



Executive Summary – 1st Interim Report for FY 2020-21

December 10, 2020

Revenues Summary

- Government revenues **increased** by **\$796,549** or **6%**.
- SRE contributions, excluding the 2.5M to pay back the PPP loan and interest, **decreased** by **\$920,030** or **8%**.

Expenses Summary

- The total expenses **decreased** by **\$123,481** or **0.4%**.
 - MWA expenses **increased** by **\$59,475** or **0.2%**.
 - Central Office expenses **decreased** by **\$182,956** or **4%**.

Key Overview for the 1st Interim Budget

The following items highlight the key changes from the FY 2020-21 Original Budget to the First Interim Budget:

1. **Government Revenues increased** by \$796,549 (6%) mainly because we received Elementary and Secondary School Emergency Relief (ESSER) and Learning Loss Mitigation (LLM) Funds as a result of the federal CARES Act (see “*Executive Summary on FY 2020-21 Government Revenues Outlook*” for details).
2. **Staffing Vacancies** – We have not filled all budgeted positions for faculty and staff yet.
3. **Computers and IT Supplies** – We plan to purchase the replacement fleet of Chromebooks that was planned for FY 2021-22 in the spring of 2021 instead, in order to ensure that we have an ample number of spare devices in our inventory to support students this year, as well as to ensure that our order is placed with ample time to receive the replacement fleet in time for next school year.
4. **School Closure Savings** – We saved on contracted services (e.g., janitorial service and transportation), school supplies, and travel (for professional development and students field trip) due to the school closure.
5. **CalSTRS External and Internal Audit** – We estimate the fiscal impact of the audit to be about \$500K (see “*Executive Summary on CalSTRS External Audit and Internal Review*” for details)

Overall Summary

Overall, Making Waves Academy expects to receive more government revenues and spend less than the original budget due to limited levels of campus operations in compliance with pandemic-related precautions and distance learning:

- Added more Government revenues due to the federal CARES Act funding.
- Saved on contracted services, school supplies, and travels.
- Saved on open positions and newly hired salary variances.
- Added student Chromebook replacement.
- Added CalSTRS payments as a result of the CalSTRS external audit and internal review.

Detailed Summary of Changes from the Original to the 1st Interim 2020-21 Budget

MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – INCREASED BY \$59,475 (0.2%)

- I. **Salaries and Benefits - Decreased by \$33,793 (-0.2%)**
 - Saved on open positions and newly hired salary variances
 - Saved on benefits on open positions
 - Moved teacher residents from Central Office budget to MWA School budget
 - Added California State Teachers’ Retirement System (CalSTRS) payment for missed employer and employee contributions

- II. **Supplies - Increased by \$289,550 (22%)**
 - Added supplies for the Board approved Math & Science pilot program
 - Added Plexi-glass screens for COVID-19
 - Added student Chromebooks replacement

- III. **Contracted Services - Decreased by \$196,282 (-3%)**
 - Saved on conference fees and travels
 - Saved on Janitorial services
 - Saved on student transportation
 - Increased premium for general liability insurance
 - Increased various IT services to support distance learning and remote work

MWA CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – DECREASED BY \$182,956 (-4%)

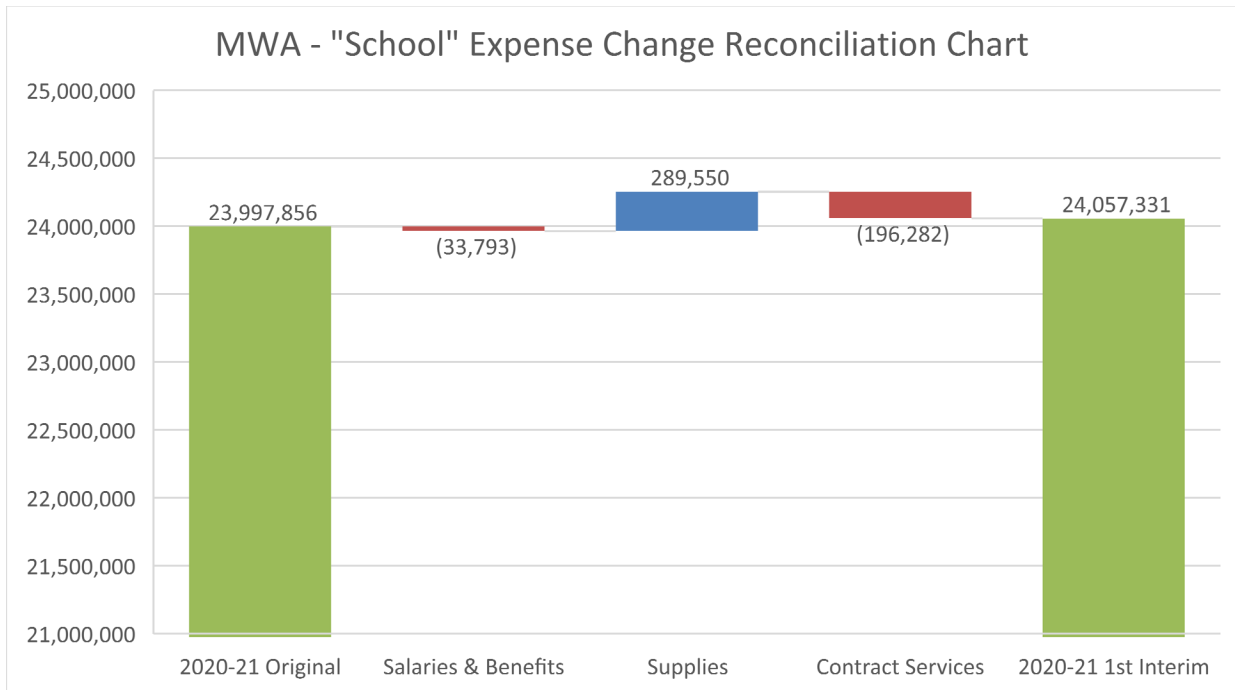
- I. **Salaries and Benefits - Decreased by \$188,577 (-6%)**
 - Saved on open positions
 - Saved on retirement contributions
 - Saved on health benefits
 - Moved teacher residents from Central Office budget to MWA School budget

- II. **Supplies – Decreased by \$62,875 (-37%)**
 - Saved on staff laptops and docking stations upgrades (purchase made in last fiscal year)
 - Saved on contingency

- III. **Contracted Services - Increased by \$68,496 (7%)**
 - Saved on professional development, conference fees, and travels
 - Added California State Teachers’ Retirement System (CalSTRS) payment for penalties and interest
 - Spent more on legal services regarding the school closure, PPP loan, and CalSTRS audit

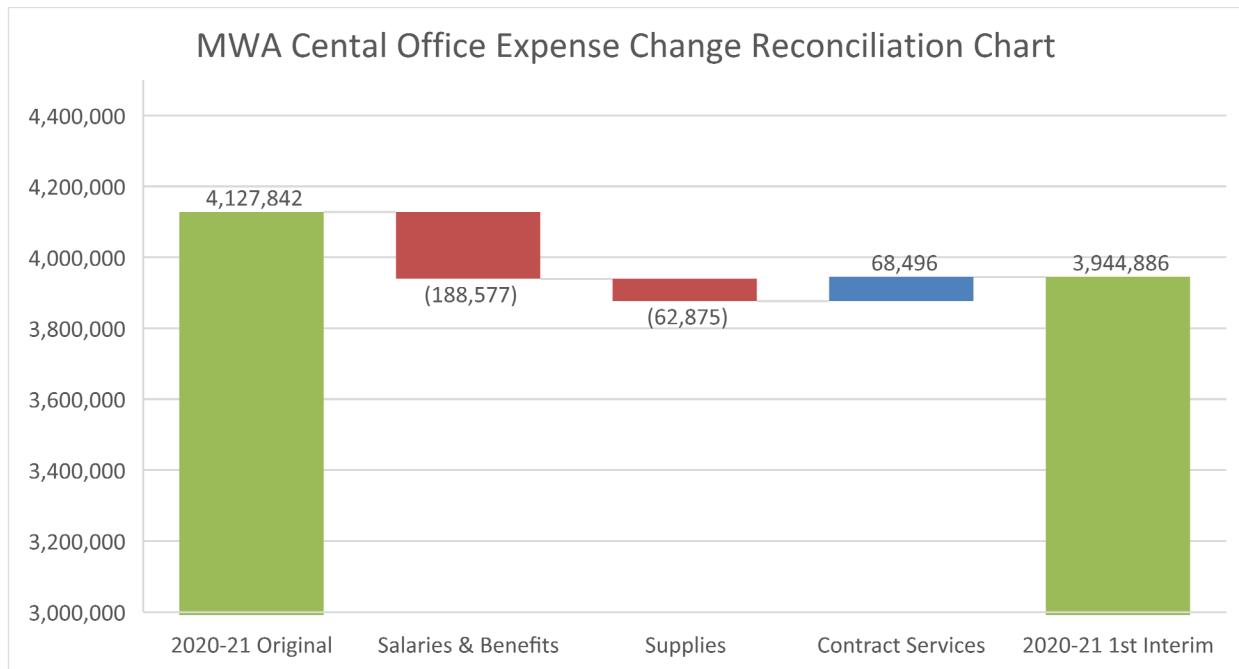
1st Interim FY 2020-21 Summary Financials for MWA – “School”

MWA – “School”				
Location	2020-21 Original Budget	2020-21 1st Interim Budget	\$ Variance	% Variance
Revenues				
Government	\$14,252,588	\$15,049,137	\$796,549	6%
Donation	\$1,315,000	\$1,315,000	0	0%
SRE	\$8,480,268	\$7,743,194	-\$737,074	-9%
Total Revenues	\$24,047,856	\$24,107,331	\$59,475	0.2%
Expenses				
Salaries/Benefits	\$14,992,312	\$14,958,519	-\$33,793	-0.2%
Supplies	\$1,343,199	\$1,632,749	\$289,550	22%
Contracted Services	\$7,662,345	\$7,466,063	-\$196,282	-3%
Total Expenses	\$23,997,856	\$24,057,331	\$59,475	0.2%
Revenues - Government per ADA	\$13,613	\$14,587	\$974	7%
Expenses – Cost per Student (Exclude CO Fees)	\$21,017	\$21,168	\$151	0.7%



1st Interim FY 2020-21 Summary Financials for the MWA Central Office

MWA Central Office				
Location	2020-21 Original Budget	2020-21 First Interim Budget	\$ Variance	% Variance
Revenues				
SRE	\$3,059,127	\$2,876,171	-\$182,956	-6%
SRE – Repayment of PPP Loan & Interest	0	\$2,500,000	\$2,500,000	N/A
Central Office (Shared Services Allocation)	\$1,068,715	\$1,068,715	0	0
Total Revenues	\$4,127,842	\$6,444,886	\$2,317,044	56%
Expenses				
Salaries/Benefits	\$2,957,561	\$2,768,984	-\$188,577	-6%
Supplies	\$169,115	\$106,240	-\$62,875	-37%
Contracted Services	\$1,001,166	\$1,069,662	\$68,496	7%
Total Expenses	\$4,127,842	\$3,944,886	\$182,956	-4%



Annual Budget Cycle

The **1st Interim Report** is required by the California Department of Education (CDE) each year. Making Waves Academy (MWA) must submit the First Interim Report for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by December 15th, 2020. CCCOE reviews and then submits the report to the CDE.

Making Waves Academy revenues and expenditures are subject to constant change. MWA budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the dynamic circumstances at MWA. The first interim report's financial projections have been updated to reflect current conditions and board action taken since the adoption of the original budget. With each financial report, MWA is asked to project revenues and expenditures through year-end, June 30, 2021.

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Unaudited Actuals
Period	July 1st – June 30th	July 1 – October 31st	July 1 – January 31st	July 1 – June 30th
Submission Date	June 30th	December 15	March 15	September 15

**Making Waves Academy
Budget FY2021**

**MWA - "School"
1st Interim
Version 1**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
4	8011	State Aid - General Apportionment	6,196,834	5,736,493	(460,341)	-7%	We used the actual enrollment and reduced Average Daily Attendance (ADA) rate per state guidance
5	8012	Education Protection Account Entitlement	1,603,576	2,540,030	936,454	58%	
6	8096	In Lieu of Property Taxes	2,947,857	2,328,053	(619,804)	-21%	Also, assumed a 4% cut based on FCMAT's worst-case scenario
7	8181	Special Education - Federal	130,920	130,920	-	0%	
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%	
9	8290	Federal Title I - Basic Grant	303,699	302,813	(886)	0%	
10	8295	Federal Title II - Teacher and Principal Training	43,560	40,930	(2,630)	-6%	
11	8296	Federal Title III - LEP	30,205	27,342	(2,863)	-9%	
12	8297	Federal Title IV - Part A - Student Support	21,972	21,972	-	0%	
13	8299	CARES LLM and ESSER Funding	-	1,158,934	1,158,934		Additional funding to support the school during COVID-19
14	8311	State - Special Education	578,143	654,600	76,457	13%	The special education per pupil base rate increased from \$552 to \$625
15	8520	Child Nutrition Programs - State	25,871	25,871	-	0%	
16	8545	School Fac Lease Rbmsmnt SB740	1,264,312	1,006,974	(257,338)	-20%	10% reduction from 2019-20 funding due to the program running at a deficit.
17	8550	Mandate Block Grand Funding CA	28,886	28,242	(644)	-2%	
18	8560	State Lottery	216,804	204,315	(12,489)	-6%	
20	8592	After School Program Grant	177,559	177,559	-	0%	
21	8621	Measure G Parcel Tax	293,650	275,347	(18,303)	-6%	Assumed no funding for additional students
24	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
25	8981	Scully Related Entity (SRE)	8,480,268	7,743,194	(737,074)	-9%	
26	8986	School Supplies	6,000	6,000	-	0%	
27	8988	In-Kind Donations	9,000	9,000	-	0%	
28	8990	Contribution - Restricted	100,000	100,000	-	0%	
30		Total Income	24,047,856	24,107,331	59,475	0.2%	
31							

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36		Expenses					
37	1100	Teacher Salaries	4,605,620	4,522,565	(83,055)	-2%	Savings from vacant positions projected to start from January 2021 and true-up adjustments for MWA staff
38	1103	Substitute Teacher Salaries	98,000	72,250	(25,750)	-26%	
39	1200	Certificated Pupil Support	558,281	604,050	45,769	8%	Reclassify salary for Career Service Coordinator from Account 1900-Certificated Other Salaries to 1200-Certificated Pupil Support
40	1300	Certificated Supervisor & Administrator Salaries	1,253,772	1,259,900	6,128	0%	
41	1409	Certificated Special Temporary COLA Bonus	1,548,000	1,548,500	500	0%	
42	1900	Certificated Other Salaries	475,120	347,359	(127,761)	-27%	Variance from: • Reclassify salary for Career Service Coordinator from Account 1900-Certificated Other Salaries to 1200-Certificated Pupil Support • Savings from vacant positions projected to start from January 2021 and true-up adjustments for MWA staff
43	2100	Classified Instructional Aide Salaries	636,369	706,772	70,403	11%	Variance from: • Savings from vacant positions projected to start from January 2021 and true-up adjustments for MWA staff • Teacher Residents (3) moved from MWAS-CO to MWA School's budget (With true-up salary & benefits)
44	2200	Classified Support Staff Salaries	637,891	621,438	(16,453)	-3%	
45	2300	Classified Supervisor & Administrator Salaries	727,858	680,193	(47,665)	-7%	Savings from vacant positions projected to start from January 2021 and true-up adjustments for MWA staff
46	2400	Classified Clerical and Office Salaries	655,205	591,882	(63,323)	-10%	
47	2900	Classified Other Salaries	132,146	117,403	(14,743)	-11%	
48		Total Salaries	11,328,262	11,072,313	(255,949)	-2%	

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49	3101	Certificated STRS	1,171,118	1,512,750	341,632	29%	CalSTRS external & internal audit: missed employee & employer contributions for eligible employees
50	3301	Certificated Social Security/Medicare	420,660	351,857	(68,803)	-16%	Benefits for vacant positions projected to start from January 2021 and true-up adjustments for all MWA staff
51	3401	Certificated Health & Welfare Benefits	1,594,816	1,600,026	5,210	0%	
52	3501	Certificated Unemployment Insurance	56,641	55,362	(1,280)	-2%	
53	3601	Certificated Workers Comp Insurance	147,267	143,940	(3,327)	-2%	
54	3701	Certificated Retirement Match	150,482	99,206	(51,276)	-34%	
55	3999	Accrued Paid Time Off	123,066	123,066	-	0%	Benefits for vacant positions projected to start from January 2021 and true-up adjustments for all MWA staff
56		Total Benefits	3,664,050	3,886,207	222,156	6%	
57		Total Salaries & Benefits	14,992,312	14,958,519	(33,793)	0%	
58							
59	4100	Approved Textbooks and Core Curricula Materials	162,656	222,656	60,000	37%	Increased for Board approved Math & Science pilot program
60	4200	Books and Other Reference Materials	3,000	1,000	(2,000)	-67%	
61	4315	Custodial Supplies	38,000	68,000	30,000	79%	Board approved purchase for Plexi-glass screens
62	4325	Instructional Materials & Supplies	224,125	230,125	6,000	3%	
64	4390	Other Food	9,750	6,750	(3,000)	-31%	
65	4410	Furniture, Equipment & Supplies (non-capitalized)	11,500	9,000	(2,500)	-22%	
66	4420	Computers and IT Supplies (non-capitalized)	394,355	603,405	209,050	53%	Variance from: • Savings from staff laptops and docking stations upgrades (Purchase made in FY20): -219K • Student Chromebook replacement: \$428K
67	4710	Student Food Services	486,852	486,852	-	0%	
68	4910	Emergency Supplies	2,500	2,500	-	0%	
69	4990	Contingency	10,461	2,461	(8,000)	-76%	
70		Total Supplies	1,343,199	1,632,749	289,550	22%	
71	5210	Conference Fees	92,450	80,450	(12,000)	-13%	Savings from school closure
72	5215	Travel - Mileage, Parking, Tolls	3,500	1,500	(2,000)	-57%	
73	5220	Travel - Airfare & Lodging	46,350	4,500	(41,850)	-90%	
74	5225	Travel - Meals & Entertainment	27,600	2,000	(25,600)	-93%	
75	5305	Professional Dues & Memberships	16,458	16,458	-	0%	
76	5421	General Liability Insurance	121,000	175,006	54,006	45%	Ture up amount to match CharterSAFE FY21 amount (For General Liability)
77	5510	Utilities - Gas and Electric	336,000	336,000	-	0%	
78	5515	Janitorial, Gardening Services & Supplies	660,000	373,800	(286,200)	-43%	Janitorial Services savings from school closure
79	5525	Utilities - Waste	48,000	48,000	-	0%	
80	5530	Utilities - Water	47,200	47,200	-	0%	
81	5605	Equipment Leases and Rentals	148,800	148,800	-	0%	
82	5610	Occupancy Rent	1,685,749	1,685,749	-	0%	
83	5612	Additional Facilities Use Fees	28,000	28,000	-	0%	

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84	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%	
85	5617	Repairs and Maintenance - Non-computer Equipment	3,000	3,000	-	0%	
86	5618	Repairs & Maintenance - Auto	1,500	1,500	-	0%	
90	5806	County Oversight Fees	107,000	107,000	-	0%	
91	5810	Contracted Services	185,000	184,900	(100)	0%	
92	5810.001	Food Service Administration	1,000	1,000	-	0%	
94	5810.003	Student Transportation	565,970	319,485	(246,485)	-44%	Bus transportation savings from school closure
95	5810.004	Intervention & Consultation	180,599	217,566	36,967	20%	True-up amount to match RTF FY21 contract
96	5810.005	Psychological Services	683,592	688,552	4,960	1%	
97	5810.006	Substitute Teachers	60,000	60,000	-	0%	
98	5810.007	Interscholastic - Coaches	78,000	78,000	-	0%	
99	5810.008	Information Technology	693,362	884,882	191,520	28%	Adjustments to IT Contract Services: <ul style="list-style-type: none"> • Linde Group Projects & Support: \$25K • Cisco Smart Net support: \$5K • Docusign software licenses: \$20K • Asana - Project Management Tool: \$15K • ANET contract increase: \$60K • IT Temp for 6 months: \$66.5K
101	5811	College Application Fees	32,000	32,000	-	0%	
103	5820	Recruiting - Students	1,000	1,000	-	0%	
104	5821	Printing and Reproduction	24,000	24,000	-	0%	
105	5840	Entrance, Admission, & Ticket Fees (not staff conferen	74,400	64,400	(10,000)	-13%	Savings due to school closure
106	5850	Staff Recruitment	2,000	2,000	-	0%	
109	5897	Special Ed Contract Services	400,000	400,000	-	0%	
110	5898	Use Tax	1,000	1,000	-	0%	
111	5905	Company Cell Phones	34,000	76,000	42,000	124%	Increases for staff work from home usage & T-Mobile MiFi devices for students and staff
112	5910	Internet and Wifi	48,000	85,000	37,000	77%	Increased for employee"work from home" internet reimbursement
113	5915	Postage and Delivery	24,300	24,300	-	0%	
114	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
116	6900	Depreciation and Amortization	25,000	25,000	-	0%	
117	INCO.EXP 5895	Central Office (Shared Services Allocation)	1,068,715	1,068,715	-	0%	
118		Total Contract Services	7,662,345	7,466,063	(196,282)	-3%	
119							
120		Total Salaries & Benefits	14,992,312	14,958,519	(33,793)	-0.2%	
121		Total Supplies	1,343,199	1,632,749	289,550	22%	
122		Total Contract Services	7,662,345	7,466,063	(196,282)	-3%	
123		Total Expenses	23,997,856	24,057,331	59,475	0.2%	
141							
142		Net Income	50,000	50,000			

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
25	8981	Scully Related Entity (SRE)	3,059,128	5,376,172	2,317,044	76%	Pay back the PPP Loan
29	INCO.INC	Central Office (Revenue from Shared	1,068,715	1,068,715	-	0%	
30		Total Income	4,127,842	6,444,886	2,317,044	56%	
31							
35							
36		Expenses					
41	1409	Certificated Special Temporary COLA	216,000	178,500	(37,500)	-17%	Salary projection and true up adjustments for MWAS-CO staff
43	2100	Classified Instructional Aide Salaries	100,772	-	(100,772)	-100%	Teacher Residents (3) moved from MWAS-CO to MWA School's budget
45	2300	Classified Supervisor & Administrator	1,754,650	1,817,491	62,841	4%	
46	2400	Classified Clerical and Office Salaries	172,800	131,965	(40,835)	-24%	Salary projection and true up adjustments for MWAS-CO staff
48		Total Salaries	2,244,222	2,127,956	(116,266)	-5%	
49	3101	Certificated STRS	109,521	79,908	(29,613)	-27%	Savings from benefits projection and true-up adjustments for MWAS-CO staff
50	3301	Certificated Social Security/Medicare	127,823	125,155	(2,668)	-2%	
51	3401	Certificated Health & Welfare Benefits	274,693	236,110	(38,583)	-14%	Savings from benefits projection and true-up adjustments for MWAS-CO staff
52	3501	Certificated Unemployment Insurance	11,221	10,640	(581)	-5%	
53	3601	Certificated Workers Comp Insurance	29,175	27,663	(1,511)	-5%	
54	3701	Certificated Retirement Match	60,660	61,306	646	1%	
55	3999	Accrued Paid Time Off	100,246	100,246	-	0%	
56		Total Benefits	713,339	641,029	(72,311)	-10%	
57		Total Salaries & Benefits	2,957,561	2,768,984	(188,577)	-6%	
58							

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
60	4200	Books and Other Reference Materials	3,125	2,500	(625)	-20%	
63	4330	Office Supplies	22,200	15,700	(6,500)	-29%	
64	4390	Other Food	4,500	3,500	(1,000)	-22%	
65	4410	Furniture, Equipment & Supplies (non-	2,000	2,000	-	0%	
66	4420	Computers and IT Supplies (non-capit	37,290	7,540	(29,750)	-80%	Savings from staff laptops and docking stations upgrades (Purchase made in FY20)
69	4990	Contingency	100,000	75,000	(25,000)	-25%	
70		Total Supplies	169,115	106,240	(62,875)	-37%	
71	5210	Conference Fees	79,234	47,845	(31,389)	-40%	Savings due to school closure
72	5215	Travel - Mileage, Parking, Tolls	13,700	8,450	(5,250)	-38%	
73	5220	Travel - Airfare & Lodging	55,750	18,500	(37,250)	-67%	Savings due to school closure
74	5225	Travel - Meals & Entertainment	21,865	8,450	(13,415)	-61%	
75	5305	Professional Dues & Memberships	28,049	25,049	(3,000)	-11%	
81	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
82	5610	Occupancy Rent	-	-	-		
83	5612	Additional Facilities Use Fees	-	-	-		
87	5803	Accounting Fees	15,000	15,000	-	0%	
88	5804	Legal Fees	56,000	81,000	25,000	45%	Increase for legal services regarding PPP Loan, CalSTRS audit, etc
91	5810	Contracted Services	202,500	417,500	215,000	106%	Variance from: • Penalty & interest for CalSTRS internal & external audit: \$150K • HR Temp (Contract Services): \$40K • Kronos Contract for enhanced HR functionality: \$10K • Management Center Training: \$15K
93	5810.002	Student Information & Assessment	61,500	61,500	-	0%	
95	5810.004	Intervention & Consultation	51,250	21,250	(30,000)	-59%	Savings from school closure
96	5810.005	Psychological Services	21,148	17,148	(4,000)	-19%	
99	5810.008	Information Technology	101,770	109,770	8,000	8%	
103	5820	Recruiting - Students	10,000	10,000	-	0%	
104	5821	Printing and Reproduction	1,500	1,500	-	0%	
106	5850	Staff Recruitment	128,200	128,200	-	0%	
107	5851	Professional Development	101,500	30,000	(71,500)	-70%	Savings from school closure
108	5853	Payroll Processing Fees	30,000	40,000	10,000	33%	Kronos contract correction to match FY21 amount
111	5905	Company Cell Phones	14,000	16,000	2,000	14%	
112	5910	Internet and Wifi	-	4,300	4,300		
113	5915	Postage and Delivery	-	-	-		
115	5992	Bank fees	2,000	2,000	-	0%	
118		Total Contract Services	1,001,166	1,069,662	68,496	7%	
119							

**Making Waves Academy
Budget FY2021**

**MWA Central Office
1st Interim
Version 1**

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			FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
2	Account #	Account Title					
120		Total Salaries & Benefits	2,957,561	2,768,984	(188,577)	-6%	
121		Total Supplies	169,115	106,240	(62,875)	-37%	
122		Total Contract Services	1,001,166	1,069,662	68,496	7%	
123		Total Expenses	4,127,842	3,944,886	(182,956)	-4%	
124							
125		Net Income	0	2,500,000			

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1		Summary				
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)
3		Income				
4	8011	State Aid - General Apportionment	6,196,834	5,736,493	(460,341)	-7%
5	8012	Education Protection Account Entitlement	1,603,576	2,540,030	936,454	58%
6	8096	In Lieu of Property Taxes	2,947,857	2,328,053	(619,804)	-21%
7	8181	Special Education - Federal	130,920	130,920	-	0%
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%
9	8290	Federal Title I - Basic Grant	303,699	302,813	(886)	0%
10	8295	Federal Title II - Teacher and Principal Traini	43,560	40,930	(2,630)	-6%
11	8296	Federal Title III - LEP	30,205	27,342	(2,863)	-9%
12	8297	Federal Title IV - Part A - Student Support	21,972	21,972	-	0%
13	8299	CARES LLM and ESSER Funding	-	1,158,934	1,158,934	
14	8311	State - Special Education	578,143	654,600	76,457	13%
15	8520	Child Nutrition Programs - State	25,871	25,871	-	0%
16	8545	School Fac Lease Rmbsmnt SB740	1,264,312	1,006,974	(257,338)	-20%
17	8550	Mandate Block Grand Funding CA	28,886	28,242	(644)	-2%
18	8560	State Lottery	216,804	204,315	(12,489)	-6%
20	8592	After School Program Grant	177,559	177,559	-	0%
21	8621	Measure G Parcel Tax	293,650	275,347	(18,303)	-6%
24	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%
25	8981	Scully Related Entity (SRE)	11,539,396	13,119,366	1,579,970	14%
26	8986	School Supplies	6,000	6,000	-	0%
27	8988	In-Kind Donations	9,000	9,000	-	0%
28	8990	Contribution - Restricted	100,000	100,000	-	0%
29	INCO.INC	Central Office (Revenue from Shared Service	1,068,715	1,068,715	-	0%
30		Total Income	28,175,698	30,552,217	2,376,518	8%

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2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)
31						
36		Expenses				
37	1100	Teacher Salaries	4,605,620	4,522,565	(83,055)	-2%
38	1103	Substitute Teacher Salaries	98,000	72,250	(25,750)	-26%
39	1200	Certificated Pupil Support	558,281	604,050	45,769	8%
40	1300	Certificated Supervisor & Administrator Salaries	1,253,772	1,259,900	6,128	0%
41	1409	Certificated Special Temporary COLA Bonus	1,764,000	1,727,000	(37,000)	-2%
42	1900	Certificated Other Salaries	475,120	347,359	(127,761)	-27%
43	2100	Classified Instructional Aide Salaries	737,141	706,772	(30,369)	-4%
44	2200	Classified Support Staff Salaries	637,891	621,438	(16,453)	-3%
45	2300	Classified Supervisor & Administrator Salaries	2,482,508	2,497,684	15,176	1%
46	2400	Classified Clerical and Office Salaries	828,005	723,847	(104,158)	-13%
47	2900	Classified Other Salaries	132,146	117,403	(14,743)	-11%
48		Total Salaries	13,572,484	13,200,268	(372,216)	-3%
49	3101	Certificated STRS	1,280,639	1,592,658	312,020	24%
50	3301	Certificated Social Security/Medicare	548,484	477,012	(71,471)	-13%
51	3401	Certificated Health & Welfare Benefits	1,869,509	1,836,136	(33,373)	-2%
52	3501	Certificated Unemployment Insurance	67,862	66,001	(1,861)	-3%
53	3601	Certificated Workers Comp Insurance	176,442	171,603	(4,839)	-3%
54	3701	Certificated Retirement Match	211,142	160,512	(50,630)	-24%
55	3999	Accrued Paid Time Off	223,312	223,312	-	0%
56		Total Benefits	4,377,390	4,527,235	149,845	3%
57		Total Salaries & Benefits	17,949,874	17,727,503	(222,370)	-1%
58						
59	4100	Approved Textbooks and Core Curricula Materials	162,656	222,656	60,000	37%
60	4200	Books and Other Reference Materials	6,125	3,500	(2,625)	-43%
61	4315	Custodial Supplies	38,000	68,000	30,000	79%
62	4325	Instructional Materials & Supplies	224,125	230,125	6,000	3%
63	4330	Office Supplies	22,200	15,700	(6,500)	-29%
64	4390	Other Food	14,250	10,250	(4,000)	-28%
65	4410	Furniture, Equipment & Supplies (non-capitalized)	13,500	11,000	(2,500)	-19%
66	4420	Computers and IT Supplies (non-capitalized)	431,645	610,945	179,300	42%
67	4710	Student Food Services	486,852	486,852	-	0%
68	4910	Emergency Supplies	2,500	2,500	-	0%
69	4990	Contingency	110,461	77,461	(33,000)	-30%
70		Total Supplies	1,512,314	1,738,989	226,675	15%

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2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)
71	5210	Conference Fees	171,684	128,295	(43,389)	-25%
72	5215	Travel - Mileage, Parking, Tolls	17,200	9,950	(7,250)	-42%
73	5220	Travel - Airfare & Lodging	102,100	23,000	(79,100)	-77%
74	5225	Travel - Meals & Entertainment	49,465	10,450	(39,015)	-79%
75	5305	Professional Dues & Memberships	44,507	41,507	(3,000)	-7%
76	5421	General Liability Insurance	121,000	175,006	54,006	45%
77	5510	Utilities - Gas and Electric	336,000	336,000	-	0%
78	5515	Janitorial, Gardening Services & Supplies	660,000	373,800	(286,200)	-43%
79	5525	Utilities - Waste	48,000	48,000	-	0%
80	5530	Utilities - Water	47,200	47,200	-	0%
81	5605	Equipment Leases and Rentals	155,000	155,000	-	0%
82	5610	Occupancy Rent	1,685,749	1,685,749	-	0%
83	5612	Additional Facilities Use Fees	28,000	28,000	-	0%
84	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%
85	5617	Repairs and Maintenance - Non-computer Ec	3,000	3,000	-	0%
86	5618	Repairs & Maintenance - Auto	1,500	1,500	-	0%
87	5803	Accounting Fees	15,000	15,000	-	0%
88	5804	Legal Fees	56,000	81,000	25,000	45%
89	5805	External Management and Administrative Fee	-	-	-	
90	5806	County Oversight Fees	107,000	107,000	-	0%
91	5810	Contracted Services	387,500	602,400	214,900	55%
92	5810.001	Food Service Administration	1,000	1,000	-	0%
93	5810.002	Student Information & Assessment	61,500	61,500	-	0%
94	5810.003	Student Transportation	565,970	319,485	(246,485)	-44%
95	5810.004	Intervention & Consultation	231,849	238,816	6,967	3%
96	5810.005	Psychological Services	704,740	705,700	960	0%
97	5810.006	Substitute Teachers	60,000	60,000	-	0%
98	5810.007	Interscholastics - Coaches	78,000	78,000	-	0%
99	5810.008	Information Technology	795,132	994,652	199,520	25%
100	5810.009	Outsourced Teaching	-	-	-	
101	5811	College Application Fees	32,000	32,000	-	0%
102	5812	College Entrance Exams	-	-	-	
103	5820	Recruiting - Students	11,000	11,000	-	0%
104	5821	Printing and Reproduction	25,500	25,500	-	0%
105	5840	Entrance, Admission, & Ticket Fees (not staf	74,400	64,400	(10,000)	-13%

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2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 1st Interim Budget (C)	Variance FY21 1st Interim vs. FY21 Original (C-A)	% Variance (C) vs. (A)
106	5850	Staff Recruitment	130,200	130,200	-	0%
107	5851	Professional Development	101,500	91,500	(10,000)	-10%
108	5853	Payroll Processing Fees	30,000	40,000	10,000	33%
109	5897	Special Ed Encroachment WCCUSD	400,000	400,000	-	0%
110	5898	Use Tax	1,000	1,000	-	0%
111	5905	Company Cell Phones	48,000	92,000	44,000	92%
112	5910	Internet and Wifi	48,000	89,300	41,300	86%
113	5915	Postage and Delivery	24,300	24,300	-	0%
114	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
115	5992	Bank fees	2,000	2,000	-	0%
116	6900	Depreciation and Ammortization	25,000	25,000	-	0%
117	INCO.EXP	5895 Central Office (Shared Services Allocat	1,068,715	1,068,715	-	0%
118		Total Contract Services	8,663,511	8,535,725	(127,786)	-1%
119						
120		Total Salaries & Benefits	17,949,874	17,727,503	(222,370)	-1%
121		Total Supplies	1,512,314	1,738,989	226,675	15%
122		Total Contract Services	8,663,511	8,535,725	(127,786)	-1%
123		Total Expenses	28,125,698	28,002,217	(123,481)	0%
124						
125		Net Income	50,000	2,550,000		