



Connecting Waters Charter Schools

CWCS Board of Directors Meeting

(A California Non-Profit Public Benefit Corporation)

Published on November 14, 2025 at 3:38 PM PST

Date and Time

Thursday November 20, 2025 at 3:00 PM PST

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, Room 2
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 November 20, 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. Administrative Reports

- A.** Joanne Fountain - Delta Managed Solutions Presentation
- B.** Melissa Cripe, Guidance Counselor Director - Annual Department Report

III. Directors' Reports

- A.** Executive Director's Report
- B.** Deputy Executive Director Spotlight

IV. 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 - October 16, 2025, Regular Meeting
- B.** Approval of New Hires List
Nicolette Castillo, Library/Site Assistant.
Kandise Manley , Guidance Counselor/School Registrar
- C.** Approval of the October 2025 Warrant Report from DMS for Connecting Waters Charter School
- D.** Approval of the October 2025 Warrant Report from DMS for Connecting Waters Charter School, East Bay

- E.** Approval of the October 2025 Warrant Report from DMS for Connecting Waters Charter School, Central Valley
- F.** Approval of the Revised 2025-2026 Certificated Pay Scale
- G.** Approval of the New Vendor List
- H.** Treasurer's Report: September - October 2025
- I.** Approval of Items on the Consent Agenda

V. Items Scheduled for Consideration and/or Action

- A.** Approval of the Connecting Waters Charter School's 2025-2026 First Interim Budget Report
- B.** Approval of the Connecting Waters Charter School - East Bay's 2025-2026 First Interim Budget Report
- C.** Approval of the Connecting Waters Charter School - Central Valley's 2025-2026 First Interim Budget Report
- D.** Approval of the Connecting Waters Charter Schools 2024-2025 Annual Independent Financial Audit
- E.** Discussion of Board Committees and Approval of a Board Governance Committee
- F.** Ratification of Creation of New Position: Central Services Coordinator

VI. Items scheduled for Information & Discussion

- A.** First Read: Connecting Waters Charter Schools 2026-2027 School Calendar
- B.** First Read: CWCS Obsolete and Discarded Textbook Policy and Process
- C.** First Read: Connecting Waters Charter Schools California Employee Residency and Relocation Policy
- D.** Back Office Provider Discussion
- E.** Math Curriculum Adoption Policy and Timeline
- F.** Teacher Assignment Monitoring Outcomes Report
- G.** Board Remarks

VII. Hearing of the Public on Closed Session Items

VIII. Closed Session

- A.** Public Employee: Discipline/Dismissal/Release
Government Code 54957

IX. Report on Closed Session Actions

- A.** Public Employee: Discipline/Dismissal/Release
Government Code 54957

X. Return to Open Session

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

Joanne Fountain - Delta Managed Solutions Presentation

Section: II. Administrative Reports
Item: A. Joanne Fountain - Delta Managed Solutions Presentation
Purpose:
Submitted by:

BACKGROUND:

DMS has been a valued partner with Connecting Waters Charter Schools for over a decade, providing essential support in finance, HR, vendor relations and purchasing. During this presentation they will share updates on their services, highlight upcoming improvements, and invite questions from the Board on how they can best support our schools moving forward. This presentation is both a celebration of our long-standing partnership and an opportunity for open dialogue about our evolving needs.

Coversheet

Melissa Cripe, Guidance Counselor Director - Annual Department Report

Section: II. Administrative Reports
Item: B. Melissa Cripe, Guidance Counselor Director - Annual Department Report
Purpose:
Submitted by:

BACKGROUND:

Annual Report to the Board

Coversheet

Executive Director's Report

Section: III. Directors' Reports
Item: A. Executive Director's Report
Purpose:
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: III. Directors' Reports
Item: B. Deputy Executive Director Spotlight
Purpose:
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 - October 16, 2025, Regular Meeting

Section: IV. Consent Items
Item: A. Approval of Minutes - October 16, 2025, Regular Meeting
Purpose: Approve Minutes
Submitted by: Laura Joseph
Related Material: Minutes for CWCS Board of Directors Meeting on October 16, 2025

BACKGROUND:

These are the minutes that reflect the meeting of the Connecting Waters Charter Schools Board of Directors' October 16, 2025, meeting.

DRAFT



Connecting Waters Charter Schools

Minutes

CWCS Board of Directors Meeting

(A California Non-Profit Public Benefit Corporation)

Date and Time

Thursday October 16, 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, K. Corrales, K. Fatima, K. Martin, L. Addipah, S. Welch

Directors Absent

None

Directors who arrived after the meeting opened

K. Fatima

Guests Present

L. Joseph

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 Oct 16, 2025 at 3:05 PM.

B. Roll Call

K. Fatima arrived at 3:06 PM.

C. Approval of the October 16, 2025, Board of Directors Agenda

K. Corrales made a motion to approve the October 16, 2025 agenda with a title change to IX. C. to be Designating Signatories.
L. Addipah seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

D. Pledge of Allegiance

Led by Stuart Welch

E. Hearing of the Public on Non-Agenda Items

No comments from the public

F. Hearing of the Public on Agenda Items

No comments from the public

II. Hearing of the Public on Closed Session Items

A. Public Comments

No comments from the public The Board went into closed session at 3:11 p.m.

III. Report on Closed Session Actions

A. Conference With Real Property Negotiators

Nothing to report

B. Public Employee: Discipline/Dismissal/Release

Nothing to report. Return to Open Session at 4:44 p.m.

IV. Administrative Reports

A. Student Records Department - Presented by Executive Director, Jerri Levers

Executive Director Jerri Levers presented an overview of the Student Records Department, highlighting their responsibilities in student intake, maintaining educational records, tracking vaccinations, and assigning students to Education Specialists. She commended the department for their efficiency and collaboration with Tammy, Deputy Executive Director, to ensure smooth operations, noting the importance of timely student enrollment for school funding. A board member inquired about discrepancies between the number of intake calls and processed applications. Jerri explained that variations occur due to differing levels of family responsiveness and support needs, as some families require multiple calls or discontinue the process after learning more about the program. Tammy added that many families reconsider enrollment once they understand the parent-educator model, which can lead to additional communication and follow-up.

B. Intake - Presented by Intake Coordinator, Kelly Jacob,

Intake Coordinator Kelly Jacob presented an overview of the intake process, explaining how families transition from student records into intake to gain a deeper understanding of the school's model. Kelly emphasized the department's efforts to clearly and repeatedly communicate expectations—especially the parent's role as the primary educator—to ensure families fully understand before enrollment. Board and staff members noted that while the information can feel overwhelming, the multiple formats and resources available help parents stay informed and supported. Kelly invited board members and staff to attend upcoming intake presentations to observe the process and provide feedback on clarity and communication. The Board thanked Kelly for her work and noted that the virtual format seems to work well for both staff and families.

C. Motion to move Deputy Executive Director's Spotlight to IX D.

K. Corrales made a motion to move The Deputy Director's Spotlight Report to Item IX. D. on the agenda.

L. Addipah seconded the motion.

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

Roll Call

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

V. Directors' Reports

A. Executive Director's Report

Executive Director Jerri Levers presented her report to the Board, which was received and discussed. She shared updates on the recent CWEB site visit and highlighted the success of the CSDC Conference, where both certificated and classified staff gained valuable insights. Jerri reported on her productive meeting with Mr. Hurst from Modesto City Schools regarding the upcoming CV charter renewal and noted her meeting with Irene Salter to explore collaboration on the board evaluation and training process. She also mentioned the continued success of the “Donuts with Directors” outreach and ongoing community engagement efforts with ACOE. The Board suggested exploring options for holding future meetings in the evening or virtually to increase family participation.

B. Deputy Executive Director Spotlight moved to item IX. D.

VI. Consent Items

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

L. Addipah made a motion to approve the minutes from the Regular Meeting of the Board of Directors on 09-25-25.

J. Louie-Monzon seconded the motion.

As part of the consent agenda

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

B. Approval of New Hires List

C. Approval of Separations List

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

L. Addipah made a motion to Items on the Consent Agenda.

J. Louie-Monzon seconded the motion.

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

Roll Call

K. Martin Aye

L. Addipah Aye

K. Corrales Aye

K. Fatima Aye

E. Melton Aye

S. Welch Aye

J. Louie-Monzon Aye

VII. Items Scheduled for Consideration and/or Action

A. Approval of the Amended 2025-2026 Education Specialist Pay Scales

L. Addipah made a motion to Approve the Amended 2025-2026 Education Specialist Pay Scales with the addition of one sentence.

K. Corrales seconded the motion.

The Board approved the Amended 2025–2026 Education Specialist Pay Scales with the addition of a single clarifying sentence stating that Welcome ES employees are eligible for prorated master's and doctorate stipends.

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

Roll Call

K. Corrales Aye

J. Louie-Monzon Aye

K. Fatima Aye

L. Addipah Aye

S. Welch Aye

E. Melton Aye

K. Martin Aye

B.

Approval of the Chief Business Officer Pay Range

K. Corrales made a motion to Approve the Chief Business Officer Pay Range of \$133,00 - \$170,000.

K. Fatima seconded the motion.

The Chief Business Officer pay range was determined by researching comparable CBO salaries using Transparent California, considering school size, location, and experience level, and setting a flexible range of \$133,000 to \$170,000 to attract qualified candidates. This range aligns with current director salaries while allowing adjustment based on the candidate's experience and fit.

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

Roll Call

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

C. Approval of Resolution 25-26 100 - Designated Signatories

K. Corrales made a motion to Tabled Resolution 25-26 100 - Designated Signatories.

L. Addipah seconded the motion.

The Board would like clarification from legal counsel before approving.

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

Roll Call

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

Board Member S. Welch excused himself from the meeting at 5:36 p.m.

D. Deputy Executive Director's Spotlight

The Deputy Executive Director provided updates highlighting the addition of a new communications assistant to engage staff and increase the school's visibility in the community, efforts to streamline processes, and participation in professional development including Effective Educator trainings, CSDC, and upcoming A+ and Breakthrough Coaching conferences. She also noted successful ACOE site visits, a planned hands-on seizure training with the school nurse, and progress on the CV mural project with

potential vendors, including one who would involve students in the creation. The Board thanked her for her report.

VIII. Items scheduled for Information & Discussion

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

The Board reviewed the September 2025 monthly financials for all three Connecting Waters Charter School campuses. DMS was not available for questions, but feedback indicated that revenue and expenditures are on target, with the budget remaining healthy for upcoming projects including the CWEB mobile culinary kitchen and the Central Valley land purchase.

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

No questions

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

No questions

D. 2026-2027 Employee Handbook Discussion

The Board discussed adding a section to the 2026–2027 Employee Handbook addressing out-of-state employees. The intent is to formalize and clarify existing practices rather than impact current employees. The policy would primarily guide employees considering relocation out of California on the process to follow, taking into account legal and compliance requirements.. The discussion is preliminary, and future meetings will allow public comment to refine the approach.

E. Board Remarks

The Board shared brief remarks about recent and upcoming conferences, noting that the CSVC conference was well-attended and informative, while details from the A+ conference will be shared at the next meeting. Board members discussed attendance, with only one currently planning to attend A+. Additionally, a Thanksgiving turkey giveaway hosted by Life Connection Church on November 22nd from 10 a.m. - 1 p.m. in Modesto was announced, offering opportunities for both receiving and volunteering. Board members encouraged participation and will provide information to facilitate involvement.

IX. Closing Items

A. Adjourn Meeting

L. Addipah made a motion to Adjourn Meeting.

K. Corrales seconded the motion.

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

Roll Call

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

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:28 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: IV. Consent Items
Item: B. Approval of New Hires List
Purpose:
Submitted by: HR

BACKGROUND:

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

Coversheet

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

Section: IV. Consent Items
Item: C. Approval of the October 2025 Warrant Report from DMS for
Connecting Waters Charter School
Purpose:
Submitted by: DMS

BACKGROUND:

Financial summary for October monthly expenses

Coversheet

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

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

BACKGROUND:

Financial summary for October monthly expenses

Coversheet

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

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

BACKGROUND:

Financial summary for October monthly expenses

Coversheet

Approval of the Revised 2025-2026 Certificated Pay Scale

Section: IV. Consent Items
Item: F. Approval of the Revised 2025-2026 Certificated Pay Scale
Purpose: Vote
Submitted by: HR
Related Material: 2025-2026 Certificated Payscale (DRAFT).pdf

BACKGROUND:

Added a position to the pay scale (in green)

Connecting Waters Charter Schools

Certificated

2025/26 Pay Rate Information

Exempt Certificated Schedule:

Step	180	185	190	205	210
0	\$68,340.00	\$73,656.85	\$75,556.70	\$90,133.63	\$100,227.44
1	\$70,390.00	\$75,866.24	\$77,823.08	\$92,837.24	\$103,233.83
2	\$72,500.00	\$78,139.66	\$80,155.14	\$95,619.23	\$106,327.36
3	\$74,680.00	\$80,487.80	\$82,563.85	\$98,492.63	\$109,522.56
4	\$76,920.00	\$82,899.98	\$85,038.24	\$101,444.41	\$112,804.89
5	\$79,230.00	\$85,386.87	\$87,589.28	\$104,487.61	\$116,188.89
6	\$81,610.00	\$87,948.48	\$90,216.96	\$107,622.24	\$119,674.56
7	\$83,240.00	\$89,709.58	\$92,023.49	\$109,777.30	\$122,070.96
8	\$84,900.00	\$91,502.71	\$93,862.86	\$111,971.54	\$124,510.92
9	\$86,600.00	\$93,327.85	\$95,735.08	\$114,204.96	\$126,994.46
10	\$88,330.00	\$95,195.69	\$97,651.10	\$116,490.63	\$129,536.09
11	\$90,540.00	\$97,575.85	\$100,092.65	\$119,403.22	\$132,774.86
12	\$92,350.00	\$99,529.07	\$102,096.26	\$121,793.37	\$135,432.68
13	\$94,200.00	\$101,524.99	\$104,143.66	\$124,235.77	\$138,148.59
14	\$96,080.00	\$103,552.93	\$106,223.90	\$126,717.35	\$140,908.08

Revised: October 13, 2025

Board Approved:

Connecting Waters Charter Schools

Certificated

2025/26 Pay Rate Information

15	\$98,480.00	\$106,146.56	\$108,884.43	\$129,891.16	\$144,437.32
16	\$100,450.00	\$108,270.56	\$111,063.21	\$132,490.29	\$147,327.52
17	\$102,460.00	\$110,437.25	\$113,285.79	\$135,141.66	\$150,275.81
18	\$104,510.00	\$112,646.63	\$115,552.16	\$137,845.28	\$153,282.20
19	\$106,600.00	\$114,898.71	\$117,862.33	\$140,601.14	\$156,346.68
20	\$109,270.00	\$117,769.85	\$120,807.52	\$144,114.54	\$160,253.53

Hourly/Nonexempt Certificated Schedule Range:

0	1	2	3	4
\$25.00-\$40.00	\$40.01-\$55.00	\$55.01-\$70.00	\$70.01-\$85.00	\$85.01-\$100

Positions Paid On This Salary Schedule:

Days	Title
180	Art Instructor Math Instructor English Instructor Science Instructor Social Studies Instructor Ethnic Studies Instructor CTE Culinary Arts Instructor Program Support Assistant
185	504/PLT Coordinator Lead Instructor Early Math Intervention Specialist Literacy and Language Specialist Prop 28 Lead Instructor Inclusion Support Assistant Grant Coordinator Instructional Programs Coordinator

Revised: October 13, 2025

Board Approved:

Connecting Waters Charter Schools

Certificated

2025/26 Pay Rate Information

190	Guidance Counselor Guidance Counselor/School Registrar Guidance Counselor/Community College Liaison Virtual College and Career Center Counselor School Psychologist Special Education Resource Specialist Special Education Resource Specialist/Post-Secondary Transition Provider Speech and Language Pathologist Occupational Therapist CWEB/CV Site Administrator/Instructor
205	EL Coordinator Math Specialist Science Specialist Curriculum & Assessment Coordinator ES Advisor/Education Specialist CWEB/CV Site Administrator/ES Advisor English Department Head/Tiger Time Specialist
210	Academic Director Education Services Director Guidance Director Program Specialist Curriculum and Accountability Director
Hourly/As-needed	Data Systems Specialist Special Education Support Special Education Resource Specialist School Nurse Teaching Assistant Substitute Instructor

Master's Degree Stipend: \$1,000

Doctorate Degree Stipend: \$2,000

Longevity payments for exempt employees will be paid as follows:

2% for years 11-14 with the School

2.5% between years 15 and 19 with the School

3% a year from year 20 with the School

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

Revised: October 13, 2025

Board Approved:

Coversheet

Approval of the New Vendor List

Section: IV. Consent Items
Item: G. Approval of the New Vendor List
Purpose:
Submitted by: Vendor Relations
Related Material: New Vendor Report October 2, 2025 to November 4, 2025.pdf

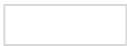
BACKGROUND:

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

New Vendor Report

October 2, 2025 to November 4, 2025

New Vendor Name	Website	Service or Product Description	Service Area	Vendor #
The Grapple HQ	https://thegrapplehq.com/	Physical Education - Martial Arts	Stanislaus County	V353
Tri City Aikido	https://www.tricityaikido.com/	Physical Education - Martial Arts	Alameda County	V354





Coversheet

Treasurer's Report: September - October 2025

Section: IV. Consent Items
Item: H. Treasurer's Report: September - October 2025
Purpose:
Submitted by: Board Treasurer
Related Material: CWCS Treasurer's Report Sept - Oct TREASURER REPORT.pdf

BACKGROUND:

Treasure Report for September - October 2025.

CWCS - Treasurer's Quarterly Report				
September - October Report Fiscal Year Starting July 1, 2025				
Prepared by Malinda Miller				
S.O.F.A. School Office Fundraiser Account				
Beginning Balance	\$	5,798.41		
Deposits and other credits				
Checks/Withdrawals/Debits	\$	(73.28)	9/8	Check #158 Amazon - Gift Prizes for Business Services - All Staff Meeting Activity
	\$	(95.71)	10/28	Debit- Costco Consumable Supplies for Staff Appreciation - Paint Night
	\$	(31.19)	10/29	Debit - Donuts Exeexpress Castro Valley
Ending Balance	\$	5,598.23		
FCCLA (Family, Career, Community, Leaders of America)				
Beginning Balance	\$	1,534.49		
Deposits and other credits		-		
Checks/Withdrawals/Debits	\$	(61.36)	9/29	Check 156 Reimbursement to General Funds for FCCLA Class Party Supplies
	\$	(7.62)	9/29	Check 160 Reimbursement to General Funds for FCCLA Class Party Supplies
Ending Balance	\$	1,465.51		
CTE (Career Technical Education) - Business Class Online Store				
Beginning Balance	\$	1,547.37		
Deposits and other credits				
Checks/Withdrawals/Debits		-		
Ending Balance	\$	1,547.37		
CTE (Career Technical Education) Account - Culinary Program Tiger Cafe				
Beginning Balance	\$	10,136.39		
Deposits and other credits	\$	58.14	9/4	Square Credit - Tiger Cafe
	\$	72.69	10/16	Square Credit - Tiger Cafe
	\$	18.89	10/23	Square Credit - Tiger Cafe
	\$	261.00	10/23	Square Credit - Tiger Cafe
	\$	45.56	10/30	Square Credit - Tiger Cafe
	\$	73.60	10/31	Square Credit - Tiger Cafe
Checks/Withdrawals/Debits		-		
Ending Balance	\$	10,666.27		
Yearbook Account				
Beginning Balance	\$	5,908.79		
Deposits and other credits	\$	161.20	10/2	Turlock Driving, Nordgren Performing Arts Business Card Ads and TreeRing Yearbook Company
	\$	75.00	10/23	Bay Area Driving 1/4 Page Yearbood Add
Checks/Withdrawals/Debits				
Ending Balance	\$	6,144.99		
P.A.W.S (Parent Activities Workshops Support) Formerly PAC (Parent Advisory Council)				
Beginning Balance	\$	549.65		
Deposits and other credits		-		
Checks/Withdrawals/Debits		-		
Ending Balance	\$	549.65		
SunShine Account - Employee Donations				
Beginning Balance	\$	490.00		
Deposits and other credits		-		
Checks/Withdrawals/Debits	\$	(73.98)	9/8	Plant - Employee Morgan Hushaw
	\$	(70.23)	9/8	Plant - Employee Hailey Hushaw
Ending Balance	\$	345.79		
Student Council Account				
Beginning Balance	\$	928.12		
Deposits and other credits	\$	28.83	9/22	Square Credit - Tiger Trot T-Shirt
	\$	43.39	9/23	Square Credit - Tiger Trot T-Shirt
	\$	28.83	9/26	Square Credit - Tiger Trot T-Shirt
	\$	57.65	9/29	Square Credit - Tiger Trot T-Shirt
	\$	14.26	10/8	Square Credit - Tiger Trot T-Shirt
	\$	14.26	10/14	Square Credit - Tiger Trot T-Shirt
	\$	14.26	10/14	Square Credit - Tiger Trot T-Shirt
	\$	28.83	10/15	Square Credit - Tiger Trot T-Shirt
	\$	43.53	10/20	Square Credit - Tiger Trot T-Shirt
	\$	29.00	10/23	Cash Deposit - Tiger Trot T-Shirt
Checks/Withdrawals/Debits	\$	(22.85)	10/23	
	\$	(16.32)	10/23	PO-3668 Amazon - Harvest Festival Supplies
	\$	(10.88)	10/23	

Ending Balance	\$	1,180.91		
CSF (California Scholarship Federation) Account				
Beginning Balance	\$	151.09		2014-2015 Inactive Account
Deposits and other credits		-		
Checks/Withdrawals/Debits		-		
Ending Balance	\$	151.09		
EVS (Environmental Science) / Book Club Account				
Beginning Balance	\$	(1.75)		2023-2024 Inactive Account
Deposits and other credits		-		
Checks/Withdrawals/Debits		-		
Ending Balance	\$	(1.75)		
OLF (Oral Language Fair) Account				
Beginning Balance	\$	56.00		2019-2020 Inactive Account
Deposits and other credits		-		
Checks/Withdrawals/Debits		-		
Ending Balance	\$	56.00		
Science Olympiad Account				
Beginning Balance	\$	31.98		2014-2015 Inactive Account
Deposits and other credits		-		
Checks/Withdrawals/Debits		-		
Ending Balance	\$	31.98		
DONATIONS TOTAL CHECKING ACCOUNT BALANCE ENDING ON: October 31, 2025				
	\$	27,736.04		

Coversheet

Approval of the Connecting Waters Charter School's 2025-2026 First Interim Budget Report

Section:	V. Items Scheduled for Consideration and/or Action
Item:	A. Approval of the Connecting Waters Charter School's 2025-2026 First Interim Budget Report
Purpose:	Vote
Submitted by:	DMS
Related Material:	CW FY2025-2026 First Interim Budget v3.pdf

BACKGROUND:

The First Interim Budget Report provides a financial update reflecting actual revenues and expenditures



Connecting Waters

2025-26 First Interim Budget



Connecting Waters**2025-26 First Interim Budget - Summary Analysis****SUMMARY OF RESULTS**

This First Interim Budget projects a budget surplus of \$1,221,375.

This is an increase of \$96,506 from the July Budget projected surplus of \$1,124,869 and is caused by a decrease in Services & Operations and increased State revenue. A credit has been applied to Salaries and Benefits for EU Encumbrances and Services & Operations costs have decreased due to the reduction in usage of contracted vendors by instead using school staff.

This will allow Connecting Waters to end this fiscal year with a fund balance of \$8,942,312, which is 80.2% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout the next three fiscal years, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$4,723,535, which represents 155 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$4,723,535, which represents 155 days of average operating costs.

This cash flow takes into account all currently projected impacts on cash known at the time of this budget approval including the land purchase.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = decrease of (\$305,692), or -2.4% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are (\$452,646) lower than at July Budget due to decreased enrollment which is partially offset by a prior year adjustment (positive).

Federal Revenues: This consists of federal special education (IDEA) grants.

Federal Revenues are projected at \$0 lower than at July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and one-time block grants such as LREBG and SSPDDBG.

Other State Revenues are projected at \$146,955 higher than at FY25-26 July Budget due to the inclusion of the Student Support and Professional Development Discretionary Block Grant (SSPDDBG) which offsets small losses in other revenues due to decreased ADA.

Other Local Revenues: This category includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$0 lower than at FY2025-26 July Budget.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$402,197), or -3.5% of prior expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$290,223 higher than at July Budget reflecting the Summer Institute program as well as the planned migration from contracted vendor services to school staff.

This increase is off-set by the decrease in Services & Operating expenses.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$10,967 higher than at July Budget to reflect current expenditure trend.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$700,127) lower than at July Budget due primarily to the reduction in usage of contracted vendors by instead utilizing in-house staff.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$3,261) lower than at July Budget, reflecting updated depreciation and interest expense projections.

Future building construction/modification costs not yet included; pending further information from administration.

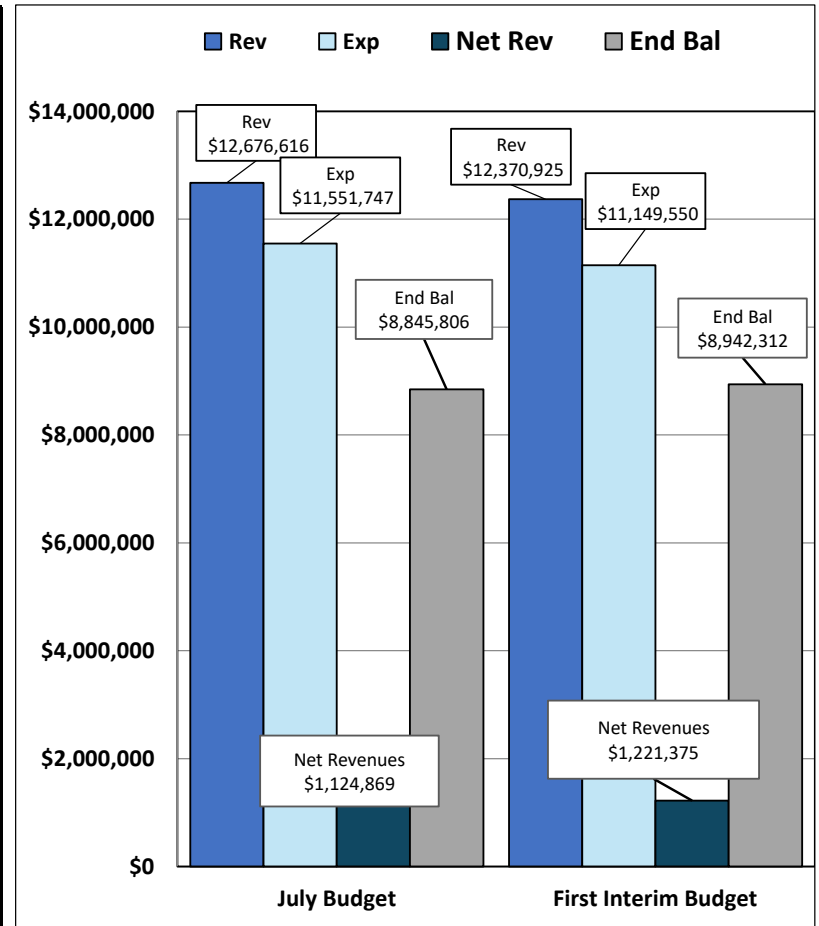
SB740 Non-Classroom Funding Determination:

The FY2025-26 First Interim Budget projects that SB740 compliance will be 56.9% for Certificated Expenditures and 82.9% for Instructional Expenditures.

This meets the requirements for 100% funding: a minimum of 40% in Certificated Expenditures and 80% in Instructional Expenditures.

Connecting Waters
2025-26 First Interim Budget
BUDGET SUMMARY

	July Budget	Actuals through 10/31/25	First Interim Budget	Change
	782	-	722	(60)
	770.27	-	714.78	(55.49)
Revenues:				
General Purpose Entitlement	\$ 9,967,263	\$ 2,428,381	\$ 9,514,617	\$ (452,646)
Federal Revenue	42,000	-	42,000	-
Other State Revenue	1,775,214	47,730	1,922,169	146,955
Other Local Revenue	892,139	9,061	892,139	-
TTL Revenues	\$ 12,676,616	\$ 2,485,172	\$ 12,370,925	\$ (305,692)
Expenditures:				
Certificated Salaries	\$ 4,716,672	\$ 1,787,662	\$ 4,987,944	\$ 271,272
Non-Certificated Salaries	1,026,396	292,178	947,168	(79,228)
Benefits	2,113,535	746,581	2,211,714	98,179
Books/Supplies/Materials	1,293,607	251,576	1,304,574	10,967
Services/Operations	2,337,290	512,041	1,637,163	(700,127)
Capital Outlay	64,247	-	60,986	(3,261)
Other Outgo	-	-	-	-
TTL Expenditures	\$ 11,551,747	\$ 3,590,038	\$ 11,149,550	\$ (402,197)
Net Revenues	\$ 1,124,869	\$ (1,104,867)	\$ 1,221,375	\$ 96,506
Beginning Balance July 1	\$ 7,720,937		\$ 7,720,937	
Ending Balance June 30	\$ 8,845,806		\$ 8,942,312	
Ending Balance as % of Exp:	76.6%		80.2%	



Connecting Waters
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
Enrollment (CALPADS)	782		722	(60)			
Average Daily Attendance (P-2)	770.27		714.78	(55.49)			
REVENUES							
General Purpose Entitlement							
8011 LCFF General Entitlement	7,048,461	1,293,851	5,444,173	(1,604,288)	-23%	24%	
8012 EPA Entitlement	1,646,994	512,511	2,693,604	1,046,610	64%	19%	
8019 Prior Year Unrestricted Revenue	-	326,399	326,399	326,399	0%	100%	
8096 In-Lieu-Of Property Taxes	1,271,808	295,620	1,050,441	(221,368)	-17%	28%	
TTL General Purpose Entitlement	9,967,263	2,428,381	9,514,617	(452,646)	-5%	26%	
Federal Revenue							
8181 Federal IDEA SpEd Revenue	-	-	-	-	0%	0%	
8182 SpEd - Discretionary Grants	-	-	-	-	0%	0%	
8290 Other Federal Revenue	42,000	-	42,000	-	0%	0%	
TTL Federal Revenue	42,000	-	42,000	-	0%	0%	
Other State Revenue							
8311 AB602 State SpEd Revenue	-	-	-	-	0%	0%	
8550 Mandated Cost Reimbursements	24,400	-	25,817	1,417	6%	0%	
8560 State Lottery Revenue	219,630	-	203,061	(16,569)	-8%	0%	
8590 Other State Revenue	1,531,184	47,730	1,693,291	162,107	11%	3%	
TTL Other State Revenue	1,775,214	47,730	1,922,169	146,955	8%	2%	
Other Local Revenue							
8660 Interest Income	234,000	9,037	234,000	-	0%	4%	
8699 Other Revenue	10,000	2,621	10,000	-	0%	26%	
8791 Apportionment Transfer	648,139	(2,597)	648,139	-	0%	0%	
TTL Other Local Revenue	892,139	9,061	892,139	-	0%	1%	
TTL REVENUES	12,676,616	2,485,172	12,370,925	(305,692)			
EXPENDITURES							
1000 - Certificated Salaries							
1100 Teacher Compensation	3,558,409	1,188,451	3,636,978	78,570	2%	33%	EU Encumbrance Credit applied and Summer Institute
1150 Teacher Stipends/Extra Duty	166,857	173,455	219,169	52,313	31%	79%	
1160 Electives Teachers	57,740	23,694	71,852	14,112	24%	33%	
1200 Student Support	310,461	122,650	421,912	111,451	36%	29%	
1250 Support Stipends/Extra Duty	2,883	1,260	4,666	1,783	62%	27%	
1300 Certificated Administrators	602,468	264,169	617,984	15,515	3%	43%	
1350 Administrator Stipends/Extra Duty	16,900	13,122	14,427	(2,472)	-15%	91%	
1370 Administrators Health Care In Lieu	956	860	956	-	0%	90%	
TTL Certificated Salaries	4,716,672	1,787,662	4,987,944	271,272	6%	36%	
							Increased costs offset by reduction in contracted vendor services.
2000 - Non - Certificated Salaries							
2100 Instructional Aides	124,496	2,161	84,046	(40,449)	-32%	3%	
2150 Instructional Aides Stipends	-	-	1,967	1,967	0%	0%	
2160 Electives Instructional Aides	116,911	27,562	121,785	4,874	4%	23%	
2300 Classified Administrators	3,398	2,617	2,278	(1,120)	-33%	115%	
2400 Clerical & Technical Staff	781,592	254,481	734,627	(46,965)	-6%	35%	
2450 Clerical & Technical Stipends	-	155	2,464	2,464	0%	6%	
2900 Other Classified Positions	-	5,202	-	-	0%	0%	
TTL Non - Certificated Salaries	1,026,396	292,178	947,168	(79,228)	-8%	31%	

Connecting Waters
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

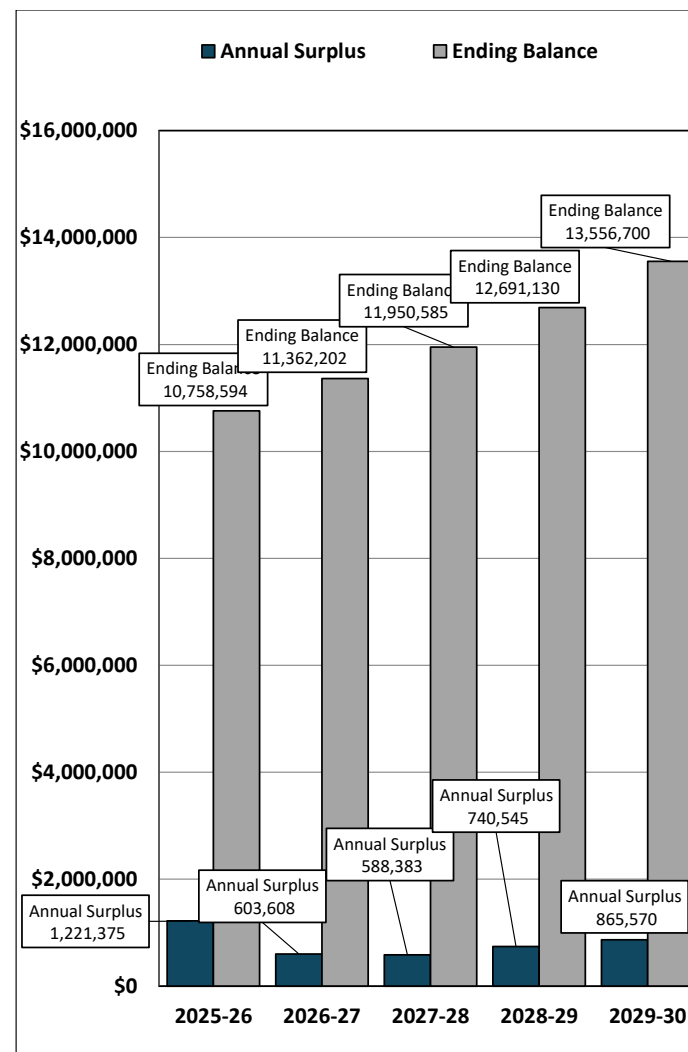
Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
3000 - Employee Benefits							
3101 STRS	900,884	326,280	952,697	51,813	6%	34%	
3202 PERS	275,177	73,142	253,936	(21,241)	-8%	29%	
3301 OASDI/Medicare Exp	68,392	47,859	72,325	3,934	6%	66%	
3302 OASDI/Medicare (CLASS)	78,519	-	72,458	(6,061)	-8%	0%	
3401 Health Care Certificated	532,867	211,748	610,810	77,943	15%	35%	
3402 Health Care Classified	196,015	60,020	185,744	(10,271)	-5%	32%	
3501 Unemployment Insurance	2,358	1,182	2,494	136	6%	47%	
3502 Unemployment Insurance Classified	513	-	474	(40)	-8%	0%	
3601 Workers' Comp Certificated	48,299	22,702	51,077	2,778	6%	44%	
3602 Workers' Comp Classified	10,510	3,647	9,699	(811)	-8%	38%	
TTL Employee Benefits	2,113,535	746,581	2,211,714	98,179	5%	34%	Increased costs offset by reduction in contracted vendor services.
4000 - Books/Supplies/Materials							
4310 Materials & Supplies	789,812	195,325	789,812	(0)	0%	25%	
4320 Office Supplies	33,814	6,668	33,814	0	0%	20%	
4330 Meals & Events	1,811	4,136	4,822	3,011	166%	86%	Budget aligned to actuals trend.
4390 Other Supplies	38,179	12	38,179	(0)	0%	0%	
4400 Non-Capitalized Equipment	425,421	42,305	425,421	0	0%	10%	
4700 School Nutrition Program	4,571	3,132	12,527	7,957	174%	25%	Budget aligned to actuals trend.
TTL Books/Supplies/Materials	1,293,607	251,576	1,304,574	10,967	1%	19%	
5000 - Services & Operations							
5200 Travel & Conferences	54,590	35,977	54,590	(0)	0%	66%	
5210 Mileage Reimbursements	62,787	1,444	62,787	(0)	0%	2%	
5300 Dues & Memberships	15,588	2,314	15,588	(0)	0%	15%	
5400 Insurance	59,122	32,922	59,122	(0)	0%	56%	

Connecting Waters
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
5500 Operations & Housekeeping	6,896	4,175	16,700	9,804	142%	25%	Budget aligned to actuals trend.
5510 Utilities (General)	463	1,618	6,472	6,009	1298%	25%	Budget aligned to actuals trend.
5515 Utilities (Gas)	4,733	176	4,733	(0)	0%	4%	
5516 Utilities (Electric)	6,190	2,751	6,190	0	0%	44%	
5517 Utilities (Garbage)	1,436	596	1,436	(0)	0%	42%	
5518 Utilities (Sewer)	270	330	1,092	822	304%	30%	
5519 Utilities (Water)	-	-	-	-	0%	0%	
5610 Facility Rents & Leases	69,366	18,083	69,366	-	0%	26%	
5611 Lease Interest Expense	11,406	5,375	11,406	-	0%	47%	
5620 Equipment Leases	2,344	893	2,344	(0)	0%	38%	
5630 Maintenance & Repair	8,645	5,530	8,645	(0)	0%	64%	
5800 Professional Services - Non-instructional	183,598	100,937	183,598	(0)	0%	55%	
5810 Legal	32,832	13,720	32,832	(0)	0%	42%	
5820 Audit & CPA	10,292	7,980	10,292	-	0%	78%	
5825 DMS Business Services	266,209	66,761	259,789	(6,420)	-2%	26%	Budget aligned to actuals trend.
5830 Non-Instructional Software Licenses/Fees	65,474	11,146	65,474	(0)	0%	17%	
5840 Advertising & Recruitment	1,531	947	1,531	0	0%	62%	
5850 Oversight Fees	299,018	74,754	275,647	(23,371)	-8%	27%	Budget aligned to actuals trend.
5860 Service Fees	4,368	808	4,368	0	0%	19%	
5870 Livescan Fingerprinting	1,104	704	1,104	(0)	0%	64%	
5880 Instructional Vendors & Consultants	1,116,179	107,302	429,208	(686,971)	-62%	25%	Decrease in contracted vendor services offset by increase in Cert Salaries.
5910 Telephone	6,046	2,550	6,046	(0)	0%	42%	
5920 Internet	9,616	4,559	9,616	0	0%	47%	
5930 Postage	7,921	4,106	7,921	0	0%	52%	
5940 Technology	29,264	3,582	29,264	-	0%	12%	
TTL Services & Operations	2,337,290	512,041	1,637,163	(700,127)	-30%	31%	
6000 - Capital Outlay							
6900 Depreciation	64,247	-	60,986	(3,261)	-5%	0%	
TTL Capital Outlay	64,247	-	60,986	(3,261)	-5%	0%	
7000 - Other Outgo							
7438 Interest Expense	-	-	-	-	0%	0%	
TTL Other Outgo	-	-	-	-	0%	0%	
TTL EXPENDITURES	11,551,747	3,590,038	11,149,550	(402,197)			
Revenues less Expenditures	1,124,869	(1,104,867)	1,221,375	96,506			
Beginning Fund Balance	7,720,937		7,720,937				
Net Revenues	1,124,869		1,221,375				
ENDING BALANCE	8,845,806		8,942,312				
ENDING BALANCE AS % OF OUTGO	76.6%		80.2%				

Connecting Waters
2025-26 First Interim Budget
Multi-Year Projection Summary

Description	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Enrollment:	722	729	737	744	751
Projected P-2 ADA:	714.78	721.93	729.15	736.44	743.80
Revenues:					
General Purpose Entitlement	9,514,617	9,499,896	9,869,094	10,324,739	10,770,512
Federal Revenue	42,000	43,268	44,748	46,229	47,727
Other State Revenue	1,922,169	488,516	403,117	408,767	414,275
Other Local Revenue	892,139	989,713	1,012,549	1,035,406	1,058,520
TTL Revenues	12,370,925	11,021,393	11,329,509	11,815,142	12,291,034
Expenditures:					
Certificated Salaries	4,987,944	5,024,582	5,167,512	5,322,537	5,482,213
Non-Certificated Salaries	947,168	975,583	1,004,851	1,034,996	1,066,046
Benefits	2,211,714	2,167,525	2,255,079	2,336,155	2,424,682
Books/Supplies/Materials	1,304,574	799,082	821,137	844,950	869,453
Services/Operations	1,637,163	1,390,026	1,431,561	1,478,021	1,525,133
Capital Outlay	60,986	60,986	60,986	57,937	57,937
Other Outgo	-	-	-	-	-
TTL Expenditures	11,149,550	10,417,786	10,741,125	11,074,597	11,425,464
Net Revenues	1,221,375	603,608	588,383	740,545	865,570
Beginning Fund Balance	9,537,219	10,758,594	11,362,202	11,950,585	12,691,130
Net Revenues	1,221,375	603,608	588,383	740,545	865,570
ENDING BALANCE	10,758,594	11,362,202	11,950,585	12,691,130	13,556,700
ENDING BALANCE (% of Outgo)	96.5%	109.1%	111.3%	114.6%	118.7%



Connecting Waters
2025-26 First Interim Budget
2025-26 Cash Flow

Description	25-26 First Interim Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		6,787,742	7,592,273	6,782,670	5,802,556	5,059,747	4,981,394	4,883,407	5,296,785	5,104,569	4,987,253	5,196,650	4,894,681		
CASH INFLOWS															
REVENUES															
LCFF State Aid	5,444,173	-	340,487	340,487	612,877	589,109	589,109	589,109	589,109	358,777	358,777	358,777	358,777	358,777	5,444,173
Education Protection Account	2,693,604	-	-	-	512,511			673,401			673,401			834,291	2,693,604
Prior Year Adjustments	326,399	-	326,399	-	-									-	326,399
In-Lieu-Of Property Taxes	1,050,441	-	68,220	136,440	90,960	64,021	64,021	64,021	64,021	166,245	83,122	83,122	83,122	83,122	1,050,441
Other Federal Revenues	42,000	-	-	-	-	-	-	-	-	-	-	-	-	42,000	42,000
Other State Revenues	1,922,169	-	20,057	9,883	17,790	199,459	17,790	17,790	78,346	119,321	17,790	17,790	17,790	1,388,363	1,922,169
Local Revenues	892,139	800	3,137	6,563	(1,440)	8,261	170,296	8,261	15,511	177,546	15,511	177,546	15,511	294,636	892,139
TOTAL REVENUES	12,370,925	800	758,300	493,373	1,232,698	860,851	841,217	1,352,583	746,988	821,889	1,148,601	637,235	475,200	3,001,189	12,370,925
EXPENDITURES															
Certificated Salaries	4,987,944	145,846	515,487	568,797	557,531	426,704	426,704	426,704	426,704	426,704	426,704	426,704	213,352	-	4,987,944
Classified Salaries	947,168	38,341	78,367	86,306	89,164	78,931	78,931	78,931	78,931	78,931	78,931	78,931	78,931	23,545	947,168
Benefits	2,211,714	84,277	208,877	226,274	227,153	188,424	188,424	188,424	188,424	188,424	188,424	188,424	108,919	37,243	2,211,714
Books & Supplies	1,304,574	24,259	38,847	130,784	57,687	108,715	108,715	108,715	108,715	108,715	108,715	108,715	108,715	183,282	1,304,574
Services & Operations	1,637,163	58,628	122,067	175,741	155,604	136,430	136,430	136,430	136,430	136,430	136,430	136,430	136,430	33,680	1,637,163
Capital Outlay	60,986	-	-	-	-	-	-	-	-	-	-	-	60,986	-	60,986
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	11,149,550	351,351	963,646	1,187,903	1,087,139	939,204	939,204	939,204	939,204	939,204	939,204	939,204	707,333	277,750	11,149,550
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		1,729,102	7,616	(9,046)	74,802	-	-	-	-	-	-	-	-	-	1,802,474
Net Change in Payables		(570,070)	(580,635)	(276,539)	10,104	-	-	-	-	-	-	-	-	-	(1,417,139)
Fixed Asset Acquisitions		(3,950)	(31,239)	-	(973,274)	-	-	-	-	-	-	-	60,986	-	(947,477)
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INFLOWS/OUTFLOWS		1,155,082	(604,258)	(285,585)	(888,368)	-	-	-	-	-	-	-	60,986		
ENDING CASH BALANCE		7,592,273	6,782,670	5,802,556	5,059,747	4,981,394	4,883,407	5,296,785	5,104,569	4,987,253	5,196,650	4,894,681	4,723,535		
Days Cash On Hand		250	223	191	167	164	161	174	168	164	171	161	155		

Connecting Waters
2025-26 First Interim Budget
2026-27 Cash Flow

Description	2026-27 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		4,723,535	5,944,724	5,442,862	4,830,188	5,048,903	4,905,684	4,896,051	5,406,164	5,240,207	5,128,761	5,427,444	5,206,381		
CASH INFLOWS															
REVENUES															
LCFF State Aid	5,642,714	-	352,904	352,904	635,228	610,593	610,593	610,593	610,593	371,861	371,861	371,861	371,861	371,861	5,642,714
Education Protection Account	2,798,012	-	-	-	532,377	-	-	699,503	-	-	699,503	-	-	866,629	2,798,012
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	1,059,170	-	68,787	137,574	91,716	64,553	64,553	64,553	64,553	167,626	83,813	83,813	83,813	83,813	1,059,170
Other Federal Revenues	43,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	488,516	-	5,097	2,512	4,521	50,692	4,521	4,521	19,912	30,325	4,521	4,521	4,521	352,850	488,516
Local Revenues	989,713	887	3,480	7,281	(1,597)	9,165	188,921	9,165	17,207	196,964	17,207	196,964	17,207	326,860	989,713
TOTAL REVENUES	11,021,393	887	430,269	500,271	1,262,244	735,003	868,589	1,388,336	712,266	766,777	1,176,906	657,160	477,403	2,002,014	10,978,125
EXPENDITURES															
Certificated Salaries	5,024,582	146,917	519,274	572,975	561,626	429,839	429,839	429,839	429,839	429,839	429,839	429,839	214,919	-	5,024,582
Classified Salaries	975,583	39,491	80,718	88,895	91,839	81,299	81,299	81,299	81,299	81,299	81,299	81,299	81,299	24,251	975,583
Benefits	2,167,525	82,593	204,704	221,753	222,614	184,660	184,660	184,660	184,660	184,660	184,660	184,660	106,743	36,499	2,167,525
Books & Supplies	799,082	14,859	23,794	80,108	35,335	66,590	66,590	66,590	66,590	66,590	66,590	66,590	66,590	112,264	799,082
Services & Operations	1,390,026	49,778	103,641	149,212	132,115	115,836	115,836	115,836	115,836	115,836	115,836	115,836	115,836	28,596	1,390,026
Capital Outlay	60,986	-	-	-	-	-	-	-	-	-	-	-	60,986	-	60,986
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	10,417,786	333,639	932,131	1,112,944	1,043,529	878,223	878,223	878,223	878,223	878,223	878,223	878,223	646,372	201,611	10,417,786
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		1,276,190	-	-	-	-	-	-	-	-	-	-	-		1,276,190
Net Change in Payables		277,750	-	-	-	-	-	-	-	-	-	-	-		277,750
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	64,247		64,247
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-		-
NET INFLOWS/OUTFLOWS		1,553,940	-	-	-	-	-	-	-	-	-	-	64,247		
ENDING CASH BALANCE		5,944,724	5,442,862	4,830,188	5,048,903	4,905,684	4,896,051	5,406,164	5,240,207	5,128,761	5,427,444	5,206,381	5,101,658		
Days Cash On Hand		196	179	159	166	161	161	178	172	169	179	171	168		

Connecting Waters
2025-26 First Interim Budget
2027-28 Cash Flow

Description	2027-28 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		5,101,658	6,080,634	5,564,135	4,932,649	5,168,785	5,015,595	5,008,210	5,547,302	5,376,941	5,254,446	5,572,516	5,344,108		
CASH INFLOWS															
REVENUES															
LCFF State Aid	5,878,213	-	367,633	367,633	661,739	636,076	636,076	636,076	636,076	387,381	387,381	387,381	387,381	387,381	5,878,213
Education Protection Account	2,921,527	-	-	-	555,878	-	-	730,382	-	-	730,382	-	-	904,886	2,921,527
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	1,069,354	-	69,448	138,897	92,598	65,174	65,174	65,174	65,174	169,238	84,619	84,619	84,619	84,619	1,069,354
Other Federal Revenues	44,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	403,117	-	4,206	2,073	3,731	41,831	3,731	3,731	16,431	25,024	3,731	3,731	3,731	291,168	403,117
Local Revenues	1,012,549	908	3,561	7,449	(1,634)	9,376	193,280	9,376	17,604	201,509	17,604	201,509	17,604	334,402	1,012,549
TOTAL REVENUES	11,329,509	908	444,848	516,051	1,312,311	752,457	898,262	1,444,739	735,286	783,152	1,223,717	677,239	493,335	2,002,455	11,284,760
EXPENDITURES															
Certificated Salaries	5,167,512	151,096	534,045	589,274	577,602	442,066	442,066	442,066	442,066	442,066	442,066	442,066	221,033	-	5,167,512
Classified Salaries	1,004,851	40,676	83,140	91,562	94,594	83,738	83,738	83,738	83,738	83,738	83,738	83,738	83,738	24,979	1,004,851
Benefits	2,255,079	85,930	212,972	230,711	231,606	192,119	192,119	192,119	192,119	192,119	192,119	192,119	111,054	37,974	2,255,079
Books & Supplies	821,137	15,269	24,451	82,319	36,310	68,428	68,428	68,428	68,428	68,428	68,428	68,428	68,428	115,363	821,137
Services & Operations	1,431,561	51,266	106,738	153,671	136,063	119,297	119,297	119,297	119,297	119,297	119,297	119,297	119,297	29,450	1,431,561
Capital Outlay	60,986	-	-	-	-	-	-	-	-	-	-	-	60,986	-	60,986
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	10,741,125	344,236	961,346	1,147,537	1,076,176	905,647	905,647	905,647	905,647	905,647	905,647	905,647	664,536	207,765	10,741,125
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		1,322,304	-	-	-	-	-	-	-	-	-	-	-		1,322,304
Net Change in Payables		-	-	-	-	-	-	-	-	-	-	-	-		-
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	64,247		64,247
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-		-
NET INFLOWS/OUTFLOWS		1,322,304	-	-	-	-	-	-	-	-	-	-	64,247		
ENDING CASH BALANCE		6,080,634	5,564,135	4,932,649	5,168,785	5,015,595	5,008,210	5,547,302	5,376,941	5,254,446	5,572,516	5,344,108	5,237,154		
Days Cash On Hand		200	183	162	170	165	165	183	177	173	183	176	172		

Coversheet

Approval of the Connecting Waters Charter School - East Bay's 2025-2026 First Interim Budget Report

Section: V. Items Scheduled for Consideration and/or Action
Item: B. Approval of the Connecting Waters Charter School - East Bay's 2025-2026 First Interim Budget Report
Purpose: Vote
Submitted by: DMS
Related Material: CWEB FY2025-2026 First Interim Budget v3.pdf

BACKGROUND:

The First Interim Budget Report provides a financial update reflecting actual revenues and expenditures



Connecting Waters East Bay

2025-26 First Interim Budget



Connecting Waters East Bay

2025-26 First Interim Budget - Summary Analysis



SUMMARY OF RESULTS

This First Interim Budget projects a budget surplus of \$568,855.

This is an increase of \$559,682 from the July Budget projected surplus of \$9,173 and is caused by a decrease in Salaries & Benefits and Services & Operations.

A credit has been applied to Salaries and Benefits for EU Encumbrances and Services & Operations costs have decreased due to the reduction in usage of contracted vendors by instead using school staff.

This will allow Connecting Waters East Bay to end this fiscal year with a fund balance of \$6,272,105, which is 82.8% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout the next three fiscal years, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$4,621,027, which represents 223 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$5,113,872, which represents 247 days of average operating costs.

This cash flow takes into account all currently projected impacts on cash known at the time of this budget approval including the planned Mobile Kitchen project.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = increase of \$63,804, or 0.8% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are (\$34,728) lower than at July Budget due to decreased projected enrollment which is partially offset by a prior year adjustment (positive).

Federal Revenues: This consists of federal special education (IDEA) grants.

Federal Revenues are projected at \$0 lower than at July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and any one-time grants such as LREBG and SSPDDBG.

Other State Revenues are projected at \$96,032 higher than at July Budget due to the inclusion of the Student Support and Professional Development Discretionary Block Grant (SSPDDBG) which offsets small losses in other revenues due to decreased ADA.

Other Local Revenues: This category includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$2,500 higher than at July Budget primarily due to updated local income revenue (such-as donations).

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$495,878), or -6.1% of prior expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are (\$260,218) lower than at July Budget, reflecting the EU Encumbrance Credit which is partially offset by the planned migration from contracted vendor services to school staff.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$7,169 higher than at July Budget to reflect the current expenditure trend.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$244,265) lower than at July Budget due primarily to the reduction in usage of contracted vendor by instead utilizing in-house staff.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$1,436 higher than at July Budget, reflecting updated depreciation and interest expense projections.

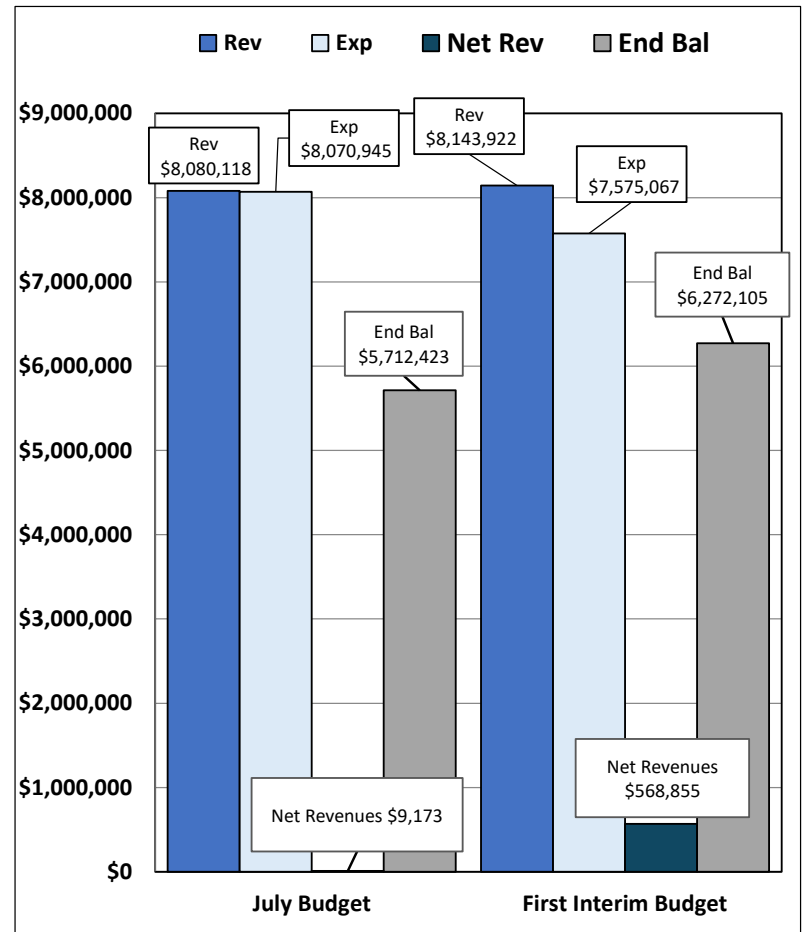
SB740 Non-Classroom Funding Determination:

The FY2025-26 First Interim Budget projects that SB740 compliance will be 50.2% for Certificated Expenditures and 83.6% for Instructional Expenditures.

This meets the requirements for 100% funding: a minimum of 40% in Certificated Expenditures and 80% in Instructional Expenditures.

**Connecting Waters East Bay
2025-26 First Interim Budget
BUDGET SUMMARY**

	July Budget	Actuals through 10/31/25	First Interim Budget	Change
Projected Enrollment:	550	-	541	(9)
Projected P-2 ADA:	539.00	-	530.18	(8.82)
Revenues:				
General Purpose Entitlement	\$ 6,617,160	\$ 999,828	\$ 6,582,432	\$ (34,728)
Federal Revenue	84,871	23,682	84,871	-
Other State Revenue	1,203,588	244,387	1,299,620	96,032
Other Local Revenue	174,500	2,128	177,000	2,500
TTL Revenues	\$ 8,080,118	\$ 1,270,025	\$ 8,143,922	\$ 63,804
Expenditures:				
Certificated Salaries	\$ 3,244,061	\$ 1,126,922	\$ 3,100,985	\$ (143,075)
Non-Certificated Salaries	862,239	187,059	770,738	(91,501)
Benefits	1,516,017	539,475	1,490,375	(25,642)
Books/Supplies/Materials	887,938	176,852	895,108	7,169
Services/Operations	1,558,607	387,341	1,314,342	(244,265)
Capital Outlay	2,083	-	3,519	1,436
Other Outgo	-	-	-	-
TTL Expenditures	\$ 8,070,945	\$ 2,417,649	\$ 7,575,067	\$ (495,878)
Net Revenues	\$ 9,173	\$ (1,147,624)	\$ 568,855	\$ 559,682
Beginning Balance July 1	\$ 5,703,250		\$ 5,703,250	
Ending Balance June 30	\$ 5,712,423		\$ 6,272,105	
Ending Balance as % of Exp:	70.8%		82.8%	



Connecting Waters East Bay
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
Enrollment (CALPADS)	550		541	(9)			
Average Daily Attendance (P-2)	539.00		530.18	(8.82)			
REVENUES							
General Purpose Entitlement							
8011 LCFF General Entitlement	4,143,587	776,129	4,120,919	(22,668)	-1%	19%	
8012 EPA Entitlement	107,800	-	106,036	(1,764)	-2%	0%	
8019 Prior Year Unrestricted Revenue	-	26,545	26,545	26,545	0%	100%	
8096 In-Lieu-Of Property Taxes	2,365,773	197,154	2,328,932	(36,841)	-2%	8%	
TTL General Purpose Entitlement	6,617,160	999,828	6,582,432	(34,728)	-1%	15%	
Federal Revenue							
8181 Federal IDEA SpEd Revenue	78,300	23,682	78,300	-	0%	30%	
8182 SpEd - Discretionary Grants	6,571	-	6,571	-	0%	0%	
8290 Other Federal Revenue	-	-	-	-	0%	0%	
TTL Federal Revenue	84,871	23,682	84,871	-	0%	28%	
Other State Revenue							
8311 AB602 State SpEd Revenue	495,087	90,035	477,363	(17,724)	-4%	19%	
8550 Mandated Cost Reimbursements	17,745	-	16,670	(1,076)	-6%	0%	
8560 State Lottery Revenue	153,687	-	150,618	(3,069)	-2%	0%	
8590 Other State Revenue	537,068	154,352	654,968	117,900	22%	24%	
TTL Other State Revenue	1,203,588	244,387	1,299,620	96,032	8%	19%	
Other Local Revenue							
8660 Interest Income	174,000	-	174,000	-	0%	0%	
8699 Other Revenue	500	2,128	3,000	2,500	500%	71%	
8791 Apportionment Transfer	-	-	-	-	0%	0%	
TTL Other Local Revenue	174,500	2,128	177,000	2,500	1%	1%	
TTL REVENUES	8,080,118	1,270,025	8,143,922	63,804			
EXPENDITURES							
1000 - Certificated Salaries							
1100 Teacher Compensation	2,371,879	712,579	2,167,258	(204,622)	-9%	33%	EU Encumbrance Credit applied
1150 Teacher Stipends/Extra Duty	104,309	102,696	111,395	7,086	7%	92%	
1160 Electives Teachers	35,109	4,833	45,737	10,628	30%	11%	
1200 Student Support	206,633	119,361	285,967	79,334	38%	42%	

Connecting Waters East Bay
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

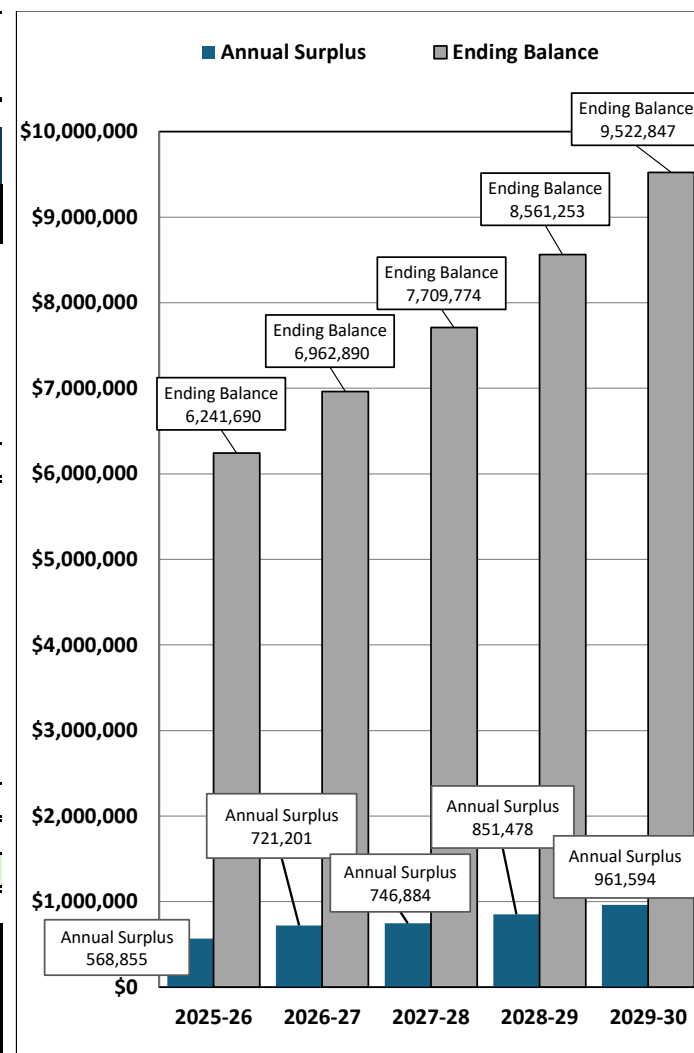
Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
1250 Support Stipends/Extra Duty	1,929	284	3,193	1,264	66%	9%	
1300 Certificated Administrators	511,641	185,861	476,731	(34,910)	-7%	39%	
1350 Administrator Stipends/Extra Duty	11,889	1,307	10,033	(1,855)	-16%	13%	
1370 Administrators Health Care In Lieu	672	-	672	-	0%	0%	
TTL Certificated Salaries	3,244,061	1,126,922	3,100,985	(143,075)	-4%	36%	
2000 - Non - Certificated Salaries							
2100 Instructional Aides	82,801	1,504	55,727	(27,074)	-33%	3%	
2150 Instructional Aides Stipends	-	-	1,383	1,383	0%	0%	
2160 Electives Instructional Aides	82,153	1,190	77,431	(4,723)	-6%	2%	
2300 Classified Administrators	2,388	1,839	1,601	(787)	-33%	115%	
2400 Clerical & Technical Staff	694,898	178,678	632,865	(62,032)	-9%	28%	
2450 Clerical & Technical Stipends	-	109	1,732	1,732	0%	6%	
2900 Other Classified Positions	-	3,739	-	-	0%	0%	
TTL Non - Certificated Salaries	862,239	187,059	770,738	(91,501)	-11%	24%	
3000 - Employee Benefits							
3101 STRS	619,616	213,959	592,288	(27,327)	-4%	36%	
3202 PERS	231,166	48,999	206,635	(24,531)	-11%	24%	
3301 OASDI/Medicare Exp	47,039	30,392	44,964	(2,075)	-4%	68%	
3302 OASDI/Medicare (CLASS)	65,961	-	58,961	(7,000)	-11%	0%	
3401 Health Care Certificated	357,052	182,829	402,805	45,753	13%	45%	
3402 Health Care Classified	151,081	45,832	143,139	(7,942)	-5%	32%	
3501 Unemployment Insurance	1,622	696	1,551	(72)	-4%	45%	
3502 Unemployment Insurance Classified	431	-	385	(46)	-11%	0%	
3601 Workers' Comp Certificated	33,219	14,405	31,754	(1,465)	-4%	45%	
3602 Workers' Comp Classified	8,829	2,362	7,892	(937)	-11%	30%	
TTL Employee Benefits	1,516,017	539,475	1,490,375	(25,642)	-2%	36%	
4000 - Books/Supplies/Materials							
4310 Materials & Supplies	621,315	110,094	621,315	(0)	0%	18%	
4320 Office Supplies	27,791	12,606	27,791	(0)	0%	45%	
4330 Meals & Events	1,606	2,142	2,854	1,248	78%	75%	Budget aligned to actuals trend.
4390 Other Supplies	-	8	-	-	0%	0%	
4400 Non-Capitalized Equipment	234,577	49,860	234,577	(0)	0%	21%	
4700 School Nutrition Program	2,650	2,143	8,571	5,921	223%	25%	Budget aligned to actuals trend.
TTL Books/Supplies/Materials	887,938	176,852	895,108	7,169	1%	20%	
5000 - Services & Operations							
5200 Travel & Conferences	44,314	22,445	67,722	23,408	53%	33%	Budget aligned to actuals trend.
5210 Mileage Reimbursements	36,902	2,100	45,070	8,168	22%	5%	
5300 Dues & Memberships	10,542	1,441	10,542	-	0%	14%	
5400 Insurance	33,793	22,454	33,793	-	0%	66%	

Connecting Waters East Bay
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
5500 Operations & Housekeeping	-	-	-	-	0%	0%	
5510 Utilities (General)	3,187	6,710	15,412	12,225	384%	44%	Budget aligned to actuals trend.
5515 Utilities (Gas)	-	-	-	-	0%	0%	
5516 Utilities (Electric)	-	-	-	-	0%	0%	
5517 Utilities (Garbage)	3,910	1,589	3,910	-	0%	41%	
5518 Utilities (Sewer)	-	-	-	-	0%	0%	
5519 Utilities (Water)	-	-	-	-	0%	0%	
5610 Facility Rents & Leases	162,818	63,302	162,818	-	0%	39%	
5611 Lease Interest Expense	-	-	-	-	0%	0%	
5620 Equipment Leases	1,659	623	1,659	-	0%	38%	
5630 Maintenance & Repair	20,677	15,363	20,677	-	0%	74%	
5800 Professional Services - Non-instructional	106,469	47,697	106,469	-	0%	45%	
5810 Legal	47,326	14,437	47,326	-	0%	31%	
5820 Audit & CPA	10,292	5,460	10,292	-	0%	53%	
5825 DMS Business Services	169,682	43,209	171,022	1,340	1%	25%	Budget aligned to actuals trend.
5830 Non-Instructional Software Licenses/Fees	44,144	7,484	44,144	-	0%	17%	
5840 Advertising & Recruitment	2,085	665	2,085	-	0%	32%	
5850 Oversight Fees	66,172	-	65,559	(613)	-1%	0%	Budget aligned to actuals trend.
5860 Service Fees	2,243	480	2,243	-	0%	21%	
5870 Livescan Fingerprinting	770	554	770	-	0%	72%	
5880 Instructional Vendors & Consultants	774,217	121,356	485,424	(288,793)	-37%	25%	Decrease in contracted vendor services offset by increase in Cert Salaries.
5910 Telephone	4,016	1,665	4,016	-	0%	41%	
5920 Internet	11,080	4,943	11,080	-	0%	45%	
5930 Postage	2,308	976	2,308	-	0%	42%	
5940 Technology	-	2,388	-	-	0%	0%	
TTL Services & Operations	1,558,607	387,341	1,314,342	(244,265)	-16%	29%	
6000 - Capital Outlay							
6900 Depreciation	2,083	-	3,519	1,436	69%	0%	
TTL Capital Outlay	2,083	-	3,519	1,436	69%	0%	
7000 - Other Outgo							
7438 Interest Expense	-	-	-	-	0%	0%	
TTL Other Outgo	-	-	-	-	0%	0%	
TTL EXPENDITURES	8,070,945	2,417,649	7,575,067	(495,878)			
Revenues less Expenditures	9,173	(1,147,624)	568,855	559,682			
Beginning Fund Balance	5,703,250		5,703,250				
Net Revenues	9,173		568,855				
ENDING BALANCE	5,712,423		6,272,105				
ENDING BALANCE AS % OF OUTGO	70.8%		82.8%				

**Connecting Waters East Bay
2025-26 First Interim Budget
Multi-Year Projection Summary**

Description	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Enrollment:	541	546	552	557	563
Projected P-2 ADA:	530.18	535.48	540.84	546.24	551.71
Revenues:					
General Purpose Entitlement	6,582,432	6,830,675	7,143,920	7,450,363	7,772,738
Federal Revenue	84,871	87,583	91,387	95,264	99,244
Other State Revenue	1,299,620	863,419	806,158	832,564	859,457
Other Local Revenue	177,000	232,000	232,000	232,000	232,000
TTL Revenues	8,143,922	8,013,677	8,273,465	8,610,191	8,963,440
Expenditures:					
Certificated Salaries	3,100,985	3,114,015	3,207,435	3,303,658	3,402,768
Non-Certificated Salaries	770,738	793,861	817,676	842,207	867,473
Benefits	1,490,375	1,518,523	1,582,902	1,639,059	1,700,870
Books/Supplies/Materials	895,108	657,390	675,140	693,369	712,090
Services/Operations	1,314,342	1,205,169	1,239,908	1,276,902	1,315,126
Capital Outlay	3,519	3,519	3,519	3,519	3,519
Other Outgo	-	-	-	-	-
TTL Expenditures	7,575,067	7,292,476	7,526,581	7,758,713	8,001,846
Net Revenues	568,855	721,201	746,884	851,478	961,594
Beginning Fund Balance	5,672,834	6,241,690	6,962,890	7,709,774	8,561,253
Net Revenues	568,855	721,201	746,884	851,478	961,594
ENDING BALANCE	6,241,690	6,962,890	7,709,774	8,561,253	9,522,847
ENDING BALANCE (% of Outgo)	82.4%	95.5%	102.4%	110.3%	119.0%



Connecting Waters East Bay
2025-26 First Interim Budget
2025-26 Cash Flow

Description	25-26 First Interim Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		4,936,188	5,002,704	5,306,379	5,450,898	5,154,616	5,040,236	4,899,346	4,734,150	4,621,027	4,784,437	4,789,302	4,801,205		
CASH INFLOWS															
REVENUES															
LCFF State Aid	4,120,919	-	204,244	571,885	-	367,602	367,602	367,602	370,883	370,883	370,883	370,883	370,883	387,571	4,120,919
Education Protection Account	106,036	-	-	-	-	26,509	-	-	-	39,764	-	-	39,764	-	106,036
Prior Year Adjustments	26,545	-	-	26,545	-	-	-	-	-	-	-	-	-	-	26,545
In-Lieu-Of Property Taxes	2,328,932	-	-	197,154	-	141,942	141,942	141,942	141,942	521,337	260,668	260,668	260,668	260,668	2,328,932
Other Federal Revenues	84,871	-	-	-	23,682	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	4,608	84,871
Other State Revenues	1,299,620	-	35,722	41,281	167,384	44,509	44,509	44,509	86,053	118,426	44,509	44,509	44,509	583,700	1,299,620
Local Revenues	177,000	-	-	1,064	1,064	1,064	1,064	1,064	8,314	8,314	8,314	8,314	8,314	130,112	177,000
TOTAL REVENUES	8,143,922	-	239,966	837,929	192,130	588,698	562,189	562,189	614,264	1,065,795	691,447	691,447	731,210	1,366,659	8,143,922
EXPENDITURES															
Certificated Salaries	3,100,985	108,065	333,246	355,660	329,951	329,951	329,951	329,951	329,951	329,951	313,454	282,108	112,843	(384,098)	3,100,985
Classified Salaries	770,738	26,484	54,417	53,099	53,060	68,596	68,596	68,596	68,596	68,596	68,596	68,596	68,596	34,913	770,738
Benefits	1,490,375	117,985	141,556	142,663	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	69,843	(79,835)	1,490,375
Books & Supplies	895,108	11,015	33,491	83,866	48,168	74,592	74,592	74,592	74,592	74,592	74,592	74,592	74,592	121,828	895,108
Services & Operations	1,314,342	66,055	97,970	115,282	108,345	92,669	92,669	116,976	116,976	116,976	92,669	116,976	92,669	88,108	1,314,342
Capital Outlay	3,519	-	-	-	-	-	-	-	-	-	-	-	3,519	-	3,519
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	7,575,067	329,604	660,680	750,570	676,795	703,079	703,079	727,386	727,386	727,386	686,581	679,543	422,062	(219,084)	7,575,067
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		671,551	897,094	4,561	29,565	-	-	-	-	-	-	-	-		1,602,771
Net Change in Payables		(166,077)	35,440	85,980	158,820	-	-	-	-	-	-	-	-		114,162
Fixed Asset Acquisitions		(109,354)	(208,145)	(33,381)	-	-	-	-	-	(175,000)	-	-	3,519		(522,361)
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-		-
NET INFLOWS/OUTFLOWS		396,119	724,389	57,160	188,385	-	-	-	-	(175,000)	-	-	3,519		
ENDING CASH BALANCE		5,002,704	5,306,379	5,450,898	5,154,616	5,040,236	4,899,346	4,734,150	4,621,027	4,784,437	4,789,302	4,801,205	5,113,872		
Days Cash On Hand		241	256	263	248	243	236	228	223	231	231	231	247		

**Connecting Waters East Bay
2025-26 First Interim Budget
2026-27 Cash Flow**

Description	2026-27 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		5,113,872	5,218,359	4,809,486	4,919,674	4,396,136	4,312,906	4,202,921	4,070,647	3,978,959	4,331,810	4,371,200	4,419,779		
CASH INFLOWS															
REVENUES															
LCFF State Aid	4,373,202	-	216,748	606,896	-	390,106	390,106	390,106	393,588	393,588	393,588	393,588	393,588	411,298	4,373,202
Education Protection Account	107,016	-	-	-	-	26,754	-	-	-	40,131	-	-	40,131	-	107,016
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	2,350,457	-	-	198,976	-	143,254	143,254	143,254	143,254	526,155	263,078	263,078	263,078	263,078	2,350,457
Other Federal Revenues	87,583	-	-	-	24,439	7,299	7,299	7,299	7,299	7,299	7,299	7,299	7,299	7,299	82,828
Other State Revenues	863,419	-	23,732	27,426	111,204	29,570	29,570	29,570	57,170	78,678	29,570	29,570	29,570	387,788	863,419
Local Revenues	232,000	-	-	1,394	1,394	1,394	1,394	1,394	10,897	10,897	10,897	10,897	10,897	170,542	232,000
TOTAL REVENUES	8,013,677	-	240,480	834,692	137,037	598,377	571,623	571,623	612,208	1,056,748	704,432	704,432	744,563	1,232,706	8,008,921
EXPENDITURES															
Certificated Salaries	3,114,015	108,519	334,646	357,155	331,338	331,338	331,338	331,338	331,338	331,338	314,771	283,294	113,317	(385,712)	3,114,015
Classified Salaries	793,861	27,278	56,049	54,692	54,652	70,654	70,654	70,654	70,654	70,654	70,654	70,654	70,654	35,961	793,861
Benefits	1,518,523	120,213	144,230	145,357	139,863	139,863	139,863	139,863	139,863	139,863	139,863	139,863	71,162	(81,343)	1,518,523
Books & Supplies	657,390	8,090	24,597	61,593	35,376	54,783	54,783	54,783	54,783	54,783	54,783	54,783	54,783	89,474	657,390
Services & Operations	1,205,169	60,568	89,832	105,706	99,346	84,972	84,972	107,260	107,260	107,260	84,972	107,260	84,972	80,790	1,205,169
Capital Outlay	3,519	-	-	-	-	-	-	-	-	-	-	-	3,519	-	3,519
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	7,292,476	324,668	649,354	724,504	660,574	681,608	681,608	703,897	703,897	703,897	665,041	655,853	398,406	(260,831)	7,292,476
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		648,239	-	-	-	-	-	-	-	-	-	-	-		648,239
Net Change in Payables		(219,084)	-	-	-	-	-	-	-	-	-	-	-		(219,084)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	2,083		2,083
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-		-
NET INFLOWS/OUTFLOWS		429,155	-	-	-	-	-	-	-	-	-	-	2,083		
ENDING CASH BALANCE		5,218,359	4,809,486	4,919,674	4,396,136	4,312,906	4,202,921	4,070,647	3,978,959	4,331,810	4,371,200	4,419,779	4,768,019		
Days Cash On Hand		252	232	237	212	208	203	196	192	209	211	213	230		

**Connecting Waters East Bay
2025-26 First Interim Budget
2027-28 Cash Flow**

Description	2027-28 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		4,768,019	5,106,591	4,689,241	4,816,293	4,265,114	4,185,723	4,079,284	3,949,914	3,859,527	4,216,901	4,261,879	4,316,347		
CASH INFLOWS															
REVENUES															
LCFF State Aid	4,659,442	-	230,935	646,619	-	415,640	415,640	415,640	419,350	419,350	419,350	419,350	419,350	438,219	4,659,442
Education Protection Account	108,192	-	-	-	-	27,048	-	-	-	40,572	-	-	40,572	-	108,192
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	2,376,286	-	-	201,163	-	144,828	144,828	144,828	144,828	531,937	265,968	265,968	265,968	265,968	2,376,286
Other Federal Revenues	91,387	-	-	-	25,500	7,616	7,616	7,616	7,616	7,616	7,616	7,616	7,616	7,616	86,425
Other State Revenues	806,158	-	22,158	25,607	103,829	27,609	27,609	27,609	53,379	73,460	27,609	27,609	27,609	362,071	806,158
Local Revenues	232,000	-	-	1,394	1,394	1,394	1,394	1,394	10,897	10,897	10,897	10,897	10,897	170,542	232,000
TOTAL REVENUES	8,273,465	-	253,093	874,783	130,724	624,135	597,087	597,087	636,070	1,083,832	731,440	731,440	772,012	1,236,800	8,268,503
EXPENDITURES															
Certificated Salaries	3,207,435	111,774	344,685	367,870	341,278	341,278	341,278	341,278	341,278	341,278	324,214	291,792	116,717	(397,284)	3,207,435
Classified Salaries	817,676	28,096	57,731	56,333	56,291	72,773	72,773	72,773	72,773	72,773	72,773	72,773	72,773	37,040	817,676
Benefits	1,582,902	125,310	150,344	151,520	145,793	145,793	145,793	145,793	145,793	145,793	145,793	145,793	74,179	(84,792)	1,582,902
Books & Supplies	675,140	8,308	25,261	63,256	36,331	56,262	56,262	56,262	56,262	56,262	56,262	56,262	56,262	91,890	675,140
Services & Operations	1,239,908	62,314	92,422	108,753	102,210	87,421	87,421	110,352	110,352	110,352	87,421	110,352	87,421	83,119	1,239,908
Capital Outlay	3,519	-	-	-	-	-	-	-	-	-	-	-	3,519	-	3,519
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	7,526,581	335,803	670,443	747,732	681,903	703,526	703,526	726,457	726,457	726,457	686,462	676,972	410,871	(270,028)	7,526,581
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		674,375	-	-	-	-	-	-	-	-	-	-	-		674,375
Net Change in Payables		-	-	-	-	-	-	-	-	-	-	-	-		-
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	2,083		2,083
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-		-
NET INFLOWS/OUTFLOWS		674,375	-	-	-	-	-	-	-	-	-	-	2,083		
ENDING CASH BALANCE		5,106,591	4,689,241	4,816,293	4,265,114	4,185,723	4,079,284	3,949,914	3,859,527	4,216,901	4,261,879	4,316,347	4,679,572		
Days Cash On Hand		246	226	232	206	202	197	190	186	203	205	208	226		

Coversheet

Approval of the Connecting Waters Charter School - Central Valley's 2025-2026 First Interim Budget Report

Section: V. Items Scheduled for Consideration and/or Action
Item: C. Approval of the Connecting Waters Charter School - Central Valley's 2025-2026 First Interim Budget Report
Purpose: Vote
Submitted by: DMS
Related Material: CWCV FY2025-2026 First Interim Budget v3.pdf

BACKGROUND:

The First Interim Budget Report provides a financial update reflecting actual revenues and expenditures



Connecting Waters Central Valley

2025-26 First Interim Budget



Connecting Waters Central Valley

2025-26 First Interim Budget - Summary Analysis



SUMMARY OF RESULTS

This First Interim Budget projects a budget surplus of \$304,129.

This is a increase of \$83,780 from the prior July Budget projected surplus of \$220,349 and is caused primarily by the decrease Services & Operations.

A credit has been applied to Salaries and Benefits for EU Encumbrances and Services & Operations costs have decreased due to the reduction in usage of contracted vendors by instead using school staff.

This will allow Connecting Waters Central Valley to end this fiscal year with a fund balance of \$9,863,943, which is 84.8% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout the next three fiscal years, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$3,664,489, which represents 118 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$4,532,326, which represents 146 days of average operating costs.

This cash flow takes into account all currently projected impacts on cash known at the time of this budget approval.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = decrease of (\$119,579), or -1.0% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are (\$227,498) lower than at July Budget due to decreased enrollment.

Federal Revenues: This consists of federal special education (IDEA) grants.

Federal Revenues are projected at \$0 lower than at July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and one-time block grants such as LREBG and SSPDDBG.

Other State Revenues are projected at \$107,918 higher than at FY25-26 July Budget due to the inclusion of the Student Support and Professional Development Discretionary Block Grant (SSPDDBG) which offsets small losses in other revenues due to decreased ADA.

Other Local Revenues: This category includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$0 lower than at FY25-26 July Budget.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$203,360), or -1.7% of prior expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$342,501 higher than at July Budget, reflecting the planned migration from contracted services to school staff.

This increase is offset by the reduction in Services and Operations expenses.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$25,917 higher than at July Budget due to reflect current expenditure trend.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$585,879) lower than at July Budget due primarily to the reduction in usage of contracted vendors by instead utilizing in-house staff.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$14,101 higher than at July Budget, reflecting updated depreciation and interest expense projections.

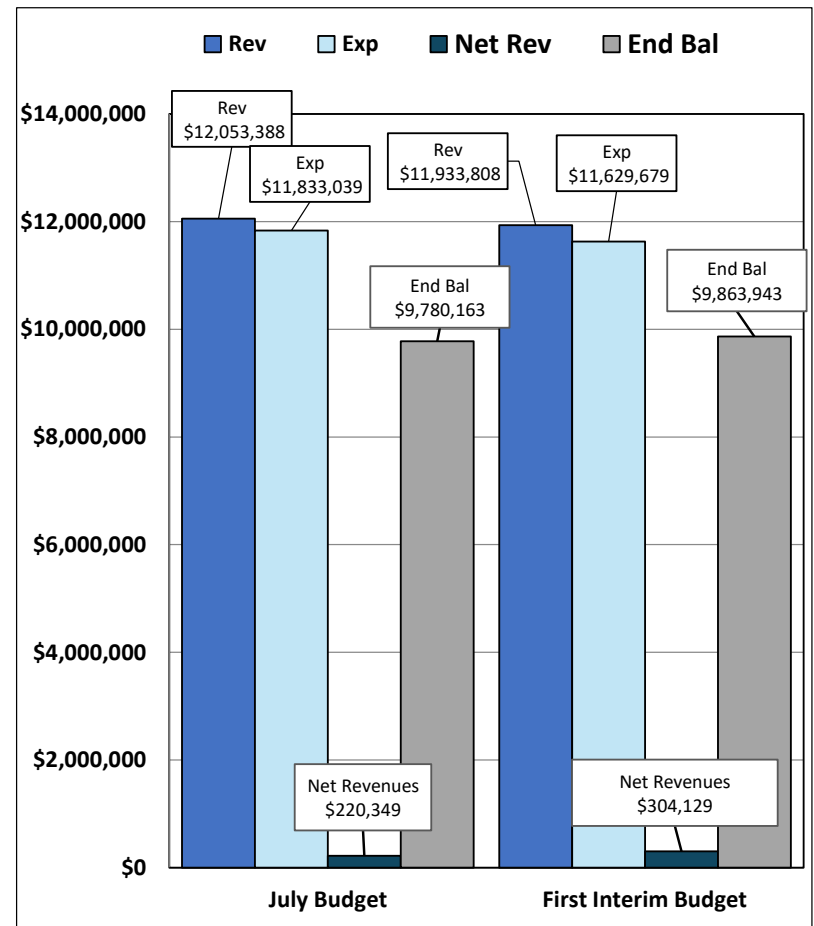
SB740 Non-Classroom Funding Determination:

The FY2025-26 First Interim Budget projects that SB740 compliance will be 56.6% for Certificated Expenditures and 87.3% for Instructional Expenditures.

This meets the requirements for 100% funding: a minimum of 40% in Certificated Expenditures and 80% in Instructional Expenditures.

**Connecting Waters Central Valley
2025-26 First Interim Budget
BUDGET SUMMARY**

	July Budget	Actuals through 10/31/25	First Interim Budget	Change
	785	-	765	(20)
	777.15	-	757.35	(19.80)
Revenues:				
General Purpose Entitlement	\$ 9,915,753	\$ 1,728,877	\$ 9,688,255	\$ (227,498)
Federal Revenue	120,823	34,202	120,823	-
Other State Revenue	1,884,212	176,025	1,992,131	107,918
Other Local Revenue	132,600	6,444	132,600	-
TTL Revenues	\$ 12,053,388	\$ 1,945,548	\$ 11,933,808	\$ (119,579)
Expenditures:				
Certificated Salaries	\$ 5,057,128	\$ 1,680,921	\$ 5,144,856	\$ 87,728
Non-Certificated Salaries	1,041,907	282,793	1,129,800	87,893
Benefits	2,228,490	694,489	2,395,371	166,880
Books/Supplies/Materials	971,092	270,189	997,009	25,917
Services/Operations	2,111,761	423,084	1,525,882	(585,879)
Capital Outlay	299,337	-	313,438	14,101
Other Outgo	123,323	33,318	123,323	-
TTL Expenditures	\$ 11,833,039	\$ 3,384,793	\$ 11,629,679	\$ (203,360)
Net Revenues	\$ 220,349	\$ (1,439,246)	\$ 304,129	\$ 83,780
Beginning Balance July 1	\$ 9,559,814		\$ 9,559,814	
Ending Balance June 30	\$ 9,780,163		\$ 9,863,943	
Ending Balance as % of Exp:	82.7%		84.8%	



**Connecting Waters Central Valley
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison**

Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
Enrollment (CALPADS)	785		765	(20)			
Average Daily Attendance (P-2)	777.15		757.35	(19.80)			
REVENUES							
General Purpose Entitlement							
8011 LCFF General Entitlement	8,499,933	1,603,395	8,441,195	(58,738)	-1%	19%	
8012 EPA Entitlement	155,430	37,858	151,470	(3,960)	-3%	25%	
8019 Prior Year Unrestricted Revenue	-	-	-	-	0%	0%	
8096 In-Lieu-Of Property Taxes	1,260,390	87,624	1,095,590	(164,799)	-13%	8%	
TTL General Purpose Entitlement	9,915,753	1,728,877	9,688,255	(227,498)	-2%	18%	
Federal Revenue							
8181 Federal IDEA SpEd Revenue	112,520	34,202	112,520	-	0%	30%	
8182 SpEd - Discretionary Grants	8,303	-	8,303	-	0%	0%	
8290 Other Federal Revenue	-	-	-	-	0%	0%	
TTL Federal Revenue	120,823	34,202	120,823	-	0%	28%	
Other State Revenue							
8311 AB602 State SpEd Revenue	713,835	129,829	685,646	(28,189)	-4%	19%	
8550 Mandated Cost Reimbursements	24,298	-	22,974	(1,324)	-5%	0%	
8560 State Lottery Revenue	221,592	-	215,155	(6,437)	-3%	0%	
8590 Other State Revenue	924,488	46,196	1,068,355	143,867	16%	4%	
TTL Other State Revenue	1,884,212	176,025	1,992,131	107,918	6%	9%	
Other Local Revenue							
8660 Interest Income	132,000	3,213	132,000	-	0%	2%	
8699 Other Revenue	600	3,231	600	-	0%	538%	
8791 Apportionment Transfer	-	-	-	-	0%	0%	
TTL Other Local Revenue	132,600	6,444	132,600	-	0%	5%	
TTL REVENUES	12,053,388	1,945,548	11,933,808	(119,579)			

Connecting Waters Central Valley
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

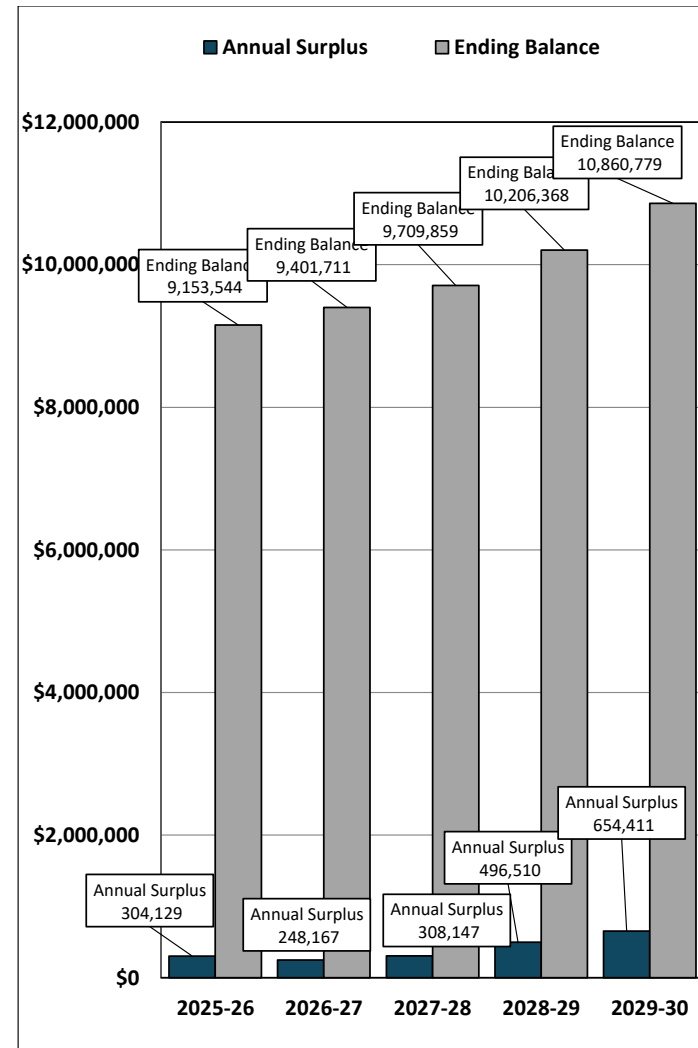
Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
EXPENDITURES							
1000 - Certificated Salaries							
1100 Teacher Compensation	3,704,929	1,152,563	3,653,013	(51,916)	-1%	32%	EU Encumbrance Credit applied
1150 Teacher Stipends/Extra Duty	170,530	138,120	184,758	14,229	8%	75%	
1160 Electives Teachers	58,203	4,711	72,255	14,052	24%	7%	
1200 Student Support	365,267	112,649	518,226	152,960	42%	22%	
1250 Support Stipends/Extra Duty	3,446	499	5,503	2,056	60%	9%	
1300 Certificated Administrators	736,565	270,540	695,374	(41,190)	-6%	39%	
1350 Administrator Stipends/Extra Duty	17,233	1,838	14,770	(2,462)	-14%	12%	
1370 Administrators Health Care In Lieu	956	-	956	-	0%	0%	
TTL Certificated Salaries	5,057,128	1,680,921	5,144,856	87,728	2%	33%	Increased costs offset by reduction in contracted vendor services.
2000 - Non - Certificated Salaries							
2100 Instructional Aides	143,134	2,023	145,249	2,115	1%	1%	
2150 Instructional Aides Stipends	-	-	1,967	1,967	0%	0%	
2160 Electives Instructional Aides	116,911	8,085	122,475	5,564	5%	7%	
2300 Classified Administrators	3,398	2,617	2,278	(1,120)	-33%	115%	
2400 Clerical & Technical Staff	778,465	262,599	855,366	76,901	10%	31%	
2450 Clerical & Technical Stipends	-	155	2,464	2,464	0%	6%	
2900 Other Classified Positions	-	7,315	-	-	0%	0%	
TTL Non - Certificated Salaries	1,041,907	282,793	1,129,800	87,893	8%	25%	
3000 - Employee Benefits							
3101 STRS	965,911	319,196	982,667	16,756	2%	32%	
3202 PERS	279,335	73,177	302,899	23,564	8%	24%	
3301 OASDI/Medicare Exp	73,329	46,006	74,601	1,272	2%	62%	
3302 OASDI/Medicare (CLASS)	79,706	-	86,430	6,724	8%	0%	
3401 Health Care Certificated	562,604	170,135	648,259	85,655	15%	26%	
3402 Health Care Classified	202,102	59,855	233,124	31,023	15%	26%	
3501 Unemployment Insurance	2,529	1,002	2,573	44	2%	39%	
3502 Unemployment Insurance Classified	521	-	565	44	8%	0%	
3601 Workers' Comp Certificated	51,785	21,553	52,683	898	2%	41%	
3602 Workers' Comp Classified	10,669	3,564	11,569	900	8%	31%	
TTL Employee Benefits	2,228,490	694,489	2,395,371	166,880	7%	29%	Increased costs offset by reduction in contracted vendor services.
4000 - Books/Supplies/Materials							
4310 Materials & Supplies	631,010	192,370	631,010	0	0%	30%	
4320 Office Supplies	43,724	23,757	43,724	(0)	0%	54%	
4330 Meals & Events	1,550	4,604	4,724	3,174	205%	97%	Budget aligned to actuals trend.
4390 Other Supplies	-	11	-	-	0%	0%	
4400 Non-Capitalized Equipment	290,531	42,693	290,531	0	0%	15%	
4700 School Nutrition Program	4,277	6,755	27,020	22,743	532%	25%	Budget aligned to actuals trend.
TTL Books/Supplies/Materials	971,092	270,189	997,009	25,917	3%	27%	
5000 - Services & Operations							
5200 Travel & Conferences	24,620	33,372	35,866	11,246	46%	93%	Budget aligned to actuals trend.
5210 Mileage Reimbursements	41,641	1,469	41,641	0	0%	4%	
5300 Dues & Memberships	13,953	1,503	13,953	0	0%	11%	
5400 Insurance	53,052	30,986	53,052	0	0%	58%	

Connecting Waters Central Valley
2025-26 First Interim Budget
Budget Detail & Prior Budget Comparison

Description	July Budget	Actuals through 10/31/25	25-26 First Interim Budget	Budget Change	Percent Change	Percent Spent	Comments
5500 Operations & Housekeeping	61,399	23,055	61,399	0	0%	38%	Budget aligned to actuals trend.
5510 Utilities (General)	5,838	13,916	42,595	36,757	630%	33%	
5515 Utilities (Gas)	15,575	1,690	15,575	(0)	0%	11%	
5516 Utilities (Electric)	23,963	6,142	23,963	(0)	0%	26%	
5517 Utilities (Garbage)	6,966	2,887	6,966	(0)	0%	41%	
5518 Utilities (Sewer)	-	-	-	-	0%	0%	Budget aligned to actuals trend.
5519 Utilities (Water)	14,515	8,668	14,515	0	0%	60%	
5610 Facility Rents & Leases	-	-	-	-	0%	0%	
5611 Lease Interest Expense	-	-	-	-	0%	0%	
5620 Equipment Leases	2,169	955	2,169	0	0%	44%	
5630 Maintenance & Repair	108,439	17,908	108,439	0	0%	17%	Budget aligned to actuals trend.
5800 Professional Services - Non-instructional	145,846	55,798	145,846	(0)	0%	38%	
5810 Legal	41,788	13,720	41,788	0	0%	33%	
5820 Audit & CPA	10,292	7,560	10,292	-	0%	73%	
5825 DMS Business Services	253,121	62,283	250,610	(2,511)	-1%	25%	
5830 Non-Instructional Software Licenses/Fees	58,396	10,168	58,396	(0)	0%	17%	Budget aligned to actuals trend.
5840 Advertising & Recruitment	184	947	2,841	2,657	1442%	33%	
5850 Oversight Fees	99,158	-	96,883	(2,275)	-2%	0%	
5860 Service Fees	3,649	175	3,649	0	0%	5%	
5870 Livescan Fingerprinting	1,028	631	1,028	0	0%	61%	
5880 Instructional Vendors & Consultants	1,091,688	114,180	456,720	(634,968)	-58%	25%	Decrease in contracted vendor services offset by increase in Cert Salaries.
5910 Telephone	5,392	2,472	5,392	0	0%	46%	
5920 Internet	25,871	8,021	25,871	(0)	0%	31%	
5930 Postage	3,219	1,363	3,219	(0)	0%	42%	
5940 Technology	-	3,215	3,215	3,215	0%	100%	
TTL Services & Operations	2,111,761	423,084	1,525,882	(585,879)	-28%	28%	
6000 - Capital Outlay							
6900 Depreciation	299,337	-	313,438	14,101	5%	0%	
TTL Capital Outlay	299,337	-	313,438	14,101	5%	0%	
7000 - Other Outgo							
7438 Interest Expense	123,323	33,318	123,323	-	0%	27%	
TTL Other Outgo	123,323	33,318	123,323	-	0%	27%	
TTL EXPENDITURES	11,833,039	3,384,793	11,629,679	(203,360)			
Revenues less Expenditures	220,349	(1,439,246)	304,129	83,780			
Beginning Fund Balance	9,559,814		9,559,814				
Net Revenues	220,349		304,129				
ENDING BALANCE	9,780,163		9,863,943				
ENDING BALANCE AS % OF OUTGO	82.7%		84.8%				

**Connecting Waters Central Valley
2025-26 First Interim Budget
Multi-Year Projection Summary**

Description	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Enrollment:	765	773	780	788	796
Projected P-2 ADA:	757.35	764.92	772.57	780.30	788.10
Revenues:					
General Purpose Entitlement	9,688,255	10,097,122	10,530,010	11,001,264	11,456,533
Federal Revenue	120,823	122,828	128,177	133,627	139,222
Other State Revenue	1,992,131	1,210,050	1,158,149	1,195,856	1,234,455
Other Local Revenue	132,600	176,600	176,600	176,600	176,600
TTL Revenues	11,933,808	11,606,601	11,992,936	12,507,347	13,006,810
Expenditures:					
Certificated Salaries	5,144,856	5,184,201	5,339,727	5,499,919	5,664,917
Non-Certificated Salaries	1,129,800	1,163,694	1,198,605	1,234,563	1,271,600
Benefits	2,395,371	2,404,386	2,505,814	2,595,485	2,693,755
Books/Supplies/Materials	997,009	715,828	735,585	756,917	778,867
Services/Operations	1,525,882	1,481,725	1,525,548	1,574,947	1,624,854
Capital Outlay	313,438	313,438	313,438	313,438	313,438
Other Outgo	123,323	95,161	66,072	35,569	4,967
TTL Expenditures	11,629,679	11,358,434	11,684,789	12,010,837	12,352,399
Net Revenues	304,129	248,167	308,147	496,510	654,411
Beginning Fund Balance	8,849,415	9,153,544	9,401,711	9,709,859	10,206,368
Net Revenues	304,129	248,167	308,147	496,510	654,411
ENDING BALANCE	9,153,544	9,401,711	9,709,859	10,206,368	10,860,779
ENDING BALANCE (% of Outgo)	78.7%	82.8%	83.1%	85.0%	87.9%



**Connecting Waters Central Valley
2025-26 First Interim Budget
2025-26 Cash Flow**

Description	25-26 First Interim Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		4,317,543	3,664,489	4,233,904	3,800,528	3,836,867	3,940,375	3,834,142	4,312,370	4,308,352	4,540,798	4,534,678	4,528,559		
CASH INFLOWS															
REVENUES															
LCFF State Aid	8,441,195	-	421,946	421,946	759,503	759,503	759,503	759,503	759,503	759,958	759,958	759,958	759,958	759,958	8,441,195
Education Protection Account	151,470	-	-	-	37,858	-	-	38,165	-	37,724	-	-	37,724	-	151,470
In-Lieu-Of Property Taxes	1,095,590	-	-	-	87,624	66,773	66,773	66,773	66,773	246,958	123,479	123,479	123,479	123,479	1,095,590
Other Federal Revenues	120,823	-	-	-	34,202	10,069	10,069	10,069	10,069	10,069	10,069	10,069	10,069	6,072	120,823
Other State Revenues	1,992,131	-	52,986	43,870	79,169	252,151	74,363	74,363	133,625	181,941	74,363	74,363	74,363	876,574	1,992,131
Local Revenues	132,600	1,296	1,934	2,341	871	1,611	1,611	12,611	12,611	12,611	12,611	12,611	12,611	47,268	132,600
TOTAL REVENUES	11,933,808	1,296	476,866	468,157	999,227	1,090,107	912,319	961,484	982,581	1,249,259	980,479	980,479	1,018,203	1,813,351	11,933,808
EXPENDITURES															
Certificated Salaries	5,144,856	139,747	510,108	538,192	492,874	467,714	467,714	467,714	467,714	467,714	467,714	467,714	467,714	(277,779)	5,144,856
Classified Salaries	1,129,800	38,583	80,890	81,332	81,988	94,150	94,150	94,150	94,150	94,150	94,150	94,150	94,150	93,807	1,129,800
Benefits	2,395,371	73,167	205,100	212,036	204,185	214,493	214,493	214,493	214,493	214,493	214,493	214,493	214,493	(15,066)	2,395,371
Books & Supplies	997,009	30,890	40,644	137,038	61,618	83,084	83,084	83,084	83,084	83,084	83,084	83,084	83,084	62,147	997,009
Services & Operations	1,525,882	62,384	114,130	131,227	115,343	127,157	127,157	127,157	127,157	127,157	127,157	127,157	127,157	85,544	1,525,882
Capital Outlay	313,438	-	-	-	-	-	-	-	-	-	-	-	299,337	14,101	313,438
Other Outgo	123,323	-	-	-	33,318	-	31,954	-	-	30,215	-	-	27,837	(0)	123,323
TOTAL EXPENSES	11,629,679	344,771	950,871	1,099,825	989,326	986,599	1,018,553	986,599	986,599	1,016,813	986,599	986,599	1,313,772	(37,246)	11,629,679
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		140,495	951,714	47,894	41,785	-	-	-	-	-	-	-	-		1,181,887
Net Change in Payables		(450,074)	91,706	150,398	166,217	-	-	-	-	-	-	-	-		(41,753)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	299,337		299,337
Other Inflows/(Outflows)		-	-	-	(181,564)	-	-	-	-	-	-	-	-		(181,564)
NET INFLOWS/OUTFLOWS		(309,579)	1,043,420	198,291	26,438	-	-	-	-	-	-	-	299,337		
ENDING CASH BALANCE		3,664,489	4,233,904	3,800,528	3,836,867	3,940,375	3,834,142	3,809,027	4,308,352	4,540,798	4,534,678	4,528,559	4,532,326		
Days Cash On Hand		118	137	123	124	127	124	123	139	146	146	146	146		

**Connecting Waters Central Valley
2025-26 First Interim Budget
2026-27 Cash Flow**

Description	2026-27 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		4,532,326	5,043,488	4,576,775	3,983,539	4,021,470	4,082,905	4,011,692	4,018,351	4,022,441	4,253,227	4,279,096	4,304,965		
CASH INFLOWS															
REVENUES															
LCFF State Aid	8,837,021	-	441,732	441,732	795,118	795,118	795,118	795,118	795,118	795,594	795,594	795,594	795,594	795,594	8,837,021
Education Protection Account	153,054	-	-	-	38,254	-	-	38,564	-	38,118	-	-	38,118	-	153,054
In-Lieu-Of Property Taxes	1,107,047	-	-	-	88,540	67,471	67,471	67,471	67,471	249,540	124,770	124,770	124,770	124,770	1,107,047
Other Federal Revenues	122,828	-	-	-	34,770	10,236	10,236	10,236	10,236	10,236	10,236	10,236	10,236		116,655
Other State Revenues	1,210,050	-	32,184	26,647	48,088	153,160	45,169	45,169	81,166	110,513	45,169	45,169	45,169	532,444	1,210,050
Local Revenues	176,600	1,727	2,576	3,118	1,161	2,146	2,146	16,796	16,796	16,796	16,796	16,796	16,796	62,953	176,600
TOTAL REVENUES	11,606,601	1,727	476,493	471,498	1,005,931	1,028,131	920,140	973,354	970,786	1,220,797	992,564	992,564	1,030,682	1,515,762	11,600,428
EXPENDITURES															
Certificated Salaries	5,184,201	140,816	514,009	542,308	496,643	471,291	471,291	471,291	471,291	471,291	471,291	471,291	471,291	(279,903)	5,184,201
Classified Salaries	1,163,694	39,741	83,316	83,772	84,448	96,975	96,975	96,975	96,975	96,975	96,975	96,975	96,975	96,621	1,163,694
Benefits	2,404,386	73,442	205,872	212,834	204,954	215,301	215,301	215,301	215,301	215,301	215,301	215,301	215,301	(15,123)	2,404,386
Books & Supplies	715,828	22,178	29,181	98,390	44,240	59,652	59,652	59,652	59,652	59,652	59,652	59,652	59,652	44,620	715,828
Services & Operations	1,481,725	60,578	110,827	127,429	112,005	123,477	123,477	123,477	123,477	123,477	123,477	123,477	123,477	83,068	1,481,725
Capital Outlay	313,438	-	-	-	-	-	-	-	-	-	-	-	299,337	14,101	313,438
Other Outgo	95,161	-	-	-	25,710	-	24,657	-	-	23,315	-	-	21,480	(0)	95,161
TOTAL EXPENSES	11,358,434	336,755	943,206	1,064,733	967,999	966,696	991,353	966,696	966,696	990,011	966,696	966,696	1,287,513	(56,615)	11,358,434
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		883,437	-	-	-	-	-	-	-	-	-	-	-		883,437
Net Change in Payables		(37,246)	-	-	-	-	-	-	-	-	-	-	-		(37,246)
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	299,337		299,337
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-		-
NET INFLOWS/OUTFLOWS		846,191	-	-	-	-	-	-	-	-	-	-	299,337		
ENDING CASH BALANCE		5,043,488	4,576,775	3,983,539	4,021,470	4,082,905	4,011,692	4,018,351	4,022,441	4,253,227	4,279,096	4,304,965	4,347,472		
Days Cash On Hand		163	148	128	130	132	129	130	130	137	138	139	140		

**Connecting Waters Central Valley
2025-26 First Interim Budget
2027-28 Cash Flow**

Description	2027-28 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		4,347,472	4,921,888	4,444,175	3,836,619	3,890,320	3,952,736	3,894,674	3,907,295	3,915,455	4,158,195	4,190,219	4,222,242		
CASH INFLOWS															
REVENUES															
LCFF State Aid	9,258,498	-	462,800	462,800	833,040	833,040	833,040	833,040	833,040	833,539	833,539	833,539	833,539	833,539	9,258,498
Education Protection Account	154,440	-	-	-	38,600	-	-	38,913	-	38,463	-	-	38,463	-	154,440
In-Lieu-Of Property Taxes	1,117,072	-	-	-	89,342	68,082	68,082	68,082	68,082	251,800	125,900	125,900	125,900	125,900	1,117,072
Other Federal Revenues	128,177	-	-	-	36,284	10,681	10,681	10,681	10,681	10,681	10,681	10,681	10,681	-	121,735
Other State Revenues	1,158,149	-	30,804	25,504	46,026	146,591	43,232	43,232	77,685	105,773	43,232	43,232	43,232	509,607	1,158,149
Local Revenues	176,600	1,727	2,576	3,118	1,161	2,146	2,146	16,796	16,796	16,796	16,796	16,796	16,796	62,953	176,600
TOTAL REVENUES	11,992,936	1,727	496,180	491,423	1,044,453	1,060,541	957,182	1,010,745	1,006,284	1,257,053	1,030,148	1,030,148	1,068,611	1,531,999	11,986,495
EXPENDITURES															
Certificated Salaries	5,339,727	145,041	529,429	558,577	511,542	485,430	485,430	485,430	485,430	485,430	485,430	485,430	485,430	(288,300)	5,339,727
Classified Salaries	1,198,605	40,933	85,816	86,285	86,981	99,884	99,884	99,884	99,884	99,884	99,884	99,884	99,884	99,520	1,198,605
Benefits	2,505,814	76,540	214,557	221,813	213,600	224,383	224,383	224,383	224,383	224,383	224,383	224,383	224,383	(15,761)	2,505,814
Books & Supplies	735,585	22,790	29,987	101,105	45,461	61,299	61,299	61,299	61,299	61,299	61,299	61,299	61,299	45,852	735,585
Services & Operations	1,525,548	62,370	114,105	131,198	115,318	127,129	127,129	127,129	127,129	127,129	127,129	127,129	127,129	85,525	1,525,548
Capital Outlay	313,438	-	-	-	-	-	-	-	-	-	-	-	299,337	14,101	313,438
Other Outgo	66,072	-	-	-	17,850	-	17,120	-	-	16,188	-	-	14,914	(0)	66,072
TOTAL EXPENSES	11,684,789	347,674	973,893	1,098,979	990,753	998,124	1,015,244	998,124	998,124	1,014,312	998,124	998,124	1,312,375	(59,063)	11,684,789
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		920,364	-	-	-	-	-	-	-	-	-	-	-		920,364
Net Change in Payables		-	-	-	-	-	-	-	-	-	-	-	-		-
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	299,337		299,337
Other Inflows/(Outflows)		-	-	-	-	-	-	-	-	-	-	-	-		-
NET INFLOWS/OUTFLOWS		920,364	-	-	-	-	-	-	-	-	-	-	299,337		
ENDING CASH BALANCE		4,921,888	4,444,175	3,836,619	3,890,320	3,952,736	3,894,674	3,907,295	3,915,455	4,158,195	4,190,219	4,222,242	4,277,815		
Days Cash On Hand		159	143	124	125	127	126	126	126	134	135	136	138		

Coversheet

Approval of the Connecting Waters Charter Schools 2024-2025 Annual Independent Financial Audit

Section: V. Items Scheduled for Consideration and/or Action
Item: D. Approval of the Connecting Waters Charter Schools 2024-2025 Annual
Independent Financial Audit
Purpose: Vote
Submitted by: Clifton Larson Allen LLP
Related Material: Connecting Waters FY25 FS draft 10.27.25.pdf

BACKGROUND:

The Annual Independent Audit provides an external review of the school's financial statements, internal controls, and compliance with state and federal regulations for the prior fiscal year. This is all three schools combined

CONNECTING WATERS CHARTER SCHOOLS

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2025

OPERATING:

**CONNECTING WATERS CHARTER SCHOOL - #477
CONNECTING WATERS CHARTER SCHOOL, EAST BAY - #1881
CONNECTING WATERS CHARTER SCHOOL, CENTRAL VALLEY - #1973**

**CONNECTING WATERS CHARTER SCHOOLS
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Connecting Waters Charter Schools
Waterford, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Connecting Waters Charter Schools (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Board of Directors
Connecting Waters Charter Schools

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

Board of Directors
Connecting Waters Charter Schools

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The schedule of instructional time, schedule of average daily attendance, and reconciliation of annual financial report with audited financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

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

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

CONNECTING WATERS CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

	Connecting Waters Charter School	Connecting Waters Charter School East Bay	Connecting Waters Charter School Central Valley	Total
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 6,782,702	\$ 4,926,631	\$ 4,317,543	\$ 16,026,876
Accounts Receivable - Federal and State	1,805,598	1,607,634	1,281,830	4,695,062
Accounts Receivable - Other	24,902	-	8,748	33,650
Prepaid Expenses and Other Assets	160,899	91,275	135,487	387,661
Total Current Assets	8,774,101	6,625,540	5,743,608	21,143,249
LONG-TERM ASSETS				
Property, Plant, and Equipment, Net	1,437,082	70,715	9,047,290	10,555,087
Deposits - Rent	5,040	9,558	-	14,598
Operating Right of Use Assets, Net	339,275	589,043	3,891	932,209
Total Long-Term Assets	1,781,397	669,316	9,051,181	11,501,894
Total Assets	\$ 10,555,498	\$ 7,294,856	\$ 14,794,789	\$ 32,645,143
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 761,759	\$ 517,865	\$ 1,041,042	\$ 2,320,666
Deferred Revenue	1,398,703	452,563	815,106	2,666,372
Notes Payable - Current Portion	-	-	758,690	758,690
Operating Lease Liabilities - Current Portion	56,782	135,696	2,222	194,700
Total Current Liabilities	2,217,244	1,106,124	2,617,060	5,940,428
LONG-TERM LIABILITIES				
Notes Payable	-	-	2,618,085	2,618,085
Operating Lease Liabilities	289,155	485,468	1,670	776,293
Total Long-Term Liabilities	289,155	485,468	2,619,755	3,394,378
NET ASSETS				
Without Donor Restriction	8,049,099	5,703,264	9,557,974	23,310,337
Total Net Assets	8,049,099	5,703,264	9,557,974	23,310,337
Total Liabilities and Net Assets	\$ 10,555,498	\$ 7,294,856	\$ 14,794,789	\$ 32,645,143

See accompanying Notes to Financial Statements.

**CONNECTING WATERS CHARTER SCHOOLS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025**

	Connecting Waters Charter School	Connecting Waters Charter School East Bay	Connecting Waters Charter School Central Valley	Total
REVENUES WITHOUT DONOR RESTRICTION				
State Revenue:				
State Aid	\$ 8,642,852	\$ 4,075,835	\$ 8,274,938	\$ 20,993,625
Other State Revenue	1,505,215	858,901	1,288,444	3,652,560
Federal Revenue:				
Grants and Entitlements	24,266	94,370	126,570	245,206
Local Revenue:				
In-Lieu Property Tax Revenue	1,142,992	2,332,095	1,095,301	4,570,388
Interest Income	16,514	-	11,581	28,095
Other Revenue	9,425	91,659	23,271	124,355
Total Revenues	<u>11,341,264</u>	<u>7,452,860</u>	<u>10,820,105</u>	<u>29,614,229</u>
Total Unrestricted Revenues and Net Assets Released from Restriction	11,341,264	7,452,860	10,820,105	29,614,229
EXPENSES				
Program Services	10,877,621	6,728,820	8,895,016	26,501,457
Management and General	826,894	684,437	996,180	2,507,511
Total Expenses	<u>11,704,515</u>	<u>7,413,257</u>	<u>9,891,196</u>	<u>29,008,968</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	(363,251)	39,603	928,909	605,261
Net Assets - Beginning of Year	<u>8,412,350</u>	<u>5,663,661</u>	<u>8,629,065</u>	<u>22,705,076</u>
NET ASSETS - END OF YEAR	<u>\$ 8,049,099</u>	<u>\$ 5,703,264</u>	<u>\$ 9,557,974</u>	<u>\$ 23,310,337</u>

See accompanying Notes to Financial Statements.

**CONNECTING WATERS CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025**

	Program Services	Management and General	Total Expenses
Salaries and Wages	\$ 14,191,101	\$ 249,045	\$ 14,440,146
Pension Expense	2,443,623	56,573	2,500,196
Other Employee Benefits	2,238,910	54,000	2,292,910
Payroll Taxes	360,175	10,587	370,762
Legal Expenses	841	156,694	157,535
Accounting Expenses	430,873	208,894	639,767
Instructional Materials	2,240,909	76,901	2,317,810
Other Fees for Services	3,853,559	550,503	4,404,062
Advertising and Promotion Expenses	1,579	5,978	7,557
Office Expenses	85,121	91,625	176,746
Information Technology Expenses	93	49,616	49,709
Occupancy Expenses	21,273	568,732	590,005
Travel Expenses	251,347	99,786	351,133
Interest Expense	-	146,817	146,817
Depreciation Expense	374,424	3,519	377,943
Insurance Expense	-	126,606	126,606
Other Expenses	7,629	51,635	59,264
	<hr/>	<hr/>	<hr/>
Total Functional Expenses	<u>\$ 26,501,457</u>	<u>\$ 2,507,511</u>	<u>\$ 29,008,968</u>

See accompanying Notes to Financial Statements.

CONNECTING WATERS CHARTER SCHOOLS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025

	Connecting Waters Charter School	Connecting Waters Charter School East Bay	Connecting Waters Charter School Central Valley	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$ (363,251)	\$ 39,603	\$ 928,909	\$ 605,261
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:				
Depreciation	60,986	3,519	313,438	377,943
Change in Operating Assets:				
Accounts Receivable - Federal and State	487,422	(814,827)	34,735	(292,670)
Accounts Receivable - Other	(24,902)	-	(8,748)	(33,650)
Intercompany Receivables	-	168,348	-	168,348
Operating Right of Use Assets, Net	53,407	129,351	953	183,711
Prepaid Expenses and Other Assets	(12,657)	(8,623)	(16,512)	(37,792)
Change in Operating Liabilities:				
Accounts Payable and Accrued Liabilities	(1,415,468)	(229,532)	251,438	(1,393,562)
Deferred Revenue	(200,689)	(293,765)	(189,245)	(683,699)
Intercompany Payables	-	-	(168,348)	(168,348)
Operating Lease Liabilities	(51,132)	77,653	(954)	25,567
Net Cash Provided (Used) by Operating Activities	(1,466,284)	(928,273)	1,145,666	(1,248,891)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of Property, Plant, and Equipment	(42,702)	(56,196)	(335,397)	(434,295)
Net Cash Used by Investing Activities	(42,702)	(56,196)	(335,397)	(434,295)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayments of Debt	-	-	(712,710)	(712,710)
Net Cash Used by Financing Activities	-	-	(712,710)	(712,710)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,508,986)	(984,469)	97,559	(2,395,896)
Cash and Cash Equivalents - Beginning of Year	8,291,688	5,911,100	4,219,984	18,422,772
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 6,782,702</u>	<u>\$ 4,926,631</u>	<u>\$ 4,317,543</u>	<u>\$ 16,026,876</u>
CASH PAID FOR INTEREST	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,817</u>	<u>\$ 146,817</u>

See accompanying Notes to Financial Statements.

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Connecting Waters Charter Schools (the School), a nonprofit public benefit corporation duly organized under the laws of the State of California, was organized to operate and manage California public charter schools. The goal of the School is to help students become educated individuals who are intrinsically motivated to learn, and who have diverse yet well-developed interests. Connecting Waters Charter Schools was founded in California in 2014.

Charter schools operated by Connecting Waters Charter Schools through June 30, 2022 included three schools: Connecting Waters Charter School, Connecting Waters Charter School, East Bay and Connecting Waters Charter School, Central Valley.

Connecting Waters Charter School initial charter was approved by the Waterford Unified School District (WUSD). WUSD has subsequently renewed the charter for an additional term of five years expiring on June 30, 2027. Connecting Waters Charter School is a nonclassroom-based independent study charter school that serves students in grades TK/K-12 in the following California counties: Stanislaus, San Joaquin, Calaveras, Tuolumne, Mariposa, Merced, Santa Clara, and Alameda.

Connecting Waters Charter School, East Bay initial charter was approved by the Alameda County Office of Education for a term of five years expiring on June 30, 2030 and is a replication of the successful model created by the School. Connecting Waters Charter School, East Bay is a nonclassroom-based independent study charter school that serves students in grades TK/K-12 in the following California counties: Alameda, Contra Costa, San Joaquin, Stanislaus, Santa Clara and San Mateo.

Connecting Waters Charter School, Central Valley initial charter was approved by the Modesto City Schools for a term of five years expiring on June 30, 2026 and is a replication of the successful model created by the School. Connecting Waters Charter School, Central Valley is a nonclassroom-based independent study charter school that serves TK/K-12 in the following California counties: Stanislaus, San Joaquin, Alameda, Calaveras, Mariposa, Merced, Santa Clara and Tuolumne.

The charters may be revoked by the authorizers for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, of any provision of the law.

Basis of Accounting

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

Basis of Presentation

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

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

Net Asset Classes

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

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

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2025. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The useful lives range from 3 to 35 years. The School capitalizes all expenditures for property, plant, and equipment in excess of \$5,000.

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The School determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of all lease liabilities.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

Revenue Recognition

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

Contributions

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

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2025, the School has conditional grants of \$2,691,434 of which \$2,666,372 is recognized as deferred revenue in the statement of financial position.

Property Taxes

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

Compensated Absences

Vacation - Regular full-time, 12 month administrative and classified/clerical employees are entitled to vacation terms based upon date of hire, length of service and status. Employees who have been with the School for fewer than 5 years will accrue 6.7 hours of vacation per month for a total of 80 hours per year. Employees with more than 5 but fewer than 10 years will accrue 10 hours of vacation per month for a total of 120 hours per year. Employees with more than 10 but fewer than 16 consecutive years will accrue 13.3 hours of vacation per month for a total of 160 hours per year; and Employees with more than 16 consecutive years will accrue 16.67 hours of vacation per month for a total of 200 hours per year. An employee may not accumulate more than the equivalency of a two year allocation for vacation. Any accrued, unused vacation at the time of separation will be paid out to the employee. It is impracticable to estimate the amount of compensation for future absences and accordingly no liability has been recorded in the accompanying financial statements. The School's policy is to recognize the costs of compensated absences when actually paid.

Sick - Paid sick leave is available to all School employees who work at least 30 days within the span of a single calendar year from the commencement of employment. All eligible employees receive 40 hours of paid sick leave at the beginning of each school year or on their start date. Certain employees may accrue additional sick leave. Regular full-time classified employees working on a 12 month schedule will accrue an additional 8 hours per month of paid sick leave for a total of 96 hours of paid sick leave per year. Regular part-time classified employees who work less than a full-time 12 month schedule for any particular year will receive a prorated amount of additional accrued sick leave based on their scheduled hours and work calendar.

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

Sick (Continued) - As-needed and temporary classified staff do not accrue sick leave. As-needed and temporary classified staff will receive 24 hours of paid sick leave at the beginning of each school year. Any unused sick leave hours for as-needed and temporary staff do not roll over to the next school year. Unused, accrued sick leave for classified contracted employees shall carry over from year-to-year. However, such sick leave is capped up to 800 hours for classified employees, 400 hours for certificated, and as needed cap at 80 hours. The School does not pay employee's in lieu of unused sick leave.

Income Taxes

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

Evaluation of Subsequent Events

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

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures were comprised of the following as of June 30, 2025:

Cash and Cash Equivalents	\$ 16,026,876
Accounts Receivable - Federal and State	4,695,062
Accounts Receivable - Other	33,650
Financial Assets Available for General Expenditure	<u>\$ 20,755,588</u>

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash in the County Treasury (the County). The County pools these funds with those of other educational organization in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized.

The School maintains cash in bank deposit accounts at various financial institutions, which are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$377,943 for the year ended June 30, 2025.

The components of property, plant, and equipment as of June 30, 2025 are as follows:

	Connecting Waters Charter School	Connecting Waters Charter School East Bay	Connecting Waters Charter School Central Valley	Total
Land	\$ 154,454	\$ -	\$ -	\$ 154,454
Building and Improvements	1,690,476	27,970	10,365,361	12,083,807
Furniture, Fixtures, and Equipment	224,031	113,394	137,770	475,195
Construction in Progress	3,424	38,035	29,810	71,269
Total Property, Plant, and Equipment	2,072,385	179,399	10,532,941	12,784,725
Less: Accumulated Depreciation and Amortization	(635,303)	(108,684)	(1,485,651)	(2,229,638)
Property, Plant, and Equipment, Net	<u>\$ 1,437,082</u>	<u>\$ 70,715</u>	<u>\$ 9,047,290</u>	<u>\$ 10,555,087</u>

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

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

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

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2024 total STRS plan net assets are \$341 billion, the total actuarial present value of accumulated plan benefits is \$482 billion, contributions from all employers totaled \$8.577 billion, and the plan is 76.7% funded. The School did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2025 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2023	\$ 1,767,123	100%
2024	\$ 1,819,070	100%
2025	\$ 1,809,301	100%

CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2024, the School Employer Pool total plan assets are \$93.2 billion, the present value of accumulated plan benefits is \$129 billion, contributions from all employers totaled \$5.369 billion, and the plan is 72.3% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2025 was 27.05%. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2023	\$ 471,003	100%
2024	\$ 540,037	100%
2025	\$ 690,895	100%

Defined Contribution Pension Plans

The School has a non-qualified 403(b) retirement plan. The plan covers substantially all employees meeting certain eligibility requirements. Participants may contribute a portion of their eligible compensation to the plan. The School's 403(b) does not have employer matching.

CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 LEASES

The School leases facilities and equipment under several lease agreements where the last lease expires in 2031.

The following tables provide quantitative information concerning the School's leases for the year ended June 30, 2025:

Operating Lease Cost	\$ 238,875
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:	
Operating Cash Flows from Operating Leases	\$ 231,632
Right of Use Assets Obtained in Exchange for New Operating Lease Liabilities:	
Weighted-Average Remaining Lease Term - Operating Leases	4.4 years
Weighted-Average Discount Rate - Operating Leases	5.00%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2025, is as follows:

<u>Year Ending June 30,</u>	
2026	\$ 237,739
2027	242,849
2028	247,860
2029	251,524
2030	75,081
Thereafter	25,443
Undiscounted cash flows	1,080,496
(Less) imputed interest	(111,506)
Total present value	<u>\$ 968,990</u>

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7 NOTES PAYABLE

The School holds a note payable to Umpqua Bank in the amount of \$7,000,000. The loan is dated August 16, 2019, with a maturity date of August 14, 2029. The loan is secured by deed of trust and a pledge of gross revenues of the School and bears an interest rate of 3.72 percent at June 30, 2025. As of the date of this report, the School was in substantial compliance with all loan covenants.

Future minimum principal payments on long-term obligations are as follows:

<u>Year Ending June 30,</u>	
2026	\$ 758,690
2027	771,553
2028	800,917
2029	831,706
2030	213,909
	<u>\$ 3,376,775</u>

NOTE 8 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

DRAFT

**CONNECTING WATERS CHARTER SCHOOLS
SCHEDULE OF INSTRUCTIONAL MINUTES
YEAR ENDED JUNE 30, 2025**

	Required Instructional Days	Traditional Days			Status
		Connecting Waters Charter School	Connecting Waters Charter School East Bay	Connecting Waters Charter School Central Valley	
Grade TK/K	175	175	175	175	In compliance
Grade 1	175	175	175	175	In compliance
Grade 2	175	175	175	175	In compliance
Grade 3	175	175	175	175	In compliance
Grade 4	175	175	175	175	In compliance
Grade 5	175	175	175	175	In compliance
Grade 6	175	175	175	175	In compliance
Grade 7	175	175	175	175	In compliance
Grade 8	175	175	175	175	In compliance
Grade 9	175	175	175	175	In compliance
Grade 10	175	175	175	175	In compliance
Grade 11	175	175	175	175	In compliance
Grade 12	175	175	175	175	In compliance

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

**CONNECTING WATERS CHARTER SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025**

		Second Period Report	
		Classroom Based	Total
Connecting Waters Charter School			
Grades TK-3	-		252.53
Grades 4-6	-		160.79
Grades 7-8	-		123.05
Grades 9-12	-		237.31
ADA Totals	-		773.68
Connecting Waters East Bay			
Grades TK-3	-		142.01
Grades 4-6	-		126.55
Grades 7-8	-		90.59
Grades 9-12	-		171.75
ADA Totals	-		530.90
Connecting Waters Central Valey			
Grades TK-3	-		248.09
Grades 4-6	-		158.94
Grades 7-8	-		126.49
Grades 9-12	-		223.63
ADA Totals	-		757.15
		Annual Report	
		Classroom Based	Total
Connecting Waters Charter School			
Grades TK-3	-		257.15
Grades 4-6	-		161.07
Grades 7-8	-		124.39
Grades 9-12	-		238.44
ADA Totals	-		781.05
Connecting Waters East Bay			
Grades TK-3	-		140.44
Grades 4-6	-		125.36
Grades 7-8	-		90.13
Grades 9-12	-		171.17
ADA Totals	-		527.10
Connecting Waters Central Valey			
Grades TK-3	-		247.26
Grades 4-6	-		157.74
Grades 7-8	-		125.78
Grades 9-12	-		221.73
ADA Totals	-		752.51

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

**CONNECTING WATERS CHARTER SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

	Connecting Waters Charter School	Connecting Waters Charter School East Bay	Connecting Waters Charter School Central Valley
June 30, 2025 Annual Financial Report Fund Balances (Net Assets)	\$ 7,720,933	\$ 5,703,250	\$ 9,559,812
Adjustments and Reclassifications:			
Increase (Decrease) of Fund Balance (Net Assets):			
Cash and Cash Equivalents	-	-	(1,858)
Accounts Payable and Accrued Liabilities	328,166	14	20
Net Adjustments and Reclassifications	328,166	14	(1,838)
June 30, 2025 Audited Financial Statement Fund Balances (Net Assets)	\$ 8,049,099	\$ 5,703,264	\$ 9,557,974

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

**CONNECTING WATERS CHARTER SCHOOLS
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2025**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

OTHER INFORMATION

DRAFT

**CONNECTING WATERS CHARTER SCHOOLS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2025
(SEE INDEPENDENT AUDITORS' REPORT)**

Connecting Waters Charter School was granted a charter on June 28, 2002 and is sponsored by the Waterford Unified School District. The sponsor has renewed the charter for five years through June 30, 2026. Connecting Waters Charter School is a non-classroom-based charter school. The School's charter number authorized by the state of California is 4 77.

Connecting Waters Charter School, East Bay was granted a charter on March 14, 2017 and is sponsored by the Alameda County Office of Education. The term of the charter is for five years through June 30, 2024. Connecting Waters Charter School, East Bay is a non-classroom-based charter school. The School's charter number authorized by the state of California is 1881.

Connecting Waters Charter School, Central Valley was granted a charter on February 20, 2018 and is sponsored by the Modesto City Elementary School District. The term of the charter is for five years through June 30, 2025. Connecting Waters Charter School, Central Valley is a non-classroom-based charter school. The School's charter number authorized by the state of California is 1973.

The board of directors and the administrator as of the year June 30, 2025 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>2 Year Term Expires</u>
Nina Vieira	Chair	June 30, 2025
Erika Melton	Co-Chair	June 30, 2026
Bonnie Cerruti	Secretary	June 30, 2026
Ron Mayo	Member	August 27, 2026
Jennifer Louie-Monzon	Member	June 30, 2025
Denise Davis	Member	June 30, 2025
Kaneez Fatima	Member	June 30, 2026

ADMINISTRATOR

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

Board of Directors
Connecting Waters Charter Schools
Waterford, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Connecting Waters Charter Schools (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

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

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

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

Board of Directors
Connecting Waters Charter Schools

Report on Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

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

Board of Directors
Connecting Waters Charter Schools
Waterford, California

Report on Compliance

Opinion on State Compliance

We have audited Connecting Waters Charter Schools's (the School) compliance with the types of compliance requirements applicable to the School described in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2025. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Board of Directors
Connecting Waters Charter Schools

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Board of Directors
Connecting Waters Charter Schools

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant (CTEIG)	Not Applicable
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Not Applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Not Applicable: The School did not receive program funding or did not otherwise operate the program during the fiscal year.

Report on Internal Control over Compliance

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

Board of Directors
Connecting Waters Charter Schools

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

**CONNECTING WATERS CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

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

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

Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Findings and Questioned Costs – State Compliance

There were no findings or questioned costs related to state awards for the year ended June 30, 2025.

**CONNECTING WATERS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025**

2024-001	<u>Internal Controls Relating to Revenue Recognition</u>	30000
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Type of finding: Material weakness in internal controls over revenue recognition.

Criteria or Specific Requirement: Government grants should be evaluated in accordance with Accounting Standards Codification (ASC) 958-605, Not-for-Profit Entities – Revenue Recognition.

Condition and Context: During the course of our audit, material adjustments were identified to record conditional government grants in the proper period resulting in a prior period adjustment to net assets to correct the error.

Effect: Total beginning net assets were overstated by \$3,448,187, deferred revenue was understated by \$3,448,187 and revenue was overstated by \$3,448,187.

Cause: The School utilized the California Department of Education SACS Query to determine revenue recognition of government grants and the guidance is not in line with revenue recognition standards issued by the financial accounting standard board (FASB).

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the School perform an independent review of each government grant against FASB revenue recognition standards to determine proper accounting treatment.

Status: Implemented.

Coversheet

Discussion of Board Committees and Approval of a Board Governance Committee

Section: V. Items Scheduled for Consideration and/or Action
Item: E. Discussion of Board Committees and Approval of a Board Governance Committee
Purpose: Vote
Submitted by:

BACKGROUND:

The Board Chair and Co-Chair would like to present to the Board the option to create a Board Committee to focus on Governance Items that require more in depth study and time to help alleviate time in the general meeting

Coversheet

Ratification of Creation of New Position: Central Services Coordinator

Section: V. Items Scheduled for Consideration and/or Action
Item: F. Ratification of Creation of New Position: Central Services Coordinator
Purpose: Vote
Submitted by: HR
Related Material: 2025-2026 Classified Pay Schedule.pdf
Central Services Coordinator JD.pdf

BACKGROUND:

Newly Created Position to be approved by the Board of Directors

CONNECTING WATERS CHARTER SCHOOLS
Classified Salary Schedule

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A	\$22.14	\$22.80	\$23.49	\$24.19	\$24.92	\$25.67	\$26.44	\$27.23	\$28.05	\$28.89	\$29.75	\$30.65	\$31.57	\$32.51	\$33.49	\$34.49	\$35.53	\$36.59	\$37.69	\$38.82
B	\$19.30	\$19.88	\$20.48	\$21.09	\$21.72	\$22.38	\$23.05	\$23.74	\$24.45	\$25.18	\$25.94	\$26.72	\$27.52	\$28.34	\$29.19	\$30.07	\$30.97	\$31.90	\$32.86	\$33.84
C	\$22.87	\$23.55	\$24.26	\$24.99	\$25.74	\$26.51	\$27.30	\$28.12	\$28.97	\$29.84	\$30.73	\$31.65	\$32.60	\$33.58	\$34.59	\$35.63	\$36.69	\$37.79	\$38.93	\$40.10
D	\$17.48	\$18.01	\$18.55	\$19.10	\$19.68	\$20.27	\$20.88	\$21.50	\$22.15	\$22.81	\$23.50	\$24.20	\$24.93	\$25.67	\$26.44	\$27.24	\$28.06	\$28.90	\$29.76	\$30.66
E	\$17.66	\$18.19	\$18.74	\$19.30	\$19.88	\$20.48	\$21.09	\$21.73	\$22.38	\$23.05	\$23.74	\$24.45	\$25.19	\$25.94	\$26.72	\$27.52	\$28.35	\$29.20	\$30.07	\$30.98
F	\$17.42	\$17.95	\$18.48	\$19.04	\$19.61	\$20.20	\$20.80	\$21.43	\$22.07	\$22.73	\$23.41	\$24.12	\$24.84	\$25.59	\$26.35	\$27.14	\$27.96	\$28.80	\$29.66	\$30.55
G	\$21.59	\$22.24	\$22.91	\$23.60	\$24.30	\$25.03	\$25.78	\$26.56	\$27.35	\$28.18	\$29.02	\$29.89	\$30.79	\$31.71	\$32.66	\$33.64	\$34.65	\$35.69	\$36.76	\$37.86
H	\$17.81	\$18.34	\$18.89	\$19.46	\$20.04	\$20.64	\$21.26	\$21.90	\$22.56	\$23.23	\$23.93	\$24.65	\$25.39	\$26.15	\$26.93	\$27.74	\$28.57	\$29.43	\$30.31	\$31.22
I	\$17.48	\$18.01	\$18.55	\$19.10	\$19.68	\$20.27	\$20.88	\$21.50	\$22.15	\$22.81	\$23.50	\$24.20	\$24.93	\$25.67	\$26.44	\$27.24	\$28.06	\$28.90	\$29.76	\$30.66
J	\$17.63	\$18.16	\$18.71	\$19.27	\$19.85	\$20.44	\$21.06	\$21.69	\$22.34	\$23.01	\$23.70	\$24.41	\$25.14	\$25.90	\$26.67	\$27.47	\$28.30	\$29.15	\$30.02	\$30.92
K	\$19.66	\$20.25	\$20.86	\$21.49	\$22.13	\$22.80	\$23.48	\$24.19	\$24.91	\$25.66	\$26.43	\$27.22	\$28.04	\$28.88	\$29.74	\$30.64	\$31.56	\$32.50	\$33.48	\$34.48
L	\$17.48	\$18.01	\$18.55	\$19.10	\$19.68	\$20.27	\$20.88	\$21.50	\$22.15	\$22.81	\$23.50	\$24.20	\$24.93	\$25.67	\$26.44	\$27.24	\$28.06	\$28.90	\$29.76	\$30.66
M	\$17.66	\$18.19	\$18.74	\$19.30	\$19.88	\$20.48	\$21.09	\$21.73	\$22.38	\$23.05	\$23.74	\$24.45	\$25.19	\$25.94	\$26.72	\$27.52	\$28.35	\$29.20	\$30.07	\$30.98
N	\$21.88	\$22.53	\$23.21	\$23.91	\$24.62	\$25.36	\$26.12	\$26.91	\$27.71	\$28.54	\$29.40	\$30.28	\$31.19	\$32.13	\$33.09	\$34.08	\$35.11	\$36.16	\$37.24	\$38.36
O	\$17.48	\$18.01	\$18.55	\$19.10	\$19.68	\$20.27	\$20.88	\$21.50	\$22.15	\$22.81	\$23.50	\$24.20	\$24.93	\$25.67	\$26.44	\$27.24	\$28.06	\$28.90	\$29.76	\$30.66
P	\$22.01	\$22.67	\$23.35	\$24.05	\$24.77	\$25.51	\$26.28	\$27.07	\$27.88	\$28.72	\$29.58	\$30.46	\$31.38	\$32.32	\$33.29	\$34.29	\$35.32	\$36.38	\$37.47	\$38.59
Q	\$17.90	\$18.43	\$18.99	\$19.56	\$20.14	\$20.75	\$21.37	\$22.01	\$22.67	\$23.35	\$24.05	\$24.77	\$25.52	\$26.28	\$27.07	\$27.88	\$28.72	\$29.58	\$30.47	\$31.38

	Hourly Range Step I	Hourly Range Step II	Hourly Range Step III
R	\$16.50 - \$19.50	\$19.51 - \$22.50	\$22.51 - \$25.50

Incremental increase of 3% per step

Pay cycle schedule for non-exempt employees is as follows:

Pay Period Begin Date 1st of month running through 15th of month, paid on the 25th.

Pay Period Begin Date 16th of month running through 30th/31st of month, paid on the 10th.

Longevity payments effective 07/01/15, for continuing employees will be paid as follows:

1.5% for years 7-9 with the school

2% for years 10-14 with the school

2.5% between year 15 and 19 with the school

3% a year from year 20 with the school

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

Notwithstanding any CWCS/CWEB/CWCV policy to the contrary, Employee's compensation shall not automatically increase based upon Employee's longevity with the School. Any increase in Employee's compensation shall be made in the sole discretion of CWCS/CWEB/CWCV and based, upon other factors, upon Employee's work performance and compliance with the School's attendance policies.

Master Degree Stipend: \$1,000

Doctorate Degree Stipend: \$2,000

Effective: July 1, 2025

Board Approved: April 21, 2025

CLASSIFIED TITLES

A	<ul style="list-style-type: none"> ● School Secretary I/II ● Guidance Department Assistant/CTE Support ● HR/Office Assistant ● HR Administrative Assistant ● Executive Administrative Assistant ● Administrative Assistant ● Operations Administrative Assistant
B	<ul style="list-style-type: none"> ● CWEB/CW/CV Lead Site Assistant
C	<ul style="list-style-type: none"> ● Business Services Coordinator ● Assessment Coordinator ● Office Coordinator/Attendance Specialist ● Central Services Coordinator ● Special Education Department Coordinator ● Resource Center Coordinator I & II ● Student Records Coordinator/School Registrar ● Facilities and Safety Specialist ● Intake Specialist/Student Records Assistant Coordinator
D	<ul style="list-style-type: none"> ● Business Services II-III/Vendor Relations ● Business Services III ● Business Services III/Student Inventory
E	<ul style="list-style-type: none"> ● Business Services II
F	<ul style="list-style-type: none"> ● Business Services I
G	<ul style="list-style-type: none"> ● School Project Secretary ● Vendor Relations & Education Services ● Webmaster ● Business Services IV ● Business Services IV/Vendor Relations ● Business Services IV/Safety Specialist
H	<ul style="list-style-type: none"> ● Bilingual Aide/Site Assistant
I	<ul style="list-style-type: none"> ● Parent Support/Site Assistant
J	<ul style="list-style-type: none"> ● Site Assistant ● Site Assistant & Paraeducator ● Lead Site Assistant ● IT/Site Assistant ● Warehouse & Maintenance Utility ● Library/Site Assistant ● Library Assistant I/II

	<ul style="list-style-type: none"> ● Classroom Aide/Site Assistant
K	<ul style="list-style-type: none"> ● School Registrar
L	<ul style="list-style-type: none"> ● Student Records/Office Assistant ● Student Records Assistant I/II/III ● Intake/Student Records Assistant
M	<ul style="list-style-type: none"> ● Intake Specialist/Student Records Assistant
N	<ul style="list-style-type: none"> ● Special Education Provider Coordinator
O	<ul style="list-style-type: none"> ● Special Education Assistant ● Special Education Secretary ● Special Education Secretary & Paraeducator ● Special Education Department Scheduler ● PLT/504 Assistant & Paraeducator ● PLT/504 Assistant
P	<ul style="list-style-type: none"> ● IT Computer Technician ● IT Specialist ● IT Specialist Assistant ● IT Hardware/Application Technician ● IT Inventory Control Technician ● IT Help Desk Technician
Q	<ul style="list-style-type: none"> ● Entry Level Assistant ● Social Media Assistant ● Data Systems Specialist
R	<ul style="list-style-type: none"> ● As-Needed Positions: <ul style="list-style-type: none"> ○ Site Assistant ○ CWEB Site Assistant ○ Social Media Assistant ○ Data System Specialist ○ Bilingual Aide ○ Intake/Student Records Assistant ○ Parent Support Liaison ○ Web Content Editor ○ School Services Assistant ○ Activities Assistant ○ IT Technician (CWEB) ○ Virtual Career Center Web Designer Assistant

Connecting Waters Charter Schools Job Description

Job Title: Central Services Coordinator

Reports To: Executive Director or Designee

Classification: Classified

FLSA Status: Nonexempt

Summary:

The Central Services Coordinator position serves as a coach and mentor to ensure that all classified departments run smoothly, both as independent departments and in conjunction with one another. Under general supervision: mentors, coaches, observes, and coordinates in conjunction with the department coordinators/leads for the Resource Centers, Business Services, Student Records, Special Education, and IT operational services. Facilitates school safety, classified trainings, and student attendance for the Executive Director and the Schools. The coordinator must be able to assess the needs of the departments and report back to the Executive Director or designee. Also, be able to maintain confidentiality, professionalism, good judgment, and be respectful to others.

Essential Duties and Responsibilities include the following. Other additional responsibilities and duties may be assigned by the Executive Director or Designee.

Coordinator

- Works with coordinators and leads to ensure all departments work/flow procedures to ensure maximum efficiency.
- Coaches leads on workflow.
- May give suggestions to coordinators through mentoring and coaching.
- Provides initial training for new classified lead employees as needed.
- Arranges/facilitates resource centers and classified coordinator staff meetings as needed.
- Serves as an information liaison between Executive Director and classified staff.
- Assist RC Leads with maintaining Visit U at each site.
- Maintains files, including confidential material.
- Creates listservs, flyers, and distribute letters and correspondence, including material of a confidential nature.
- Compiles information for and prepares reports as requested.
- Manages files, record systems, office supplies, and inventory.
- Operates a variety of office machines.
- Helps facilitate kindergarten and 8th grade promotion along with high school graduation.
- Assist RC Leads in organizing setup of resource centers for staff trainings and other school events.
- Completes various administrative projects for Connecting Waters Schools.
- Works collaboratively with other team leaders and staff.
- Oversees the Site Leads working with the Academic Director and Executive Director or designee to develop class schedules for all 3 resource centers.
- Assist with Parent Support as needed.
- Attends additional trainings and school meetings as needed.
- Additional duties as assigned by the Executive Director.
- Ensures excellent customer service to all families.
- Manages site leads and classified coordinators.
- Interviews to fill vacancies.
- Works with Student Records to ensure that no unvaccinated students are enrolled in on-site classes.

- Runs twice yearly classified team meetings and works with classified team leaders on training and collaboration.
- Attends additional trainings and school meetings as needed.
- Work collaboratively with all departments to ensure positive outcomes for all students.

Safety

- **Monitor Compliance with Safety Standards:** Ensure that all safety policies comply with local, state, and federal regulations, including OSHA guidelines and other relevant safety standards.
- **Lead Monthly Safety Meetings:** Organize, facilitate, and lead monthly safety meetings with the safety committee, ensuring that safety concerns are addressed, procedures are reviewed, and staff receive updates on safety protocols, emergency procedures, and regulatory changes.
- **Facilitate and oversee the annual update of the school safety plan** according to current laws and regulations. This includes, but is not limited to: gathering stakeholder input, emergency response review, Board presentation, etc.
- **Manage Safety Drills:** In collaboration with the Lead Site Assistant and Site Admin, plan, organize, and oversee emergency drills (fire, lockdown, earthquake, etc.) and evaluate their effectiveness with feedback from staff and students.
- **Emergency Communications Systems:** Oversee and maintain the emergency notification systems (e.g., PA system, text alerts, etc.), ensuring functionality and timely updates during critical situations.
- **Develop Special Safety Protocols for High-Risk Events:** When requested or needed, create specialized safety plans for high-risk school events (e.g., field trips, graduation, etc.), ensuring adequate preparations are made.
- **Safety Equipment Management:** Oversee the acquisition, maintenance, and proper storage of safety equipment (e.g., first aid kits, defibrillators, fire extinguishers).
- **Risk Assessment and Safety Audits:** Conduct regular safety audits to identify potential hazards, risks, or vulnerabilities on campus. Implement corrective actions as necessary.
- **Crisis Response Coordination:** Facilitate our emergency plan during a crisis or emergency situation, ensuring that appropriate actions are taken to protect students, staff, and visitors.
- **Collaboration with Local Agencies:** Establish and maintain communication with local law enforcement, fire departments, and emergency medical teams to coordinate emergency preparedness efforts.
- **Collaboration with IT:** As requested or needed, work with IT to establish cybersecurity practices, and assist in the implementation of new security measures to keep student records, and staff information secure.
- **Update the Safety Binders:** Maintain and update the red-safety binder, and assist the Executive, and Deputy Executive directors as needed on the comprehensive safety plan, ensuring that all emergency contact information, safety plans, and other essential documents are current and readily accessible.
- **Conduct Inspections of each site quarterly** to ensure proper safety at all sites.

Attendance

- Responsible for keeping up with the school attendance and working with the ESs on their attendance as needed.
- Maintains attendance binders for the school audit

Coordinator Responsibilities:

Directly coordinates 10+ employees. Carries out coordinator responsibilities in accordance with the organization's policies and applicable laws. Responsibilities include training employees, directing work, appraising performance, addressing complaints, and resolving problems.

Qualifications: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Civility:

Incumbent shall work well under pressure; meeting multiple and sometimes competing deadlines. The incumbent shall at all times demonstrate cooperative behavior with colleagues, Supervisors & Peer Evaluations.

Education and/or Experience:

Associate's degree (A. A.) or equivalent from two-year college or technical school; or two to four year related experience and/or training; or equivalent combination of education and experience.

Language Skills:

Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of customers or employees of the organization.

Mathematical Skills:

Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

Reasoning Ability:

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

Computer Skills:

To perform this job successfully, an individual should have knowledge of Database software; Internet software; Spreadsheet software and Word Processing software.

Physical Demands:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is occasionally required to stand and walk. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and ability to adjust focus.

Work Environment: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

EMPLOYEE ACKNOWLEDGEMENT:

<hr/>	<hr/>	<hr/>
Employee Signature	Print Name	Date

Coversheet

First Read: Connecting Waters Charter Schools 2026-2027 School Calendar

Section:	VI. Items scheduled for Information & Discussion
Item:	A. First Read: Connecting Waters Charter Schools 2026-2027 School Calendar
Purpose:	
Submitted by:	Main Office
Related Material:	Draft A 2026-2027 School Calendar.pdf Draft B 2026-2027 School Calendar.pdf Draft D 2026-2027 School Calendar.pdf Draft C 2026-2027 School Calendar.pdf

BACKGROUND:

This the first draft of the 2026-2027 School Calendar there are 4 options that are being considered at this time.

Draft A 2026-2027 SCHOOL CALENDAR

MONTH	MON	TUES	WED	THUR	FRI	Days	EXPLANATION
AUGUST	3	4	5	6	7	14	8/10-8/11 Non Instructional Days 8/12 First Day of School
	10	11	12	13	14		
	17	18	19	20	21		
	24	25	26	27	28		
	31						
SEPTEMBER		1	2	3	4	21	9/7 Labor Day
	7	8	9	10	11		
	14	15	16	17	18		
	21	22	23	24	25		
	28	29	30				
OCTOBER				1	2	22	
	5	6	7	8	9		
	12	13	14	15	16		
	19	20	21	22	23		
	26	27	28	29	30		
NOVEMBER	2	3	4	5	6	14	11/11 Veterans Day 11/20-11/27 Thanksgiving Break
	9	10	11	12	13		
	16	17	18	19	20		
	23	24	25	26	27		
	30						
DECEMBER		1	2	3	4	14	12/18 Last Day of Semester 12/21-1/04 Winter Break
	7	8	9	10	11		
	14	15	16	17	18		
JANUARY					1	18	1/05 First Day of Spring Semester 1/18 Martin Luther King Day
	4	5	6	7	8		
	11	12	13	14	15		
	18	19	20	21	22		
	25	26	27	28	29		
FEBRUARY	1	2	3	4	5	18	2/12-2/15 Presidents' Day
	8	9	10	11	12		
	15	16	17	18	19		
	22	23	24	25	26		
MARCH	1	2	3	4	5	17	3/19-3/26 Spring Break
	8	9	10	11	12		
	15	16	17	18	19		
	22	23	24	25	26		
	29	30	31				
APRIL				1	2	22	
	5	6	7	8	9		
	12	13	14	15	16		
	19	20	21	22	23		
	26	27	28	29	30		
MAY	3	4	5	6	7	15	5/21 Last Day of School
	10	11	12	13	14		
	17	18	19	20	21		
	24	25	26	27	28		
	30						
						175	

1st Semester = 85 days

2nd Semester = 90 days

Draft B 2026-2027 SCHOOL CALENDAR

MONTH	MON	TUES	WED	THUR	FRI	Days	EXPLANATION	
AUGUST	3	4	5	6	7	16	8/10 First Day of School	
	10	11	12	13	14			
	17	18	19	20	21			
	24	25	26	27	28			
	31							
SEPTEMBER		1	2	3	4	21	9/7 Labor Day	
	7	8	9	10	11			
	14	15	16	17	18			
	21	22	23	24	25			
	28	29	30					
OCTOBER				1	2	22		
	5	6	7	8	9			
	12	13	14	15	16			
	19	20	21	22	23			
	26	27	28	29	30			
NOVEMBER	2	3	4	5	6	14	11/11 Veterans Day 11/20-11/27 Thanksgiving Break	
	9	10	11	12	13			
	16	17	18	19	20			
	23	24	25	26	27			
	30							
DECEMBER		1	2	3	4	14	12/18 Last Day of Semester 12/20-1/06 Winter Break	1st Semester = 87 days
	7	8	9	10	11			
	14	15	16	17	18			
JANUARY					1	16	1/07 First Day of Spring Semester 1/18 Martin Luther King Day	
	4	5	6	7	8			
	11	12	13	14	15			
	18	19	20	21	22			
	25	26	27	28	29			
FEBRUARY	1	2	3	4	5	18	2/12-2/15 Presidents' Day	
	8	9	10	11	12			
	15	16	17	18	19			
	22	23	24	25	26			
MARCH	1	2	3	4	5	17	3/19-3/26 Spring Break	
	8	9	10	11	12			
	15	16	17	18	19			
	22	23	24	25	26			
	29	30	31					
APRIL				1	2	22	4/9 Non Instructional Days	
	5	6	7	8	9			
	12	13	14	15	16			
	19	20	21	22	23			
	26	27	28	29	30			
MAY	3	4	5	6	7	15	5/21 Last Day of School	2nd Semester = 88 days
	10	11	12	13	14			
	17	18	19	20	21			
	24	25	26	27	28			
	30							
						175		

Draft D 2026-2027 SCHOOL CALENDAR

MONTH	MON	TUES	WED	THUR	FRI	Days	EXPLANATION	
AUGUST	3	4	5	6	7	18	8/6 First Day of School	
	10	11	12	13	14			
	17	18	19	20	21			
	24	25	26	27	28			
	31							
SEPTEMBER		1	2	3	4	21	9/7 Labor Day	
	7	8	9	10	11			
	14	15	16	17	18			
	21	22	23	24	25			
	28	29	30					
OCTOBER				1	2	22		
	5	6	7	8	9			
	12	13	14	15	16			
	19	20	21	22	23			
	26	27	28	29	30			
NOVEMBER	2	3	4	5	6	14	11/11 Veterans Day 11/20-11/27 Thanksgiving Break	
	9	10	11	12	13			
	16	17	18	19	20			
	23	24	25	26	27			
	30							
DECEMBER		1	2	3	4	14	12/18 Last Day of Semester 12/20-1/08 Winter Break	1st Semester = 89 days
	7	8	9	10	11			
	14	15	16	17	18			
JANUARY					1	14	1/11 First Day of Spring Semester 1/18 Martin Luther King Day	
	4	5	6	7	8			
	11	12	13	14	15			
	18	19	20	21	22			
	25	26	27	28	29			
FEBRUARY	1	2	3	4	5	18	2/12-2/15 Presidents' Day	
	8	9	10	11	12			
	15	16	17	18	19			
	22	23	24	25	26			
MARCH	1	2	3	4	5	17	3/19-3/26 Spring Break	
	8	9	10	11	12			
	15	16	17	18	19			
	22	23	24	25	26			
	29	30	31					
APRIL				1	2	22	4/9 Non Instructional Days	
	5	6	7	8	9			
	12	13	14	15	16			
	19	20	21	22	23			
	26	27	28	29	30			
MAY	3	4	5	6	7	15	5/21 Last Day of School	2nd Semester = 86 days
	10	11	12	13	14			
	17	18	19	20	21			
	24	25	26	27	28			
	30							
						175		

Draft C 2026-2027 SCHOOL CALENDAR

MONTH	MON	TUES	WED	THUR	FRI	Days	EXPLANATION
AUGUST	3	4	5	6	7	13	8/13 First Day of School
	10	11	12	13	14		
	17	18	19	20	21		
	24	25	26	27	28		
	31						
SEPTEMBER		1	2	3	4	21	9/7 Labor Day
	7	8	9	10	11		
	14	15	16	17	18		
	21	22	23	24	25		
	28	29	30				
OCTOBER				1	2	22	
	5	6	7	8	9		
	12	13	14	15	16		
	19	20	21	22	23		
	26	27	28	29	30		
NOVEMBER	2	3	4	5	6	14	11/11 Veterans Day 11/20-11/27 Thanksgiving Break
	9	10	11	12	13		
	16	17	18	19	20		
	23	24	25	26	27		
	30						
DECEMBER		1	2	3	4	14	12/18 Last Day of Semester 12/20-1/07 Winter Break
	7	8	9	10	11		
	14	15	16	17	18		
JANUARY					1	15	1/08 First Day of Spring Semester 1/18 Martin Luther King Day
	4	5	6	7	8		
	11	12	13	14	15		
	18	19	20	21	22		
	25	26	27	28	29		
FEBRUARY	1	2	3	4	5	18	2/12-2/15 Presidents' Day
	8	9	10	11	12		
	15	16	17	18	19		
	22	23	24	25	26		
MARCH	1	2	3	4	5	17	3/19-3/26 Spring Break
	8	9	10	11	12		
	15	16	17	18	19		
	22	23	24	25	26		
	29	30	31				
APRIL				1	2	21	4/9 Non Instructional Days
	5	6	7	8	9		
	12	13	14	15	16		
	19	20	21	22	23		
	26	27	28	29	30		
MAY	3	4	5	6	7	20	5/28 Last Day of School
	10	11	12	13	14		
	17	18	19	20	21		
	24	25	26	27	28		
	30						
						175	

1st Semester = 84 days

2nd Semester = 91 days

Coversheet

First Read: CWCS Obsolete and Discarded Textbook Policy and Process

Section: VI. Items scheduled for Information & Discussion
Item: B. First Read: CWCS Obsolete and Discarded Textbook Policy and Process
Purpose:
Submitted by: Cabinet
Related Material:
CURR_Obsolete and Discarded Textbook Policy and Process u.11.2025.pdf
Disposal of Obsolete Materials Policy (Approved 3.5.24).pdf

BACKGROUND:

This policy would be supplemental to the our current Connecting Waters Charter Schools DISPOSAL OF OBSOLETE MATERIALS AND SUPPLIES. which has been added to the agenda as a reference item.

This policy "CWCS Obsolete And Discarded Textbook Policy and Process" applies only to curriculum.

CWCS Obsolete and Discarded Textbook Policy and Process

u.11.2025

Purpose

The purpose of this policy is to provide a standard procedure for the identification and disposal of obsolete or discarded textbooks and instructional materials.

All property purchased through Connecting Waters Charter Schools' approved Instructional Funds, other approved school funds, or donations remains the exclusive property of Connecting Waters Charter Schools. As such, these items shall not be resold by any employee or family enrolled in Connecting Waters Charter Schools.

The objective is to obtain maximum utilization or recovery of cash when assets are no longer required for their original purpose. The disposal method chosen should be the one that results in the best overall benefit to Connecting Waters Charter Schools, including student enrichment.

Identification of Obsolete Textbooks

- Poor physical shape due to normal wear and tear.
- Damaged due to age caused by normal wear and tear or the paper is brittle (Pages yellowed or torn)
- Cover is badly faded or damaged due to age caused by normal wear and tear.
- Inappropriate content noted by parent, ES, or staff (**Resource Center staff to report content to Curriculum Director and Executive Director with title, author, and publisher information for approval to mark inappropriate**)*
- Contains instruction that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, or sexual orientation, or any other protected characteristic. (**See below "California's Instructional Materials Requirements"**)
- Out-of-date material (**approved by Curriculum Director or Executive Director**)
- Inaccurate information (**approved by Curriculum Director or Executive Director**)*
- Neither circulated nor used for reference

*Materials deemed inappropriate or inaccurate may not be sold or donated and will be marked for destruction.

Procedure for Disposal of Obsolete Textbooks

Ca. Educ. Code § 60510 - Disposal of surplus or undistributed obsolete materials

The state board, the governing board of a school district, or a county office of education may dispose of surplus or undistributed obsolete instructional materials in its possession that are usable for educational purposes in any of the following ways:

- (a) By donation to a governing board, county free library, or other state institution.

- (b) By donation to a public agency or institution of any territory or possession of the United States, or the government of a country that formerly was a territory or possession of the United States.
- (c) By donation to a nonprofit charitable organization.
- (d) By donation to children or adults in the State of California, or foreign countries for the purpose of increasing the general literacy of the people.
- (e) By sale.

Ca. Educ. Code § 60510.5 - Notice of disposition; public comment on disposition

(a) Prior to the disposition by a school district of any instructional materials pursuant to Section 60510 , the school district governing board is encouraged to do both of the following:

(1) No later than 60 days prior to that disposition, notify the public of its intention to dispose of those materials through a public service announcement on a television station in the county in which the district is located, a public notice in a newspaper of general circulation published in that county, or any other means that the governing board determines to reach most effectively the entities described in subdivisions (a) to (e), inclusive, of Section 60510.

(2) Permit representatives of the entities described in subdivisions (a) to (e), inclusive, of Section 60510 and members of the public to address the governing board regarding that disposition.

Added by Stats. 1991, Ch. 1028, Sec. 2.

Ca. Educ. Code § 60511 - Certification by agency receiving donated obsolete materials

Any organization, agency, or institution receiving obsolete instructional materials donated pursuant to this article shall certify to the governing board of the school district or the county board of education, as appropriate, that it agrees to make no charge of any kind to the persons to whom the organization gives or lends those materials.

Ca. Educ. Code § 60530 - Manner of disposing of unusable materials

The state board, any district board which employs a superintendent of schools, and other school districts with the approval of the county superintendent of schools may dispose of unusable surplus or undistributed obsolete instructional materials, or such materials which are usable but cannot be distributed pursuant to Section 60510 in any of the following ways:

- (a) Mutilated as not to be salable as instructional materials and sold for scrap or for use in the manufacture of paper pulp or other substances at the highest price that can be obtained.
- (b) Destroyed by any economical means, provided that no instructional material shall be destroyed until 30 days after the governing board has given notice to all persons who have filed a request for such notice.

Article heading amended and renumbered by Stats 2014 ch 923 (SB 971),s 61, eff. 1/1/2015.
Enacted by Stats. 1976, Ch. 1010.

All textbooks and other assets are the sole property of Connecting Waters Charter Schools.

1. School staff or parents are not permitted to dispose of school property, except as authorized in accordance with this procedure.
2. The method of disposal used on particular textbooks or other assets should result in the best overall benefit to Connecting Waters Charter Schools. Methods of disposal must be approved by the Executive Director and will be done in accordance with state and city ordinance. The approved methods of disposal include (but are not limited to) the following:

- **The Executive Director or designee shall identify these items to the Board of Directors, together with their estimated value and a recommendation that they be sold or disposed of by one of the methods prescribed in law and administrative regulations. With Board of Directors approval, the Executive Director or designee shall arrange for the sale or disposal of these items.**
- Donate to a non-profit organization or relief fund at no cost to the School or District
- Return to the supplier for trade-in or credit
- Sell by public quotation to the highest bidder
- Sell to a used book dealer through Request for Proposal (RFP)
- Donate to current students for at-home enrichment (***this option is not allowed for books designated as inappropriate content or inaccurate information**)
- Recycle
- Sold for scrap or for use in the manufacture of paper pulp or other substances at the highest price that can be obtained.

Process:

Parents, staff and ESs currently may drop off items at a CWCS Resource Center. Only approved administrative staff may determine materials to be obsolete with approval to stamp "obsolete" on books as appropriate. This will be determined after review and approval of the Curriculum Director, Executive Director or approved designee. If materials are damaged beyond repair and rendered unusable, the Resource Center staff or approved designee may mark them damaged and add them to the master list for destruction.

The materials will then be added to a master list to present to the Board for approval and final sale, donation or destruction.

After Board Approval, the list will be posted for 60 days for public comment. During this time, the Curriculum Director and/or Executive Director will work to secure a buyer or recipient of obsolete

materials, and a vendor to scrap or for use in the manufacture of paper pulp or other substances at the highest price that can be obtained, as per this policy.

The books that are still required texts for our classes (until new adoptions happen) should NOT be obsoleted at this time. Recommended Curriculum List and Class Syllabus information should be reviewed prior to approving any obsolete materials.

California's Instructional Materials Requirements:

The state has adopted broad minimum content standards in core subjects and adopts standards-aligned curriculum frameworks to guide local curriculum development and implementation. It is a state priority that Local Education Agencies (LEAs) (including Charter Schools) use instructional materials that are aligned with those standards and frameworks, and LEAs must ensure that such materials are available to all students. Local governing boards are responsible for adopting instructional materials and policies for local instruction and learning and making specific curriculum decisions.

As explained below, local governing boards must bear in mind a number of federal and state laws when taking such actions.

Students' First Amendment Rights

Students have the right to receive information. This right may be violated by actions that remove or prohibit materials, ideas, or activities. In an often-cited case, the U.S. Supreme Court stated that a student's First Amendment right to access of information is violated when school officials remove books from a library "simply because they dislike the ideas contained in those books and seek by their removal to 'prescribe what shall be orthodox in politics, nationalism, religion, or other matters of opinion.'"

Students' Right to be Free from Discrimination

The law prohibits discrimination, harassment, intimidation, and bullying directed against students based on actual or perceived traits or characteristics such as race, sex, gender identity, disability, religion, etc. Local governing boards must be mindful of the effect that proposed actions may have on any and all of their students. Actions that remove or prohibit particular materials, ideas or activities may have the effect of discriminating against certain students based on protected characteristics. A complaint of discrimination based on a protected characteristic may be filed with an LEA and appealed to the California Department of Education.

Required Instruction and Instructional Materials

California law requires the following with respect to instruction and instructional materials: There must be comprehensive sexual health instruction at least once in junior high or middle school and at least once in high school that must, among other things: teach pupils about gender, gender expression, gender identity, and explore the harm of negative gender stereotypes, and affirmatively recognize that people have different sexual orientations and, when discussing or providing examples of relationships and couples, must be inclusive of same-sex relationships.

Instruction in social sciences must include the role and contributions of both men and women, members of various races/ethnic groups, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups, to the economic, political, and social development of California and the nation.

Local governing boards must adopt only instructional materials that the board determines accurately portray the cultural and racial diversity of our society, including the contributions of all the groups identified above.

Prohibited Instruction and Instructional Materials

California law prohibits the following with respect to instruction and instructional materials: Instruction must not promote a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, or sexual orientation, or any other protected characteristic.

A local governing board must not adopt instructional materials that contain any matter reflecting adversely upon persons on the basis of race or ethnicity, gender, religion, disability, nationality, or sexual orientation, or because of any other protected characteristic.

Additional Information on the California Department of Education Website

[Instructional materials adopted by the California State Board of Education](#)

[Guidelines for Piloting Instructional Materials](#)

[Standards for Evaluating Instructional Materials for Social Content | Abridged Version](#)

Related Ed Codes:

1 Cal. Educ. Code §§ 52060(d)(1), 52064(b)(1) and 60119.

2 Board of Educ., Island Trees Union Free School Dist. No. 26 v. Pico, 457 U.S. 853, 871–72 (1982).

3 Cal. Educ. Code § 220; 42 U.S.C. §§ 2000d et seq.

4 Cal. Educ. Code § 33315(a)(1)(F)

5 Cal. Educ. Code §§ 51933-51934

6 Cal. Educ. Code § 51204.5

7 Cal. Educ. Code §§ 240, 60040.

8 Cal. Educ. Code § 51500.

9 Cal. Educ. Code § 51501.

10 Cal. Educ. Code § 234.1(g); Cal. Educ. Code § 200 et seq.; Title 5, California Code of Regulations, § 4900 et seq.

Board Approved:

11/5/2025 508

Connecting Waters Charter Schools

DISPOSAL OF OBSOLETE MATERIALS AND SUPPLIES

Connecting Waters Charter Schools ("CWCS") recognizes and adheres to its fiscal responsibility to maximize good stewardship over the use and care of CWCS equipment, supplies, instructional materials, and other personal property while providing up-to-date resources that facilitate scholar learning and effective CWCS operations. CWCS's Board of Directors finds that disposal of obsolete materials pursuant to this policy will serve CWCS's charitable purposes and benefit CWCS by allowing CWCS to sell items otherwise usable for others at a reasonable market return, and making charitable donations of resources that are no longer useful to our schools and students. In implementing this policy, CWCS shall comply with all applicable laws including any restrictions or limitations on the use of public funds by charter schools. The purpose of this policy is to authorize and guide the disposal of CWCS's obsolete items and materials in a manner that will serve CWCS's public, charitable, and educational purposes.

I. DEFINITIONS

- A. Obsolete Item or Material – Non-electronic supplies, equipment, or other personal property of CWCS which is determined by the Executive Director or designee to be no longer necessary for CWCS's use in its educational program. For electronic supplies, equipment, or devices, it shall be considered an "Obsolete Item or Material" if purchased or acquired more than four (4) years prior.
- B. Disposal – The permanent removal of Obsolete Item or Material from CWCS by sale, recycling, donation, discarding, or other method.

II. GENERAL PROVISIONS

- A. The Disposal of any Obsolete Item or Material shall be made in accordance with this policy and the procedures provided herein.

III. OBSOLETE ITEM OR MATERIAL DISPOSAL PROCEDURES

- A. The Executive Director or designee shall be responsible for identifying Obsolete Items or Materials and assessing the reasonable value. The Executive Director or designee may use any available means, and may rely on the advice of a qualified third-party estimator, to assess the reasonable or market value of the Obsolete Item or Material, including but not limited to by comparing the value of similar items in similar condition found in the marketplace for like items.
- B. After identification of an Obsolete Item(s) or Material(s), the Executive Director or designee shall adhere to the following steps for Disposal:
 - 1. The Executive Director or designee shall offer the Obsolete Item or Material for purchase to students of CWCS and their families at the reasonable market value determined under this policy. For obsolete tablets and computer devices, CWCS prioritizes sales to seniors at reasonable market value.
 - 2. If the Obsolete Item or Material is not acquired by CWCS students or families, the Executive Director or designee shall seek to liquidate the Obsolete Item or Material through an auctioneer or clearinghouse, or otherwise offer the items to the general public, if economically viable.

3. If the Obsolete Item or Material is not otherwise liquidated (i.e., no reasonable offers to purchase or not economically viable to auction or sell), the Executive Director or designee shall seek to donate the Obsolete Item or Material to a charitable non-profit organization, prioritizing the communities for the following counties: Stanislaus, San Joaquin, Alameda, Calaveras, Mariposa, Merced, Santa Clara, Tuolumne, Contra Costa, San Francisco and San Mateo.
 4. If the Obsolete Item or Material has no value such that it cannot be donated or sold, or is not otherwise accepted by a charitable non-profit organization, the Executive Director or designee shall ensure that the Obsolete Item or Material is recycled or discarded pursuant to all relevant Federal and California laws, including those related to electronic waste.
- C. Prior to Disposal of any Obsolete Item or Material, any memory-containing device shall receive the proper data erasure necessary to ensure that no CWCS data remains on the device.

Coversheet

First Read: Connecting Waters Charter Schools California Employee Residency and Relocation Policy

Section: VI. Items scheduled for Information & Discussion
Item: C. First Read: Connecting Waters Charter Schools California Employee
Residency and Relocation Policy
Purpose:
Submitted by: Administration
Related Material: Out of state employment.pdf

BACKGROUND:

The purpose of this policy is to establish clear expectations for employees residing and working in California who are considering relocation to another state.

RECOMMENDATION:

This is a first read of the policy to be added to the 2026-2027 Employee Handbook



12420 Bentley Street
Waterford, CA 95386
(209) 874-1119 Ext.6
Fax: (209) 874-9531
Main office address

Connecting Waters Charter Schools California Employee Residency and Relocation Policy

Effective Date: [Insert Date]

Approved By: Executive Director and the CWCS Board

Applies To: All California-based Employees

1. Purpose

The purpose of this policy is to establish clear expectations for employees residing and working in California who are considering relocation to another state. Due to the legal, tax, and operational complexities involved in employing individuals outside of California, Connecting Waters Charter Schools has determined that it will not support continued employment for employees who voluntarily choose to relocate their permanent residence outside of California.

2. Policy Statement

Effective [Insert Date], employees who voluntarily choose to relocate their primary residence outside the state of California will no longer be eligible to continue their employment with Connecting Waters Charter Schools.

3. Scope

This policy applies to all California-based employees, including full-time, part-time, exempt, and nonexempt employees, whether they work onsite, hybrid, or fully remote.

This policy does **not** apply to:

- Temporary out-of-state stays (e.g., travel, short-term family obligations) lasting **less than 30 consecutive days**;
- Employees who are relocated outside of California at the request of the School;

- Independent contractors, unless otherwise specified in their contract;
 - Employees residing in other states already approved and supported by the School (Arizona, Idaho, Illinois, Montana, New York, South Carolina, Tennessee, Washington, Wyoming) may continue their employment, with the understanding that those states will phase out when the current employees separate from CWCS.
-

4. Guidelines and Procedures

- **Advance Notice Required:** Employees intending to relocate outside California must notify Human Resources in writing at least **30 days prior** to the planned move.
 - **Voluntary Separation:** If relocation is confirmed and no School-approved arrangement is in place, the employee's departure will be treated as a **voluntary resignation**.
 - **Final Pay & Benefits:** Upon voluntary separation, final wages will be provided in accordance with California Labor Code § 202, and benefits will be administered per the School's offboarding procedures.
 - **Return of School Property:** Any School equipment or materials must be returned, unless otherwise agreed upon in writing.
-

5. Legal Considerations

California is an **at-will employment** state. This policy does not change the at-will nature of employment, and either the employee or Connecting Waters Charter Schools may end the employment relationship at any time, with or without cause or notice, subject to applicable law.

This policy is intended to maintain compliance with labor laws, tax regulations, and insurance requirements. Maintaining employment across multiple states imposes significant compliance burdens, which this policy seeks to minimize.

6. Exceptions

Any exception to this policy must be approved in writing by the **board** and may require legal review. Exceptions will be rare and based on business necessity. Any employees wanting to state their case for remaining with CWCS while living out of state may make their case in writing and verbally to the board.

7. Acknowledgment

All California-based employees are required to sign an acknowledgment confirming they have read and understood this policy.

Employee Acknowledgment

I acknowledge that I have received, read, and understood Connecting Waters Charter Schools' California Employee Residency and Relocation Policy. I understand that if I choose to relocate outside the state of California without prior company approval, my employment may be considered voluntarily resigned.

Employee Name: _____

Signature: _____

Date: _____

Coversheet

Back Office Provider Discussion

Section: VI. Items scheduled for Information & Discussion
Item: D. Back Office Provider Discussion
Purpose:
Submitted by:

BACKGROUND:

Continued Discussion on the consideration of back office providers

Coversheet

Math Curriculum Adoption Policy and Timeline

Section: VI. Items scheduled for Information & Discussion
Item: E. Math Curriculum Adoption Policy and Timeline
Purpose:
Submitted by: Curriculum and Accountability Director, Shoni Johnson
Related Material: Math Adoption Timeline Board Report.pdf

BACKGROUND:

Connecting Waters Charter School has developed a comprehensive multi-year plan to review, pilot, and adopt a new mathematics curriculum to ensure alignment with state standards and to improve student outcomes in math achievement.

Memorandum

To: Connecting Waters Charter Schools Board of Directors

Date: November 7, 2025

Subject: Explanation of the CWCS Math Curriculum Adoption Timeline

Dear Connecting Waters Charter Schools Board of Directors,

I am writing to provide an overview and explanation of our CWCS Math Curriculum Adoption Timeline. Connecting Waters Charter School has developed a comprehensive multi-year plan to review, pilot, and adopt a new mathematics curriculum to ensure alignment with state standards and to improve student outcomes in math achievement.

October–December 2025:

The process begins with gathering curriculum samples for review by the Math & Curriculum Specialists. During this phase, the team will collect and analyze instructional materials that align with our program's needs, focusing on rigor, accessibility, and suitability for independent study.

December 2025:

The Specialists will narrow the selection to the top three to four programs based on their alignment with the California Common Core State Standards, digital integration options, and adaptability for multiple learning models, as well as best fits for our online classes, in person classes, and independent study usage.

January–March 2026:

The selected programs will be displayed at the Resource Centers on a rotating basis. QR codes will be available for teachers, students, and parents to provide feedback. This stakeholder engagement phase ensures that multiple perspectives inform the selection process.

April–May 2026:

Based on stakeholder feedback and review outcomes, final decisions will be made regarding which programs to pilot. Materials will be ordered, and professional development will be provided to pilot teachers to prepare them for implementation.

August–December 2026:

Volunteer math teachers will pilot the selected programs in classrooms, providing real-time data and feedback on instructional effectiveness, student engagement, and ease of use.

January–February 2027:

Following the pilot, data will be analyzed, and final adoption decisions will be made. The committee will consider student performance data, teacher feedback, and curriculum alignment before recommending the program for full adoption.

March–May 2027:

Final purchases will be made, and comprehensive professional development will be provided to ensure smooth implementation across all grade levels.

2027–2028 School Year:

The fully adopted math curriculum will be implemented schoolwide. Ongoing training, data monitoring, and instructional support will be provided to ensure successful integration and improved student achievement in mathematics.

Click here to view the [CWCS Timeline Map](#)

Thank you for your attention to this matter. Should you have any questions or require further clarification, please do not hesitate to contact me.

Sincerely,

Shoni Johnson, M.Ed C/I
Curriculum and Accountability Director
Connecting Waters Charter Schools
Sjohnson@cwcharter.org

Coversheet

Teacher Assignment Monitoring Outcomes Report

Section:	VI. Items scheduled for Information & Discussion
Item:	F. Teacher Assignment Monitoring Outcomes Report
Purpose:	
Submitted by:	Curriculum and Accountability Director, Shoni Johnson
Related Material:	TAMO 2023-24 CV (1).pdf TAMO 2023-24 CWEB (1).pdf TAMO 2023-24 CW (1).pdf TAMO 2023-24 Board Report and Dashboard Posting (2).pdf

BACKGROUND:

An overview and explanation of our Teacher Assignment Monitoring Outcomes (TAMO) for Local Priority 1, as reflected on the California Dashboard and required by the California Department of Education.



DataQuest Home / Teaching Assignment Monitoring Outcomes by FTE

2023-24 Teaching Assignment Monitoring Outcomes by Full-Time Equivalent (FTE)

Connecting Waters Charter School - Central Valley Report (50-71167-0138057)
Disaggregated by Subject

- + [Report Description](#)
- + [Report Glossary](#)
- + [Report Options and Filters](#)

<u>Subject Area</u>	<u>Total Teaching FTE</u>	<u>Clear</u>	<u>Out-of-Field</u>	<u>Intern</u>	<u>Ineffective</u>	<u>Incomplete</u>	<u>Unknown</u>	<u>N/A</u>
Self-Contained Class	7.2	95.1%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Art	0.5	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business	0.1	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Career Technical Education	0.6	90.9%	0.0%	0.0%	0.0%	9.1%	0.0%	0.0%
Computer Education	0.9	7.4%	92.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Drama/Theater	0.0	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
English Language Arts	6.7	22.5%	77.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign Languages	1.3	55.2%	44.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Health Education	1.0	5.1%	94.9%	0.0%	0.0%	0.0%	0.0%	0.0%
History/Social Science	4.2	19.1%	81.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Mathematics	3.5	53.3%	46.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Music	0.3	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Instruction-Related Assignments	8.3	73.9%	26.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Physical Education	5.0	0.4%	99.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Science	3.2	22.6%	77.0%	0.0%	0.0%	0.6%	0.0%	0.0%
Special Designated Subjects	0.8	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Report Totals

<u>Name</u>	<u>Total Teaching FTE</u>	<u>Clear</u>	<u>Out-of-Field</u>	<u>Intern</u>	<u>Ineffective</u>	<u>Incomplete</u>	<u>Unknown</u>	<u>N/A</u>
<u>Connecting Waters Charter School - Central Valley</u>	43.6	44.1%	55.8%	0.0%	0.0%	0.2%	0.0%	0.0%
<u>Modesto City Elementary</u>	712.9	85.9%	5.1%	3.3%	3.3%	2.3%	0.0%	0.0%

<u>Stanislaus</u>	4,974.8	81.6%	6.0%	3.5%	4.0%	4.8%	0.0%	0.1%
<u>Statewide</u>	278,927.1	82.5%	4.3%	2.2%	6.0%	4.6%	0.1%	0.3%

Note: Data for classroom-based teaching assignments taught by teachers without a Statewide Education Identifier (SEID) are not included in the Teacher Assignment Monitoring Outcome (AMO) by Full-Time Equivalency (FTE) report. Data are not included for districts and independently reporting charter schools (IRCs) that did not certify their California Longitudinal Pupil Achievement Data System (CALPADS) Fall 2 submission. Due to rounding error, partial FTE counts by AMO may not sum exactly to the Total FTE displayed in the report for the selected reporting level and filters. For more information about this report, including data sources and timelines, data uses, downloadable files, and a description of the methodology and business rules for processing the data, please visit the [CDE Information about the Teaching Assignment Monitoring Outcome Report](#) webpage.

* Charter school data are removed by default from all district-level reports, including the associated state and county Report Totals. To include charter school data in district-level reports, select the “Reset Filters” button on district-level reports to show data for “All Schools” OR select the desired School Type filter from within the expandable Report Filters menu on the desired DataQuest report.

** Results produced using the Alternative School report filter are based on the Alternative School Accountability Status (ASAS) during associated academic year, which is based on the Dashboard Alternative School Status (DASS). The Alternative School report filter is strictly intended to facilitate comparisons for traditional charter and non-charter schools by allowing for the removal of alternative schools, which generally serve “high-risk” student populations. More information about alternative school accountability can be found on the [CDE Dashboard Alternative School Status \(DASS\)](#) webpage.



DataQuest Home / Teaching Assignment Monitoring Outcomes by FTE

2023-24 Teaching Assignment Monitoring Outcomes by Full-Time Equivalent (FTE)

Connecting Waters Charter - East Bay Report (01-10017-0136101)
Disaggregated by Subject

- [+ Report Description](#)
- [+ Report Glossary](#)
- [+ Report Options and Filters](#)

<u>Subject Area</u>	<u>Total Teaching FTE</u>	<u>Clear</u>	<u>Out-of-Field</u>	<u>Intern</u>	<u>Ineffective</u>	<u>Incomplete</u>	<u>Unknown</u>	<u>N/A</u>
Self-Contained Class	4.3	81.3%	18.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Art	0.6	18.0%	80.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Career Technical Education	0.5	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Computer Education	0.9	3.4%	96.6%	0.0%	0.0%	0.0%	0.0%	0.0%
English Language Arts	4.6	57.6%	42.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign Languages	1.5	53.2%	45.5%	0.0%	0.0%	1.3%	0.0%	0.0%
Health Education	0.4	43.2%	56.8%	0.0%	0.0%	0.0%	0.0%	0.0%
History/Social Science	2.5	24.9%	75.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Mathematics	2.4	60.7%	37.7%	0.0%	0.0%	2.0%	0.0%	0.0%
Music	0.3	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Instruction-Related Assignments	5.5	80.8%	19.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Physical Education	5.4	0.9%	99.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Science	1.7	42.6%	48.5%	0.0%	7.1%	3.0%	0.0%	0.0%
Special Designated Subjects	1.1	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Report Totals

<u>Name</u>	<u>Total Teaching FTE</u>	<u>Clear</u>	<u>Out-of-Field</u>	<u>Intern</u>	<u>Ineffective</u>	<u>Incomplete</u>	<u>Unknown</u>	<u>N/A</u>
<u>Connecting Waters Charter - East Bay</u>	31.7	47.5%	51.8%	0.0%	0.4%	0.4%	0.0%	0.0%
<u>Alameda County Office of Education</u>	193.3	45.0%	21.7%	4.7%	26.5%	1.6%	0.5%	0.0%
<u>Alameda</u>	10,327.0	76.4%	2.4%	1.6%	14.3%	5.0%	0.2%	0.1%

Statewide	278,927.1	82.5%	4.3%	2.2%	6.0%	4.6%	0.1%	0.3%
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Note: Data for classroom-based teaching assignments taught by teachers without a Statewide Education Identifier (SEID) are not included in the Teacher Assignment Monitoring Outcome (AMO) by Full-Time Equivalency (FTE) report. Data are not included for districts and independently reporting charter schools (IRCs) that did not certify their California Longitudinal Pupil Achievement Data System (CALPADS) Fall 2 submission. Due to rounding error, partial FTE counts by AMO may not sum exactly to the Total FTE displayed in the report for the selected reporting level and filters. For more information about this report, including data sources and timelines, data uses, downloadable files, and a description of the methodology and business rules for processing the data, please visit the [CDE Information about the Teaching Assignment Monitoring Outcome Report](#) webpage.

* Charter school data are removed by default from all district-level reports, including the associated state and county Report Totals. To include charter school data in district-level reports, select the "Reset Filters" button on district-level reports to show data for "All Schools" OR select the desired School Type filter from within the expandable Report Filters menu on the desired DataQuest report.

** Results produced using the Alternative School report filter are based on the Alternative School Accountability Status (ASAS) during associated academic year, which is based on the Dashboard Alternative School Status (DASS). The Alternative School report filter is strictly intended to facilitate comparisons for traditional charter and non-charter schools by allowing for the removal of alternative schools, which generally serve "high-risk" student populations. More information about alternative school accountability can be found on the [CDE Dashboard Alternative School Status \(DASS\)](#) webpage.



DataQuest Home / Teaching Assignment Monitoring Outcomes by FTE

2023-24 Teaching Assignment Monitoring Outcomes by Full-Time Equivalent (FTE)

Connecting Waters Charter Report (50-75572-5030317)
Disaggregated by Subject

- + [Report Description](#)
- + [Report Glossary](#)
- + [Report Options and Filters](#)

<u>Subject Area</u>	<u>Total Teaching FTE</u>	<u>Clear</u>	<u>Out-of-Field</u>	<u>Intern</u>	<u>Ineffective</u>	<u>Incomplete</u>	<u>Unknown</u>	<u>N/A</u>
Self-Contained Class	7.1	91.1%	8.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Art	0.8	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business	0.2	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Career Technical Education	0.2	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Computer Education	1.2	7.7%	92.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Drama/Theater	0.1	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
English Language Arts	5.7	22.3%	77.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Foreign Languages	1.5	34.9%	64.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Health Education	0.9	5.7%	94.3%	0.0%	0.0%	0.0%	0.0%	0.0%
History/Social Science	4.7	23.1%	76.5%	0.0%	0.0%	0.6%	0.0%	0.0%
Mathematics	3.9	51.5%	47.4%	0.0%	0.0%	1.0%	0.0%	0.0%
Music	0.4	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Instruction-Related Assignments	7.8	75.5%	24.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Physical Education	5.0	4.2%	95.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Science	3.1	22.3%	76.4%	0.0%	0.0%	1.3%	0.0%	0.0%
Special Designated Subjects	0.9	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Report Totals

<u>Name</u>	<u>Total Teaching FTE</u>	<u>Clear</u>	<u>Out-of-Field</u>	<u>Intern</u>	<u>Ineffective</u>	<u>Incomplete</u>	<u>Unknown</u>	<u>N/A</u>
<u>Connecting Waters Charter</u>	43.3	42.6%	57.1%	0.0%	0.0%	0.3%	0.0%	0.0%
<u>Waterford Unified</u>	126.0	65.2%	22.9%	2.0%	5.6%	3.7%	0.0%	0.6%
<u>Stanislaus</u>	4,974.8	81.6%	6.0%	3.5%	4.0%	4.8%	0.0%	0.1%

Statewide	278,927.1	82.5%	4.3%	2.2%	6.0%	4.6%	0.1%	0.3%
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Memorandum

To: Connecting Waters Charter Schools Board of Directors

Date: November 7, 2025

Subject: Explanation of Teacher Assignment Monitoring Outcomes (TAMO) for Local Priority 1 on the California Dashboard

Dear Connecting Waters Charter Schools Board of Directors,

I am writing to provide an overview and explanation of our Teacher Assignment Monitoring Outcomes (TAMO) for Local Priority 1, as reflected on the California Dashboard as required by the California Department of Education. The California Department of Education (CDE) recently released the **2023–24 Teaching Assignment Monitoring Outcomes (TAMO)** by Full-Time Equivalency data report on DataQuest. The CDE will report 2023–24 TAMO data for each LEA (school or district) on the 2024 California School Dashboard (Dashboard) as part of the Priority 1 Local Indicator. Detailed information about the TAMO reports and data is provided on the [Information about the Teaching AMO Report](#) web page. As a reminder, since the 2023–24 TAMO data was unavailable at the time that LEAs were reporting their local indicator data to the governing board/body of the LEA, LEAs must report the 2023–24 TAMO data at the next available meeting of the governing board/body.

This memo aims to clarify the data and context for the three key areas reported for connecting Waters Charter Schools: vacancies, out-of-field assignments, and ineffective assignments.

1. Vacancies:

The vacancies reported in our TAMO data are due to the use of a placeholder State Educator Identification Number (SEID) of 9999999999. This SEID is exclusively used for dual enrollment scenarios in our schools, where students are taking courses with community college professors for whom we do not have access to their SEID. These are not genuine vacancies; rather, they are placeholders. We coordinate with our Monitoring Authority (MA) to address these situations through a local assignment option as required by the Education Code. In 2023-24 our Monitoring Authority for Connecting Waters Charter School and Connecting Waters Charter School, Central Valley failed to appropriately clear them with the required Ed Code 76004 in CalSAAS due to their oversight. Connecting Waters Charter School, East Bay MA cleared these vacancies appropriately. As districts are the chartering authority for charter schools, they are required to act as the monitoring authority for the charters within their purview as per Education Code §44258.9. This entails reviewing and verifying determinations, as mentioned above. Furthermore, it also requires that they (the Monitoring Authority) finalize and submit all exceptions for their authorized charter schools.

2. Out-of-Field Assignments:

As a non-classroom-based charter school, any valid credential issued by the Teacher Credentialing Commission is considered appropriate for assignment per Education Code 44865 which are reported as out-of-field for non-classroom-based charters if the credential does not match the assignment. It is important to note that while these are technically reported as out-of-field assignments, they meet the standards set for our educational model.

However, this rule excludes CTE credentials, credentials for supporting English language learners, and special education credentials, which must be appropriately assigned.

3. Ineffective Assignments:

We strive to ensure that no ineffective assignments occur within our teaching staff, as these represent credentialing misassignments. In 2023–24, CWCS had one instance in which Schmahl Science Lab was identified as an ineffective assignment because the instructor did not hold an appropriate credential. Any direct instruction in a core subject for which a credential exists must be delivered by a properly credentialed teacher to avoid being designated as ineffective or misassigned. To resolve this issue from happening again, we no longer use Schmahl Science and replaced this service with our CWCS grade level science labs taught by our inhouse appropriately credentialed teacher, which align with our science classes.

In conclusion, while our TAMO data may indicate certain discrepancies, it is crucial to understand the specific contexts and procedural nuances that contribute to these reports. We remain committed to maintaining high standards of teacher assignments and ensuring that our students receive the best possible education.

[Connecting Waters Charter Schools TAMO Data](#)

[Connecting Waters Charter Schools, East Bay TAMO Data](#)

[Connecting Waters Charter Schools, Central Valley TAMO Data](#)

Thank you for your attention to this matter. Should you have any questions or require further clarification, please do not hesitate to contact me.

Sincerely,

Shoni Johnson, M.Ed C/I
Curriculum and Accountability Director
Connecting Waters Charter Schools
Sjohnson@cwcharter.org

Coversheet

Board Remarks

Section: VI. Items scheduled for Information & Discussion
Item: G. Board Remarks
Purpose:
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.