budget	Actuals 9/30/2025	% of Budget	Notes
Revenue						
LCFF Revenue						
	8011	LCFF General Entitlement	7,048,461	1,032,207	15%	
	8012	EPA Entitlement	1,646,994	-	0%	
	8096	In-Lieu-Of Property Taxes	1,271,808	204,660	16%	
Total LCFF Revenue			9,967,263	1,236,867	12%	
Federal Revenue						
	8290	Other Federal Revenue	42,000	-	0%	
Total Federal Revenue			42,000	-	0%	
Other State Revenue						
	8550	Mandated Cost Reimbursements	24,400	-	0%	
	8560	State Lottery Revenue	219,630	-	0%	
	8590	Other State Revenue	1,531,184	31,096	2%	
Total Other State Revenue			1,775,214	31,096	2%	
Local Revenue						
	8660	Interest Income	234,000	4,768	2%	
	8699	Other Revenue	10,000	2,621	26%	
	8791	Apportionment Transfer	648,139	-	0%	
Total Local Revenue			892,139	7,390	1%	
Total Revenue			12,676,616	1,275,353	10%	

Expenditures

Certificated Compensation

1100	Teacher Compensation	3,558,409	776,227	22%	
1150	Teacher Stipends/Extra Duty	166,857	151,073	91%	Budget to be evaluated at FIB
1160	Electives Teachers	57,740	7,608	13%	
1200	Student Support	310,461	85,982	28%	
1250	Support Stipends/Extra Duty	2,883	855	30%	
1300	Certificated Administrators	602,468	198,108	33%	

	1350 Administrator Stipends/Extra Duty	16,900	9,632	57%
	1370 Administrators Health Care In Lieu	956	645	67%
Total Certificated Compensation		4,716,672	1,230,131	26%
Classified Compensation				
	2100 Instructional Aides	124,496	694	1%
	2160 Electives Instructional Aides	116,911	12,569	11%
	2300 Classified Administrators	3,398	1,705	50%
	2400 Clerical & Technical Staff	781,592	184,225	24%
	2450 Clerical & Technical Stipends	-	111	Budget to be revised at FIB
	2900 Other Classified Positions	-	3,710	Budget to be revised at FIB
Total Classified Compensation		1,026,396	203,014	20%
Employee Benefits				
	3101 STRS	900,884	222,581	25%
	3202 PERS	275,177	54,905	20%
	3301 OASDI/Medicare Expense	146,911	33,097	23%
	3401 Health Care Certificated	532,867	148,381	28%
	3402 Health Care Classified	196,015	41,457	21%
	3501 Unemployment Insurance Certificated	2,872	840	29%
	3601 Workers' Comp Certificated	48,299	15,618	32%
	3602 Workers' Comp Classified	10,510	2,548	24%
Total Employee Benefits		2,113,535	519,428	25%
Books, Materials, & Supplies				
	4310 Materials & Supplies	789,812	141,792	18%
	4320 Office Supplies	33,814	5,775	17%
	4330 Meals & Events	1,811	3,857	213% Budget to be revised at FIB
	4390 Other Supplies	38,179	12	0%
	4400 Non-Capitalized Equipment	425,421	40,848	10%
	4700 School Nutrition Program	4,571	1,607	35%
Total Books, Materials, & Supplies		1,293,607	193,890	15%
Outside Services & Other Operating Costs				
	5200 Travel & Conferences	54,590	31,620	58%
	5210 Mileage Reimbursements	62,787	984	2%
	5300 Dues & Memberships	15,588	2,268	15%

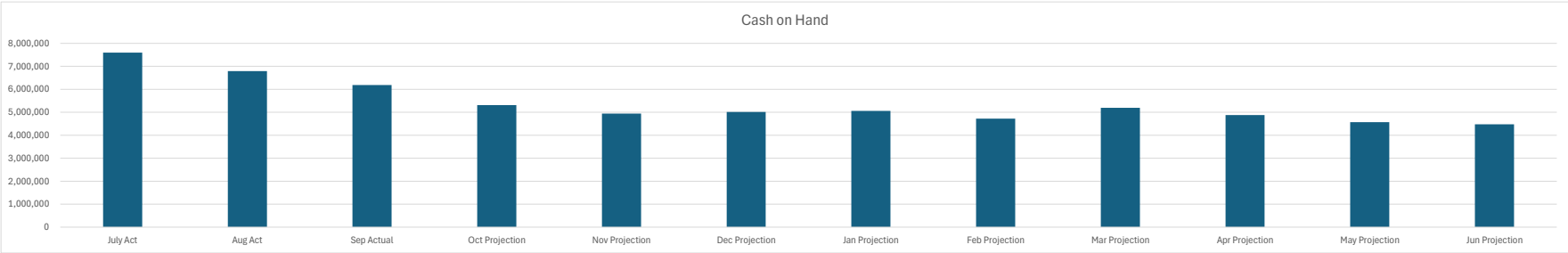
5400 Insurance	59,122	28,162	48%
5500 Operations & Housekeeping	6,896	1,100	16%
5510 Utilities (General)	463	1,573	340% Budget to be revised at FIB
5515 Utilities (Gas)	4,733	139	3%
5516 Utilities (Electric)	6,190	2,084	34%
5517 Utilities (Garbage)	1,436	477	33%
5518 Utilities (Sewer)	270	273	101% Budget to be revised at FIB
5610 Facility Rents & Leases	69,366	13,535	20%
5611 Lease Interest Expense	11,406	4,059	36%
5620 Equipment Leases	2,344	678	29%
5630 Maintenance & Repair	8,645	3,881	45%
5800 Professional Services - Non-instructional	183,598	59,571	32%
5810 Legal	32,832	13,720	42%
5820 Audit & CPA	10,292	4,095	40%
5825 DMS Business Services	266,209	66,761	25%
5830 Non-Instructional Software Licenses/Fees	65,474	9,670	15%
5840 Advertising & Recruitment	1,531	-	0%
5850 Oversight Fees	299,018	49,836	17%
5860 Service Fees	4,368	808	18%
5870 Livescan Fingerprinting	1,104	385	35%
5880 Instructional Vendors & Consultants	1,116,179	48,526	4%
5910 Telephone	6,046	2,041	34%
5920 Internet	9,616	3,345	35%
5930 Postage	7,921	3,264	41%
5940 Technology	29,264	3,582	12%
Total Outside Services & Other Operating Costs	2,337,290	356,436	15%
Capital Expenditures			
6900 Depreciation	64,247	-	0%
Total Capital Expenditures	64,247	-	0%
Other Outgo			
Total Other Outgo	-	-	
Total Expenditures	11,551,747	2,502,899	22%
Operating Income/Loss	1,124,869	(1,227,546)	% of Year 25%

Connecting Waters

Balance Sheet	Description	Balance as of 9/30/2025
ASSETS		
Cash & Equivalents		
	Cash in County Treasury	587,235
	Cash in Banks - Umpqua	5,576,212
	Cash in Banks - Bank of the West	18,404
	Cash with Fiscal Agents	5,040
Total Cash & Equivalents		6,186,890
Current Assets		
	Accounts Receivable	97,024
	Due from Other Funds	0
	Prepaid Expenses	171,209
Total Current Assets		268,232
Fixed Assets		
	Fixed Assets - Land	154,454
	Buildings	1,690,476
	Accumulated Depreciation - Buildings	(439,086)
	Equipment	224,031
	Accumulated Depreciation - Equipment	(196,217)
	Work in Progress	38,613
	Lease Asset	445,418
	Accumulated Amorrization	(119,678)
Total Fixed Assets		1,798,012
Total ASSETS		8,253,134
LIABILITIES		
Current Liabilities		
	Accounts Payable	(624,109)
	Due to Grantor Governments	647,225
Total Current Liabilities		23,116
Long Term Liabilities		
	Deferred Revenue	1,398,703
	Lease Liability	332,626
Total Long Term Liabilities		1,731,329
TOTAL LIABILITIES		1,754,445
Net Assets		6,498,690
Total Liabilities and Net Assets		8,253,134
Total Liabilities and Net Assets		

Connecting Waters

	July Budget	July Act	Aug Act	Sep Actual	Oct Projection	Nov Projection	Dec Projection	Jan Projection	Feb Projection	Mar Projection	Apr Projection	May Projection	Jun Projection	Accruals	Total
Starting Cash		6,792,915	7,597,447	6,787,843	6,186,701	5,310,984	4,943,518	5,012,322	5,056,605	4,723,248	5,191,082	4,880,109	4,569,136		
Revenues															
LCPF State Revenue	7,048,461	0	324,079	708,128	583,098	538,098	538,098	538,098	538,098	538,098	606,583	606,583	606,583	922,917	7,048,461
EPA	1,646,994	0	0	-	411,749			411,749		411,749			0	411,748	1,646,994
In-Lieu Property Taxes	1,271,808	0	68,220	136,440	101,745	101,745	101,745	101,745	178,053	89,027	89,027	89,027	89,027	126,010	1,271,808
Federal Revenues	42,000	0	0	-			10,500			10,500			10,500	10,500	42,000
Other State Revenues	1,775,214	0	9,883	21,213	18,034	18,034	443,804	18,034	18,034	443,804	18,760	18,760	18,760	728,095	1,775,214
Other Local Revenue	892,139	494	332	6,563	0	0	0	0	0	0	0	0	0	884,750	892,139
Total Revenues	12,676,616	494	402,514	872,344	1,114,626	657,877	1,094,146	1,069,626	734,185	1,493,177	714,370	714,370	724,870	3,084,019	12,676,616
Expenditures															
Certificated Salaries	4,716,672	145,846	515,487	568,797	417,797	417,797	417,797	417,797	417,797	417,797	417,797	417,797	208,899		4,781,409
Classified Salaries	1,026,396	38,341	78,367	86,306	83,447	83,447	83,447	83,447	83,447	83,447	83,447	83,447	83,447	72,361	1,026,396
Benefits	2,113,535	84,277	208,877	226,274	226,274	226,274	226,274	226,274	226,274	226,274	226,274	226,274	226,274		2,555,896
Books & Supplies	1,293,607	24,259	38,847	130,784	107,801	107,801	107,801	107,801	150,000	107,801	107,801	107,801	107,801	87,313	1,293,607
Services & Operations	2,337,290	58,628	122,067	175,741	190,024	190,024	190,024	190,024	190,024	190,024	190,024	190,024	190,024	270,641	2,337,290
Capital Outlay	64,247	0	0	-	0	0	0	0	0	0	0	0	64,247	0	64,247
Total Expenditures	11,551,747	351,351	963,646	1,187,902	1,025,343	1,025,343	1,025,343	1,025,343	1,067,542	1,025,343	1,025,343	1,025,343	880,691	(76,782)	12,058,844
Other Cash Inflows/Outflows															
Accounts Receivable/Other Assets		1,729,408	2,805	(9,046)											1,723,167
Fixed Assets		(3,950)	(31,239)	-	(965,000)								64,247		(935,942)
Accounts Payable (net change)		(570,070)	(220,038)	(276,539)											(1,066,646)
Other Liabilities		0	0	-											0
Net Inflows/Outflows		1,155,388	(248,472)	(285,585)	(965,000)	0	0	0	0	0	0	0	64,247		(279,421)
ENDING CASH BALANCE		7,597,447	6,787,843	6,186,701	5,310,984	4,943,518	5,012,322	5,056,605	4,723,248	5,191,082	4,880,109	4,569,136	4,477,562		
Days Cash on Hand		231	207	188	162	150	153	154	144	158	149	139	136		



CW Fixed Asset Schedule as of 6/30/25

Asset ID	Description	Category	Acquisition Date	Cost	Life (months)	Begin Depreciation Date	Last Depreciation Date	Months Depreciated	Default Distribution Code	Accumulated Depreciation Amount
1001	ENG Mobile - Modular	Building	10/15/2015	\$ 163,868.05	300	11/1/2015	6/30/2025	116	Asset - CWCS	\$ 63,635.49
1002	Pearson Education Inc.- 6 yr. Educational Software	Equipment	5/15/2018	\$ 40,334.55	72	6/1/2018	5/30/2024	72	Asset - CWCS	\$ 40,334.55
1003	Building Purchase - Cypress	Building	6/5/2018	\$ 1,493,346.95	360	7/1/2018	6/30/2025	84	Asset - CWCS	\$ 357,205.70
1004	Land owned by CW for CV resource Center	Land	5/16/2018	\$ 144,454.05	0			0.00	Asset - CWCS	\$ -
1005	George Baker/Blind Pros	Building	11/2/2018	\$ 26,609.43	120	12/1/2018	6/30/2025	79	Asset - CWCS	\$ 16,840.14
1006	Technology Equipment	Equipment	3/31/2019	\$ 93,469.20	55	4/1/2019	10/30/2023	55	Asset - CWCS	\$ 93,469.20
1007	Sign Designs - Awning Cover design & Installation	Building	11/3/2022	\$ 5,277.74	120	12/1/2022	6/30/2025	31	Asset - CWCS	\$ 1,404.44
1008	Dell equipment	Equipment	8/29/2017	\$ 49,811.79	60	9/1/2017	8/1/2022	60	Asset - CWCS	\$ 49,811.79
1009	Premium Subscription	Equipment	6/30/2024	\$ 11,137.50	36	7/1/2018	6/1/2021	36	Asset - CWCS	\$ 11,137.50
1010	CWCS Building Construction	Building	5/15/2025	\$ 3,423.75	0			0.00	Asset - CWCS	\$ -
1011	CWCS Suburban	Equipment	4/30/2025	\$ 29,278.14	60	4/1/2025	6/30/2025	3	Asset - CWCS	\$ 1,463.91
1012	CWCS Land Purchase	Land	4/3/2025	\$ 10,000.00	0			0.00	Asset - CWCS	\$ -

Coversheet

Review of the September Monthly Financials for Connecting Waters Charter School, East Bay For September 2025

Section: X. Items scheduled for Information & Discussion
Item: B. Review of the September Monthly Financials for Connecting Waters Charter School, East Bay For September 2025
Purpose: Discuss
Submitted by:
Related Material: CWEB FY2025-26 September DMU.pdf

BACKGROUND:

This is the monthly financial report through September 2025.



Connecting Waters East Bay

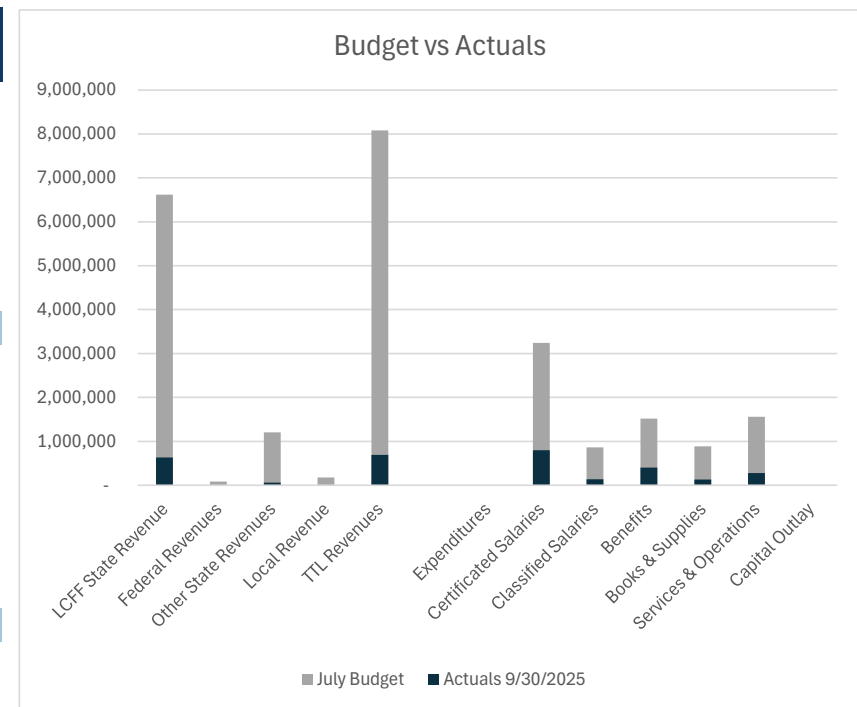
DMS Monthly Update

Actuals through: September 30, 2025



Connecting Waters East Bay

Budget vs Actuals	July Budget	Actuals 9/30/2025	% of Budget
Revenues			
LCFF State Revenue	6,617,160	632,187	10%
Federal Revenues	84,871	-	0%
Other State Revenues	1,203,588	59,902	5%
Local Revenue	174,500	1,064	1%
TTL Revenues	8,080,118	693,153	9%
Expenditures			
Certificated Salaries	3,244,061	796,971	25%
Classified Salaries	862,239	133,999	16%
Benefits	1,516,017	402,204	27%
Books & Supplies	887,938	128,373	14%
Services & Operations	1,558,607	279,306	18%
Capital Outlay	2,083	-	0%
Total Expenditures	8,070,945	1,740,854	22%
% of Year			
Operating Income/(Loss)	9,173	(1,047,701)	25%



Connecting Waters East Bay

Budget vs Actuals	Code	Description	July Budget	Actuals 9/30/2025	% of Budget	Notes
Revenue						
LCFF Revenue						
	8011	LCFF General Entitlement	4,143,587	408,488	10%	
	8012	EPA Entitlement	107,800	-	0%	
	8019	Prior Year Unrestricted Revenue	-	26,545		Budget to be revised at FIB
	8096	In-Lieu-Of Property Taxes	2,365,773	197,154	8%	
Total LCFF Revenue			6,617,160	632,187	10%	
Federal Revenue						
	8181	Federal IDEA SpEd Revenue	78,300	-	0%	
	8182	SpEd - Discretionary Grants	6,571	-	0%	
Total Federal Revenue			84,871	-	0%	
Other State Revenue						
	8311	AB602 State SpEd Revenue	495,087	47,312	10%	
	8550	Mandated Cost Reimbursements	17,745	-	0%	
	8560	State Lottery Revenue	153,687	-	0%	
	8590	Other State Revenue	537,068	12,590	2%	
Total Other State Revenue			1,203,588	59,902	5%	
Local Revenue						
	8660	Interest Income	174,000	-	0%	
	8699	Other Revenue	500	1,064	213%	Budget to be revised at FIB
Total Local Revenue			174,500	1,064	1%	
Total Revenue			8,080,118	693,153	9%	

Expenditures

Certificated Compensation

1100	Teacher Compensation	2,371,879	474,084	20%	
1150	Teacher Stipends/Extra Duty	104,309	94,055	90%	Budget to be evaluated at FIB
1160	Electives Teachers	35,109	2,799	8%	

1200 Student Support	206,633	85,534	41%	Budget to be evaluated at FIB
1250 Support Stipends/Extra Duty	1,929	199	10%	
1300 Certificated Administrators	511,641	139,377	27%	
1350 Administrator Stipends/Extra Duty	11,889	924	8%	
1370 Administrators Health Care In Lieu	672	-	0%	
Total Certificated Compensation	3,244,061	796,971	25%	
Classified Compensation				
2100 Instructional Aides	82,801	497	1%	
2160 Electives Instructional Aides	82,153	358	0%	
2300 Classified Administrators	2,388	1,198	50%	
2400 Clerical & Technical Staff	694,898	129,201	19%	
2450 Clerical & Technical Stipends	-	78		Budget to be revised at FIB
2900 Other Classified Positions	-	2,667		Budget to be revised at FIB
Total Classified Compensation	862,239	133,999	16%	
Employee Benefits				
3101 STRS	619,616	149,464	24%	
3202 PERS	231,166	37,536	16%	
3301 OASDI/Medicare Expense	113,000	21,669	19%	
3401 Health Care Certificated	357,052	147,595	41%	Budget to be evaluated at FIB
3402 Health Care Classified	151,081	33,559	22%	
3501 Unemployment Insurance Certificated	2,053	515	25%	
3601 Workers' Comp Certificated	33,219	10,174	31%	
3602 Workers' Comp Classified	8,829	1,693	19%	
Total Employee Benefits	1,516,017	402,204	27%	
Books, Materials, & Supplies				
4310 Materials & Supplies	621,315	65,373	11%	
4320 Office Supplies	27,791	11,502	41%	
4330 Meals & Events	1,606	1,977	123%	Budget to be revised at FIB
4400 Non-Capitalized Equipment	234,577	48,450	21%	
4700 School Nutrition Program	2,650	1,071	40%	
Total Books, Materials, & Supplies	887,938	128,373	14%	
Outside Services & Other Operating Costs				
5200 Travel & Conferences	44,314	19,627	44%	
5210 Mileage Reimbursements	36,902	1,716	5%	

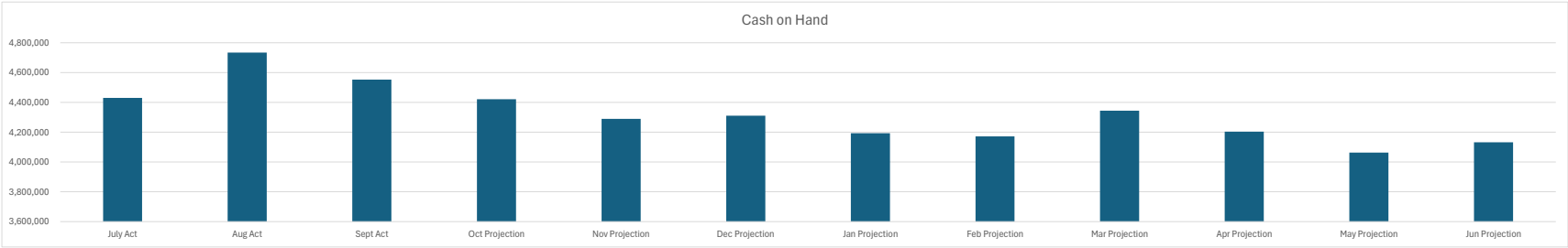
5300 Dues & Memberships	10,542	1,409	13%
5400 Insurance	33,793	19,110	57%
5510 Utilities (General)	3,187	3,852	121% Budget to be revised at FIB
5517 Utilities (Garbage)	3,910	1,192	30%
5610 Facility Rents & Leases	162,818	47,831	29%
5620 Equipment Leases	1,659	471	28%
5630 Maintenance & Repair	20,677	15,223	74% Budget to be evaluated at FIB
5800 Professional Services - Non-instructional	106,469	34,362	32%
5810 Legal	47,326	14,437	31%
5820 Audit & CPA	10,292	2,730	27%
5825 DMS Business Services	169,682	43,209	25%
5830 Non-Instructional Software Licenses/Fees	44,144	8,812	20%
5840 Advertising & Recruitment	2,085	-	0%
5850 Oversight Fees	66,172	-	0%
5860 Service Fees	2,243	791	35%
5870 Livescan Fingerprinting	770	257	33%
5880 Instructional Vendors & Consultants	774,217	58,550	8%
5910 Telephone	4,016	1,326	33%
5920 Internet	11,080	3,623	33%
5930 Postage	2,308	778	34%
Total Outside Services & Other Operating Costs	1,558,607	279,306	18%
Capital Expenditures			
6900 Depreciation	2,083	-	0%
Total Capital Expenditures	2,083	-	0%
Other Outgo			
Total Other Outgo	-	-	
Total Expenditures	8,070,945	1,740,854	22%
Operating Income/Loss	9,173	(1,047,701)	% of Year 25%

Connecting Waters East Bay

Balance Sheet	Description	Balance as of 9/30/2025
ASSETS		
Cash & Equivalents		
	Cash in Banks	168,348
	Cash in Banks - Umpqua	4,372,444
	Cash with Fiscal Agents	9,558
Total Cash & Equivalents		4,550,350
Current Assets		
	Accounts Receivable	540,519
	Prepaid Expenses	98,148
Total Current Assets		638,667
Fixed Assets		
	Buildings	27,970
	Accumulated Depreciation - Buildings	(9,417)
	Equipment	113,394
	Accumulated Depreciation - Equipment	(99,267)
	Work in Progress	388,915
	Lease Asset	960,747
	Accumulated Amorrization	(396,664)
Total Fixed Assets		985,679
Total ASSETS		6,174,695
LIABILITIES		
Current Liabilities		
	Accounts Payable	473,163
	Due to Grantor Governments	0
Total Current Liabilities		473,163
Long Term Liabilities		
	Deferred Revenue	452,563
	Lease Liability	593,363
Total Long Term Liabilities		1,045,926
TOTAL LIABILITIES		1,519,089
Net Assets		4,655,607
Total Liabilities and Net Assets		6,174,695

Connecting Waters East Bay

	July Budget	July Act	Aug Act	Sept Act	Oct Projection	Nov Projection	Dec Projection	Jan Projection	Feb Projection	Mar Projection	Apr Projection	May Projection	Jun Projection	Accruals	Total
Starting Cash		4,936,188	4,430,379	4,734,054	4,553,192	4,421,157	4,289,123	4,310,458	4,192,965	4,171,413	4,344,524	4,203,820	4,063,117		
Revenues															
LCCF State Revenue	4,143,587	0	204,244	204,244	367,602	367,602	367,602	367,602	367,602	368,035	368,035	368,035	368,035	424,949	4,143,587
EPA	107,800	0	0	-			26,950			26,950			26,950	26,950	107,800
In-Lieu Property Taxes	2,365,773	0	0	197,154	189,262	189,262	189,262	189,262	331,208	165,604	165,604	165,604	165,604	417,947	2,365,773
Prior Year Corrections	0	0	0	26,545										(26,545)	0
Federal Revenues	84,871	0	0	-			21,218			21,218			26,950	15,485	84,871
Other State Revenues	1,203,588	0	29,951	29,951	35,237	35,237	300,897	35,237	35,237	300,897	35,251	35,251	35,251	295,191	1,203,588
Other Local Revenue	174,500	0	0	1,064	0	0	14,542	14,542	14,542	14,542	14,542	14,542	14,542	71,645	174,500
Total Revenues	8,080,118	0	234,195	458,958	592,101	592,101	920,470	606,643	748,589	897,245	583,432	583,432	637,332	1,225,621	8,080,118
Expenditures															
Certificated Salaries	3,244,061	108,065	333,246	355,660	310,660	310,660	310,660	310,660	310,660	310,660	310,660	310,660	155,330		3,437,585
Classified Salaries	862,239	26,484	54,417	53,099	70,101	70,101	70,101	70,101	70,101	70,101	70,101	70,101	70,101	97,333	862,239
Benefits	1,516,017	117,985	141,556	142,663	142,663	142,663	142,663	142,663	142,663	142,663	142,663	142,663	142,663		1,686,173
Books & Supplies	887,938	11,015	33,491	83,866	73,995	73,995	73,995	73,995	120,000	73,995	73,995	73,995	73,995	47,607	887,938
Services & Operations	1,558,607	66,055	97,970	115,282	126,716	126,716	126,716	126,716	126,716	126,716	126,716	126,716	126,716	138,856	1,558,607
Capital Outlay	2,083	0	0	-	0	0	0	0	0	0	0	0	2,083	0	2,083
Total Expenditures	8,070,945	329,604	660,680	750,570	724,135	724,135	724,135	724,135	770,140	724,135	724,135	724,135	570,888	(79,884)	8,434,625
Other Cash Inflows/Outflows															
Accounts Receivable/Other Assets		99,226	902,865	58,151											1,060,242
Fixed Assets		(109,354)	(208,145)	(33,381)			(175,000)						2,083		(523,797)
Accounts Payable (net change)		(166,077)	35,440	85,980											(44,658)
Other Liabilities		0	0	-											0
Net Inflows/Outflows		(176,206)	730,160	110,750	0	0	(175,000)	0	0	0	0	0	2,083		491,787
ENDING CASH BALANCE		4,430,379	4,734,054	4,553,192	4,421,157	4,289,123	4,310,458	4,192,965	4,171,413	4,344,524	4,203,820	4,063,117	4,131,643		
Days Cash on Hand		192	205	197	191	186	187	181	181	188	182	176	179		



CWCV Fixed Asset Schedule as of 6/30/25

Asset ID	Description	Category	Acquisition Date	Cost	Life	Begin Depreciated on Date	Last Depreciated on Date	Months Depreciated	Accumulated Depreciation Amount
2001	Realize in 2021 Construction new Building	Building	6/30/2018	\$ 830,364.99	420	7/1/2018	6/30/2025	84	\$ 118,623.57
2002	Aquired in June 2020 (realize 2021)	Equipment	7/1/2020	\$ 37,199.00	120	7/1/2020	6/30/2025	60	\$ 18,599.46
2003	Move into Buildings (Building Project)	Building	6/30/2020	\$ 614,450.83	420	7/1/2020	6/30/2025	60	\$ 87,778.74
2004	Move into Buildings (Building Project)	Building	6/30/2020	\$ 5,891,443.70	420	7/1/2020	6/30/2025	60	\$ 841,634.88
2005	(Building Project)	Building	6/30/2021	\$ 30,892.74	420	7/1/2021	6/30/2025	48	\$ 4,413.15
2006	Move into Buildings (Building Project)	Building	6/30/2021	\$ 2,676,439.29	420	7/1/2021	6/30/2025	48	\$ 382,348.35
2007	Amazon: HP Enterprise M776z Color Printer	Equip	6/30/2023	\$ 8,262.52	120	6/30/2023	6/30/2025	25	\$ 1,654.70
2008	Amazon: HP Laserjet Enterprise Flow MFP M636z All-in-One+C35	Equipment	6/30/2023	\$ 6,923.36	120	6/30/2023	6/30/2025	25	\$ 1,386.48
2009	Amazon: HP Laserjet Enterprise Flow MFP M636z All-in-One	Equipment	6/30/2023	\$ 6,923.36	120	6/30/2023	6/30/2025	25	\$ 1,386.48
2010	Amazon: DJI Ronin 4D 6K, 4-Axis Stabilization on Par with Do	Equipment	6/7/2024	\$ 7,402.41	120	6/30/2023	6/30/2025	25	\$ 1,529.91
2011	Shutter Company - Solar Shades	Building	9/23/2022	\$ 9,404.00	120	10/1/2022	6/30/2025	33	\$ 2,607.08
2012	AZTEC Technology Corporation - Shipping/Storage Container	Equipment	6/30/2023	\$ 6,567.05	120	6/30/2023	6/30/2025	25	\$ 1,315.34
2013	Uline, Inc - Electric Pallet Truck	Equipment	8/9/2024	\$ 6,706.23	120	6/1/2023	6/30/2025	25	\$ 1,343.22
2014	Amazon: Shure ULXD4Q Quad-Channel Digital Wireless Receiver	Equipment	6/30/2023	\$ 12,906.00	120	6/30/2023	6/30/2025	25	\$ 2,584.79
2015	Uline: Fully Powered Stacker - 125 Lift	Equipment	6/30/2023	\$ 10,675.00	120	6/30/2023	6/30/2025	25	\$ 2,138.01
2016	Shutter Company - 24 Shades installed per 6/6/23 contract	Building	6/23/2023	\$ 9,884.00	120	6/30/2023	6/30/2025	25	\$ 1,998.84
2017	HP LaserJet Enterprise Flow MFP M636z Monochrome All-in-One	Equipment	5/13/2024	\$ 6,923.36	120	5/13/2024	6/30/2025	14	\$ 807.66
2018	Building - Construction in Progress	Building	9/21/2021	\$ 14,340.60	0			0.00	\$ -
2019	Building - Construction in Progress	Building	9/21/2021	\$ 9,498.18	0			0.00	\$ -
2020	CWCV Alarm System	Building	6/26/2025	\$ 5,971.50	0			0.00	\$ -
2021	CWCV Greenhouse	Building	1/21/2025	\$ 5,071.81	120	1/1/2025	6/30/2025	6	\$ 253.62
2022	CWCV Solar Panels	Building	7/23/2024	\$ 297,072.00	300	7/1/2024	6/30/2025	12	\$ 11,882.88
2023	CWCV Suburban	Equipment	4/30/2025	\$ 27,281.90	60	4/1/2025	6/30/2025	3	\$ 1,364.10

Coversheet

Review of the September Monthly Financials for Connecting Waters Charter School, Central Valley For September 2025

Section: X. Items scheduled for Information & Discussion
Item: C. Review of the September Monthly Financials for Connecting Waters Charter School, Central Valley For September 2025
Purpose: Discuss
Submitted by:
Related Material: CWCV FY2025-26 September DMU.pdf

BACKGROUND:

This is the monthly financial report through September 2025.



Connecting Waters Central Valley

DMS Monthly Update

Actuals through: September 30, 2025





CONNECTING WATERS CENTRAL VALLEY

This report is intended to provide a financial update comparing the July Budget to the actuals through September 30, 2025. Another purpose for this update is to provide a means to review and detect coding and budgeting issues and to make corrections throughout the year. Reviewing and collaborating together on a monthly basis to thoughtfully address these issues, especially early in the year, are the key to successful financial reporting.

It is important to keep in mind that actual receipts and expenditures don't always flow in and out evenly throughout the year and for this reason YTD results are not necessarily a valuable measure of financial performance.

At this point with 25% of the year (3 months) completed, revenues are trending where they are expected (8% of budgeted revenues). LCFF is the school's major source of funding and the July and August apportionments are the smallest of the year and also typically received a month in arrears.

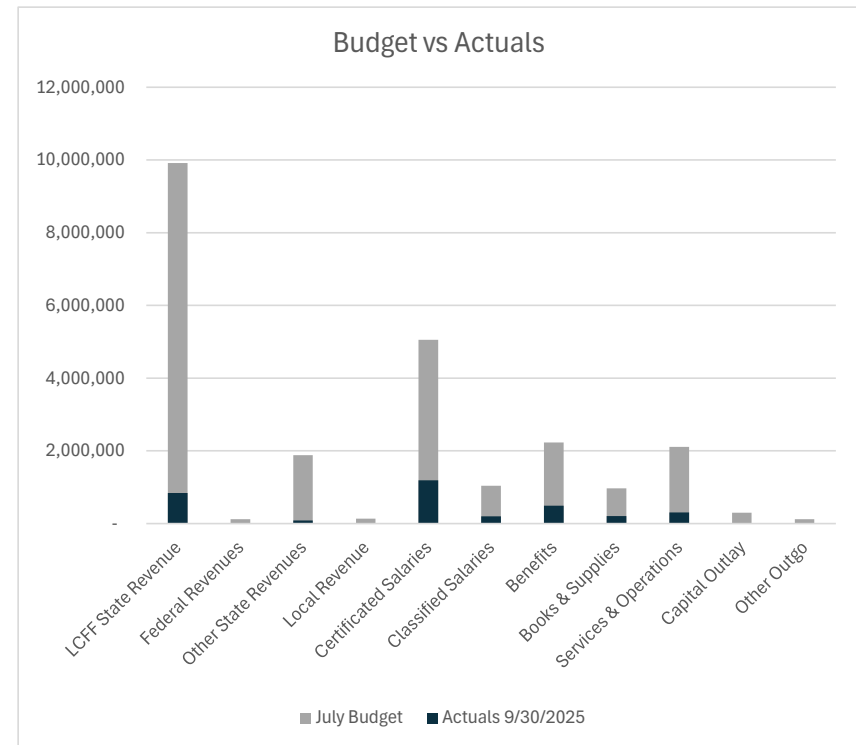
Total expenditures through September are trending where we would expect them to be compared to the July Budget (20% of budgeted expenditures). July and August typically are "lean" months in that both salaries and operational expenses slow down in the summer months. We will need to re-evaluate salary budgets for Certificated Stipends during the First Interim Budget process. We typically see a bump in all expenses beginning in September/October. Additionally, Materials & Supplies will generally see their highest peaks Sept through early November and again in the spring. There are a few line items noted in the Details report that will also need evaluation during the First Interim Budget process.

Cash Flow - Connecting Waters Central Valley is projected to end the year with 151 days of cash on hand. At least 90 days of cash on hand is considered stable.

Connecting Waters Central Valley continues to demonstrate fiscal stability and is projected to meet all obligations as scheduled. DMS and Connecting Waters Executive Leadership continue to monitor the political and economic landscape in an effort to anticipate their potential impacts on the school.

Connecting Waters Central Valley

Budget vs Actuals	July Budget	Actuals 9/30/2025	% of Budget
Revenues			
LCFF State Revenue	9,915,753	843,892	9%
Federal Revenues	120,823	-	0%
Other State Revenues	1,884,212	87,740	5%
Local Revenue	132,600	2,615	2%
TTL Revenues	12,053,388	934,247	8%
Expenditures			
Certificated Salaries	5,057,128	1,188,047	23%
Classified Salaries	1,041,907	200,805	19%
Benefits	2,228,490	490,303	22%
Books & Supplies	971,092	208,571	21%
Services & Operations	2,111,761	307,741	15%
Capital Outlay	299,337	-	0%
Other Outgo	123,323	-	0%
Total Expenditures	11,833,039	2,395,467	20%
			% of Year
Operating Income/(Loss)	220,349	(1,461,220)	25%



Connecting Waters Central Valley

Budget vs Actuals	Code	Description	July Budget	Actuals 9/30/2025	% of Budget	Notes
Revenue						
LCFF Revenue						
	8011	LCFF General Entitlement	8,499,933	843,892	10%	
	8012	EPA Entitlement	155,430	-	0%	
	8096	In-Lieu-Of Property Taxes	1,260,390	-	0%	
Total LCFF Revenue			9,915,753	843,892	9%	
Federal Revenue						
	8181	Federal IDEA SpEd Revenue	112,520	-	0%	
	8182	SpEd - Discretionary Grants	8,303	-	0%	
Total Federal Revenue			120,823	-	0%	
Other State Revenue						
	8311	AB602 State SpEd Revenue	713,835	68,224	10%	
	8550	Mandated Cost Reimbursements	24,298	-	0%	
	8560	State Lottery Revenue	221,592	-	0%	
	8590	Other State Revenue	924,488	19,516	2%	
Total Other State Revenue			1,884,212	87,740	5%	
Local Revenue						
	8660	Interest Income	132,000	2,341	2%	
	8699	Other Revenue	600	274	46%	
Total Local Revenue			132,600	2,615	2%	
Total Revenue			12,053,388	934,247	8%	

Expenditures

Certificated Compensation

1100	Teacher Compensation	3,704,929	774,300	21%	
1150	Teacher Stipends/Extra Duty	170,530	128,746	75%	Budget to be evaluated at FIB
1160	Electives Teachers	58,203	2,250	4%	
1200	Student Support	365,267	78,234	21%	

	1250 Support Stipends/Extra Duty	3,446	349	10%
	1300 Certificated Administrators	736,565	202,870	28%
	1350 Administrator Stipends/Extra Duty	17,233	1,298	8%
	1370 Administrators Health Care In Lieu	956	-	0%
Total Certificated Compensation		5,057,128	1,188,047	23%
Classified Compensation				
	2100 Instructional Aides	143,134	623	0%
	2160 Electives Instructional Aides	116,911	3,541	3%
	2300 Classified Administrators	3,398	1,705	50%
	2400 Clerical & Technical Staff	778,465	189,607	24%
	2450 Clerical & Technical Stipends	-	111	Budget to be revised at FIB
	2900 Other Classified Positions	-	5,218	Budget to be revised at FIB
Total Classified Compensation		1,041,907	200,805	19%
Employee Benefits				
	3101 STRS	965,911	221,569	23%
	3202 PERS	279,335	56,869	20%
	3301 OASDI/Medicare Expense	153,035	32,658	21%
	3401 Health Care Certificated	562,604	118,275	21%
	3402 Health Care Classified	202,102	42,449	21%
	3501 Unemployment Insurance Certificated	3,050	729	24%
	3601 Workers' Comp Certificated	51,785	15,217	29%
	3602 Workers' Comp Classified	10,669	2,537	24%
Total Employee Benefits		2,228,490	490,303	22%
Books, Materials, & Supplies				
	4310 Materials & Supplies	631,010	140,626	22%
	4320 Office Supplies	43,724	21,057	48% Budget to be evaluated at FIB
	4330 Meals & Events	1,550	4,210	272% Budget to be revised at FIB
	4400 Non-Capitalized Equipment	290,531	41,236	14%
	4700 School Nutrition Program	4,277	1,442	34%
Total Books, Materials, & Supplies		971,092	208,571	21%
Outside Services & Other Operating Costs				
	5200 Travel & Conferences	24,620	28,554	116% Budget to be revised at FIB
	5210 Mileage Reimbursements	41,641	905	2%
	5300 Dues & Memberships	13,953	1,457	10%

5400 Insurance	53,052	26,226	49%
5500 Operations & Housekeeping	61,399	17,305	28%
5510 Utilities (General)	5,838	10,868	186% Budget to be revised at FIB
5515 Utilities (Gas)	15,575	1,275	8%
5516 Utilities (Electric)	23,963	3,957	17%
5517 Utilities (Garbage)	6,966	2,309	33%
5519 Utilities (Water)	14,515	7,040	49% Budget to be revised at FIB
5620 Equipment Leases	2,169	739	34%
5630 Maintenance & Repair	108,439	14,970	14%
5800 Professional Services - Non-instructional	145,846	38,037	26%
5810 Legal	41,788	13,720	33%
5820 Audit & CPA	10,292	3,675	36%
5825 DMS Business Services	253,121	62,283	25%
5830 Non-Instructional Software Licenses/Fees	58,396	11,877	20%
5840 Advertising & Recruitment	184	-	0%
5850 Oversight Fees	99,158	-	0%
5860 Service Fees	3,649	175	5%
5870 Livescan Fingerprinting	1,028	346	34%
5880 Instructional Vendors & Consultants	1,091,688	51,931	5%
5910 Telephone	5,392	2,015	37%
5920 Internet	25,871	6,944	27%
5930 Postage	3,219	1,134	35%
Total Outside Services & Other Operating Costs	2,111,761	307,741	15%
Capital Expenditures			
6900 Depreciation	299,337	-	0%
Total Capital Expenditures	299,337	-	0%
Other Outgo			
7438 Interest Expense	123,323	-	0%
Total Other Outgo	123,323	-	0%
Total Expenditures	11,833,039	2,395,467	20%
Operating Income/Loss	220,349	(1,461,220)	25%

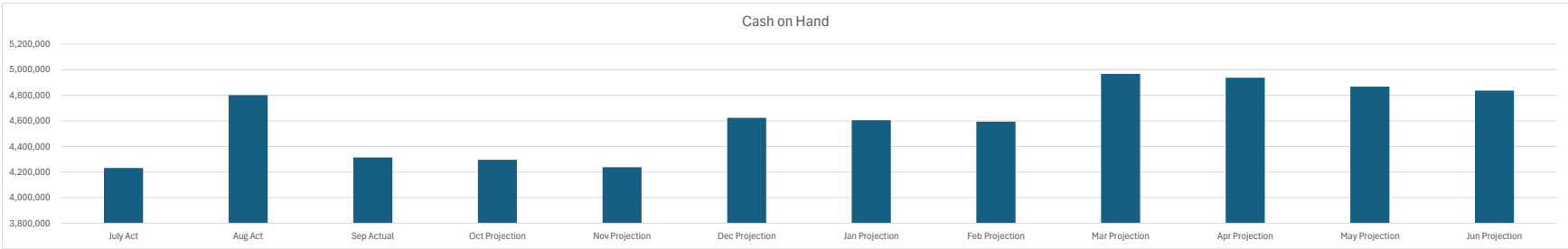
% of Year

Connecting Waters Central Valley

Balance Sheet	Description	Balance as of 9/30/2025
ASSETS		
Cash & Equivalents		
	Cash in Banks	(168,348)
	Cash in Banks - Umpqua	4,482,424
Total Cash & Equivalents		4,314,076
Current Assets		
	Accounts Receivable	(388,164)
	Prepaid Expenses	144,740
Total Current Assets		(243,424)
Fixed Assets		
	Buildings	10,365,361
	Accumulated Depreciation - Buildings	(1,451,541)
	Equipment	137,770
	Accumulated Depreciation - Equipment	(34,110)
	Work in Progress	29,810
	Lease Asset	7,678
	Accumulated Amorrization	(3,787)
Total Fixed Assets		9,051,181
Total ASSETS		13,121,833
LIABILITIES		
Current Liabilities		
	Accounts Payable	833,055
	Due to Grantor Governments	1,420
Total Current Liabilities		834,475
Long Term Liabilities		
	Current Loans	3,376,775
	Deferred Revenue	815,106
	Lease Liability	3,892
Total Long Term Liabilities		4,195,773
TOTAL LIABILITIES		5,030,247
Net Assets		8,091,585
Total Liabilities and Net Assets		13,121,833

Connecting Waters Central Valley

	July Budget	July Act	Aug Act	Sep Actual	Oct Projection	Nov Projection	Dec Projection	Jan Projection	Feb Projection	Mar Projection	Apr Projection	May Projection	Jun Projection	Accruals	Total
Starting Cash		4,312,370	4,231,641	4,801,056	4,314,089	4,295,435	4,237,922	4,623,941	4,605,287	4,594,222	4,968,011	4,937,139	4,867,409		
Revenues															
LCOFF State Revenue	8,499,933	0	421,946	421,946	753,755	753,755	753,755	753,755	753,755	754,129	754,129	754,129	754,129	870,749	8,499,933
EPA	155,430	0	0	-	38,858			38,858			38,858			38,856	155,430
In-Lieu Property Taxes	1,260,390	0	0	-	100,831	100,831	100,831	100,831	176,455	88,227	88,227	88,227	88,227	327,701	1,260,390
Federal Revenues	120,823	0	0	-			30,206			30,206				38,858	120,823
Other State Revenues	1,884,212	0	43,870	43,870	57,727	57,727	471,053	57,727	57,727	471,053	57,739	57,739	57,739	450,241	1,884,212
Other Local Revenue	132,600	274	0	2,341	0	0	0	0	0	0	0	0	0	129,985	132,600
Total Revenues	12,053,388	274	465,816	468,157	951,171	912,313	1,355,845	951,171	987,937	1,343,615	938,954	900,096	938,953	1,839,086	12,053,388
Expenditures															
Certificated Salaries	5,057,128	139,747	510,108	538,192	410,192	410,192	410,192	410,192	410,192	410,192	410,192	410,192	410,192	177,349	5,057,128
Classified Salaries	1,041,907	38,583	80,890	81,332	84,708	84,708	84,708	84,708	84,708	84,708	84,708	84,708	84,708	78,731	1,041,907
Benefits	2,228,490	73,167	205,100	212,036	212,036	212,036	212,036	212,036	212,036	212,036	212,036	212,036	212,036		2,398,630
Books & Supplies	971,092	30,890	40,644	137,038	80,924	80,924	80,924	80,924	110,100	80,924	80,924	80,924	80,924	5,026	971,092
Services & Operations	2,111,761	62,384	114,130	131,227	171,688	171,688	171,688	171,688	171,688	171,688	171,688	171,688	171,688	258,829	2,111,761
Capital Outlay	299,337	0	0	-	0	0	0	0	0	0	0	0	0	299,337	299,337
Other Outgo	123,323	0	0	-	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	30,830	123,323
Total Expenditures	11,833,039	344,771	950,871	1,099,825	969,826	969,826	969,826	969,826	999,001	969,826	969,826	969,826	1,269,163	380,627	12,003,176
Other Cash Inflows/Outflows															
Accounts Receivable/Other Assets		713,842	961,344	(5,696)											1,669,490
Fixed Assets		0	0	-									299,337		299,337
Accounts Payable (net change)		(450,074)	93,126	150,398											(206,551)
Other Liabilities		0	0	-											0
Net Inflows/Outflows		263,768	1,054,470	144,701	0	0	0	0	0	0	0	0	299,337		1,762,276
ENDING CASH BALANCE		4,231,641	4,801,056	4,314,089	4,295,435	4,237,922	4,623,941	4,605,287	4,594,222	4,968,011	4,937,139	4,867,409	4,836,537		
Days Cash on Hand		132	150	135	134	132	144	144	143	155	154	152	151		



CWCV Fixed Asset Schedule as of 6/30/25

Asset ID	Description	Category	Acquisition Date	Cost	Life	Begin Depreciated on Date	Last Depreciated on Date	Months Depreciated	Accumulated Depreciation Amount
2001	Realize in 2021 Construction new Building	Building	6/30/2018	\$ 830,364.99	420	7/1/2018	6/30/2025	84	\$ 118,623.57
2002	Aquired in June 2020 (realize 2021)	Equipment	7/1/2020	\$ 37,199.00	120	7/1/2020	6/30/2025	60	\$ 18,599.46
2003	Move into Buildings (Building Project)	Building	6/30/2020	\$ 614,450.83	420	7/1/2020	6/30/2025	60	\$ 87,778.74
2004	Move into Buildings (Building Project)	Building	6/30/2020	\$ 5,891,443.70	420	7/1/2020	6/30/2025	60	\$ 841,634.88
2005	(Building Project)	Building	6/30/2021	\$ 30,892.74	420	7/1/2021	6/30/2025	48	\$ 4,413.15
2006	Move into Buildings (Building Project)	Building	6/30/2021	\$ 2,676,439.29	420	7/1/2021	6/30/2025	48	\$ 382,348.35
2007	Amazon: HP Enterprise M776z Color Printer	Equip	6/30/2023	\$ 8,262.52	120	6/30/2023	6/30/2025	25	\$ 1,654.70
2008	Amazon: HP Laserjet Enterprise Flow MFP M636z All-in-One+C35	Equipment	6/30/2023	\$ 6,923.36	120	6/30/2023	6/30/2025	25	\$ 1,386.48
2009	Amazon: HP Laserjet Enterprise Flow MFP M636z All-in-One	Equipment	6/30/2023	\$ 6,923.36	120	6/30/2023	6/30/2025	25	\$ 1,386.48
2010	Amazon: DJI Ronin 4D 6K, 4-Axis Stabilization on Par with Do	Equipment	6/7/2024	\$ 7,402.41	120	6/30/2023	6/30/2025	25	\$ 1,529.91
2011	Shutter Company - Solar Shades	Building	9/23/2022	\$ 9,404.00	120	10/1/2022	6/30/2025	33	\$ 2,607.08
2012	AZTEC Technology Corporation - Shipping/Storage Container	Equipment	6/30/2023	\$ 6,567.05	120	6/30/2023	6/30/2025	25	\$ 1,315.34
2013	Uline, Inc - Electric Pallet Truck	Equipment	8/9/2024	\$ 6,706.23	120	6/1/2023	6/30/2025	25	\$ 1,343.22
2014	Amazon: Shure ULXD4Q Quad-Channel Digital Wireless Receiver	Equipment	6/30/2023	\$ 12,906.00	120	6/30/2023	6/30/2025	25	\$ 2,584.79
2015	Uline: Fully Powered Stacker - 125 Lift	Equipment	6/30/2023	\$ 10,675.00	120	6/30/2023	6/30/2025	25	\$ 2,138.01
2016	Shutter Company - 24 Shades installed per 6/6/23 contract	Building	6/23/2023	\$ 9,884.00	120	6/30/2023	6/30/2025	25	\$ 1,998.84
2017	HP LaserJet Enterprise Flow MFP M636z Monochrome All-in-One	Equipment	5/13/2024	\$ 6,923.36	120	5/13/2024	6/30/2025	14	\$ 807.66
2018	Building - Construction in Progress	Building	9/21/2021	\$ 14,340.60	0			0.00	\$ -
2019	Building - Construction in Progress	Building	9/21/2021	\$ 9,498.18	0			0.00	\$ -
2020	CWCV Alarm System	Building	6/26/2025	\$ 5,971.50	0			0.00	\$ -
2021	CWCV Greenhouse	Building	1/21/2025	\$ 5,071.81	120	1/1/2025	6/30/2025	6	\$ 253.62
2022	CWCV Solar Panels	Building	7/23/2024	\$ 297,072.00	300	7/1/2024	6/30/2025	12	\$ 11,882.88
2023	CWCV Suburban	Equipment	4/30/2025	\$ 27,281.90	60	4/1/2025	6/30/2025	3	\$ 1,364.10

Coversheet

2026-2027 Employee Handbook Discussion

Section: X. Items scheduled for Information & Discussion
Item: D. 2026-2027 Employee Handbook Discussion
Purpose: Discuss
Submitted by:

BACKGROUND:

Complexities of hiring and relocating employees out of state

Coversheet

Board Remarks

Section: X. Items scheduled for Information & Discussion
Item: E. Board Remarks
Purpose: FYI
Submitted by:

BACKGROUND:

This is the portion of the meeting where Board Members may share on school events, conferences, or school related meetings that they have participated in.