



## Executive Summary – 2<sup>nd</sup> Interim Report for FY 2020-21

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February 25, 2021

### Revenues Summary

- Government revenues **increased** by **\$341,433** or **2%**.
- SRE contributions **decreased** by **\$2,880,974** or **22%**.

### Expenses Summary

- The total expenses **decreased** by **\$2,539,541** or **9%**.
  - MWA expenses **decreased** by **\$2,172,717** or **9%**.
  - Central Office expenses **decreased** by **\$366,824** or **9%**.

### Key Overview for the 2<sup>nd</sup> Interim Budget

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

1. **Government Revenues increased** by **\$341,433 (2%)** mainly because of the growth funding for additional students this year. The revenues for the school nutrition program are reduced due to the school closure.
2. **Staffing Vacancies** – We have not filled all budgeted positions for faculty and staff, and decided to postpone the hiring of several positions until next fiscal year.
3. **School Closure Savings** – We saved on contracted services (e.g., janitorial service, utilities, student food, and transportation), school supplies, and travel (for professional development and student field trip) due to the school closure.

### Overall Summary

Overall, Making Waves Academy expects to receive more government revenues for additional students and spend less than what the first interim budget projected due to the school closure:

- Added more Government revenues due to the growth funding for additional students.
- Saved on open positions and newly hired salary variances.
- Saved on contracted services, school supplies, and travels due to school closure.

## Detailed Summary of Changes from the 2020-21 1<sup>st</sup> Interim Budget to the 2<sup>nd</sup> Interim Budget

### **RICHMOND EXPENDITURES: TOTAL CHANGES – DECREASED BY \$2,172,717 (-9%)**

- I. Salaries and Benefits - Decreased by **\$1,056,443 (-7%)****

  - Saved on newly hired salary variances
  - Saved on open positions projected to start in April
  - Saved on ten open positions that will not be filled until next fiscal year
  - Saved on benefits for open positions

- II. Supplies - Decreased by **\$272,340 (-17%)****

  - Saved on textbooks purchase
  - Saved on school supplies
  - Saved on student food

- III. Contracted Services - Decreased by **\$843,934 (-11%)****

  - Saved on conference fees and travels
  - Saved on utilities
  - Saved on Janitorial services
  - Saved on student transportation
  - Saved on student field trips

### **CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – DECREASED BY \$366,824 (-9%)**

- I. Salaries and Benefits - Decreased by **\$115,126 (-4%)****

  - Saved on salary true-up adjustments and onboarding the HR Generalist position later than expected
  - Saved on retirement contributions
  - Saved on health benefits

- II. Supplies – Decreased by **\$60,550 (-57%)****

  - Saved on office supplies
  - Saved on contingency

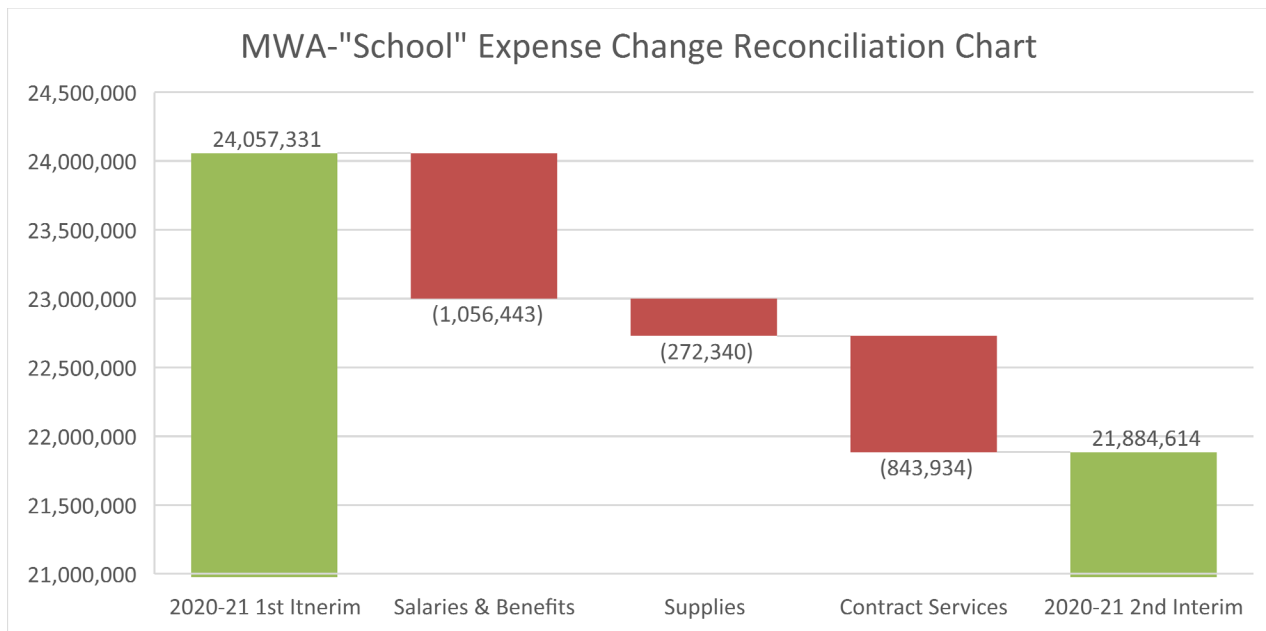
- III. Contracted Services - Decreased by **\$191,148 (-18%)****

  - Saved on professional development, conference fees, and travels
  - Saved on contract services
  - Saved on staff recruitment traveling

## FY 2020-21 2nd Interim Summary Financials for MWA

### MWA – “School”

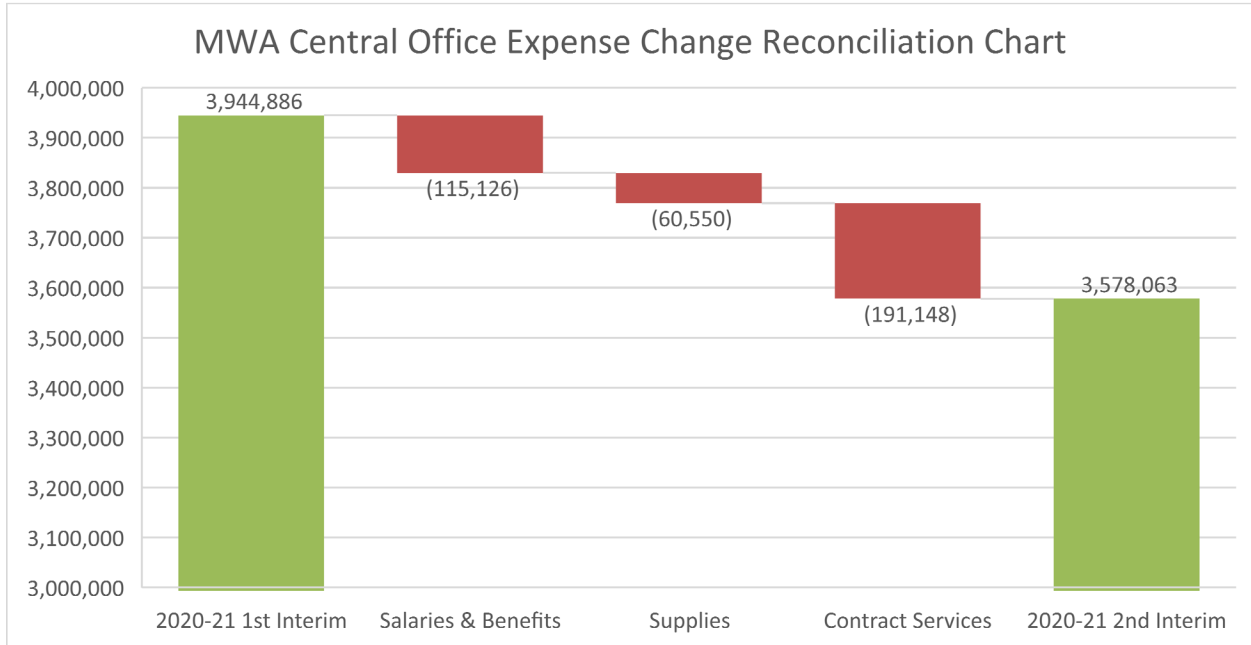
Location	2020-21 1 <sup>st</sup> Interim Budget	2020-21 2 <sup>nd</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
<b>Government</b>	\$15,049,137	\$15,390,569	\$341,433	2%
<b>Donation</b>	\$1,315,000	\$1,315,000	\$0	0%
<b>SRE</b>	\$7,743,194	\$5,229,044	-\$2,514,150	-32%
<b>Total Revenues</b>	<b>\$24,107,331</b>	<b>\$21,934,613</b>	<b>-\$2,172,717</b>	<b>-9%</b>
<b>Expenses</b>				
<b>Salaries/Benefits</b>	\$14,958,519	\$13,902,076	-\$1,056,443	-7%
<b>Supplies</b>	\$1,632,749	\$1,360,409	-\$272,340	-17%
<b>Contracted Services</b>	\$7,466,063	\$6,622,129	-\$843,934	-11%
<b>Total Expenses</b>	<b>\$24,057,331</b>	<b>\$21,884,614</b>	<b>-\$2,172,717</b>	<b>-9%</b>
<b>Revenues - Government per ADA</b>	<b>\$14,587</b>	<b>\$14,762</b>	<b>\$175</b>	<b>1%</b>
<b>Expenses – Cost per Student (Exclude CO Fees)</b>	<b>\$21,168</b>	<b>\$19,167</b>	<b>-\$2,001</b>	<b>-9%</b>



**FY 2020-21 2<sup>nd</sup> Interim Summary Financials for the MWA Central Office**

**MWA Central Office**

<b>Location</b>	<b>2020-21 First Interim Budget</b>	<b>2020-21 Second Interim Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b>Revenues</b>				
<b>SRE</b>	\$2,876,171	\$2,509,348	-\$366,823	-13%
<b>SRE – Repayment of PPP Loan &amp; Interest</b>	\$2,500,000	\$2,500,000	\$0	0%
<b>Central Office (Shared Services Allocation)</b>	\$1,068,715	\$1,068,715	\$0	0%
<b>Total Revenues</b>	<b>\$6,444,886</b>	<b>\$6,078,063</b>	<b>-\$366,823</b>	<b>-6%</b>
<b>Expenses</b>				
<b>Salaries/Benefits</b>	\$2,768,984	\$2,653,859	-\$115,126	-4%
<b>Supplies</b>	\$106,240	\$45,690	-\$60,550	-57%
<b>Contracted Services</b>	\$1,069,662	\$878,514	-\$191,148	-18%
<b>Total Expenses</b>	<b>\$3,944,886</b>	<b>\$3,578,063</b>	<b>-\$366,824</b>	<b>-9%</b>



## Annual Budget Cycle

The **2<sup>nd</sup> Interim Report** is required by the California Department of Education (CDE) each year. Making Waves Academy (MWA) must submit the Second Interim Report for review to its charter authorizer, the Contra Costa County Office of Education (CCCOE), by March 15<sup>th</sup>, 2021. 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 second interim report's financial projections have been updated to reflect current conditions and board actions taken since the adoption of the 1<sup>st</sup> Interim budget. With each financial report, MWA is asked to project revenues and expenditures through year-end, June 30, 2021.

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

Making Waves Academy  
Budget FY2021

MWA - "School"  
2nd Interim  
Version 1

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	5,736,493	5,948,359	211,865	4%	
5	8012	Education Protection Account Entitlement	2,540,030	2,084,871	(455,159)	-18%	Growth funding for additional students
6	8096	In Lieu of Property Taxes	2,328,053	2,986,049	657,996	28%	
7	8181	Special Education - Federal	130,920	128,963	(1,958)	-1%	
8	8220	Child Nutrition Programs - Fed	388,741	271,588	(117,153)	-30%	Fewer students participated in the meals program during the pandemic
9	8290	Federal Title I - Basic Grant	302,813	300,968	(1,845)	-1%	
10	8295	Federal Title II - Teacher and Principal Training	40,930	42,412	1,482	4%	
11	8296	Federal Title III - LEP	27,342	31,574	4,232	15%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,417	445	2%	
13	8299	CARES LLM and ESSER Funding	1,158,934	1,169,339	10,405	1%	
14	8311	State - Special Education	654,600	644,813	(9,788)	-1%	
15	8520	Child Nutrition Programs - State	25,871	20,540	(5,331)	-21%	
16	8545	School Fac Lease Rbmsmnt SB740	1,006,974	1,030,237	23,263	2%	
17	8550	Mandate Block Grand Funding CA	28,242	28,662	420	1%	
18	8560	State Lottery	204,315	206,389	2,074	1%	
20	8592	After School Program Grant	177,559	177,559	-	0%	
21	8621	Measure G Parcel Tax	275,347	295,830	20,483	7%	Funding for additional students
24	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
25	8981	Scully Related Entity (SRE)	7,743,194	5,229,044	(2,514,150)	-32%	
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		<b>Total Income</b>	<b>24,107,331</b>	<b>21,934,613</b>	<b>(2,172,717)</b>	<b>-9%</b>	
31							

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Budget FY2021**

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36		<b>Expenses</b>					
37	1100	Teacher Salaries	4,522,565	4,243,695	(278,870)	-6%	Savings from vacant positions projected to start from April 2021 and pushed three teachers to be hired in FY22 instead of FY21
38	1103	Substitute Teacher Salaries	72,250	46,750	(25,500)	-35%	
39	1200	Certificated Pupil Support	604,050	588,153	(15,897)	-3%	Savings from onboarding employee a month later than budgeted
40	1300	Certificated Supervisor & Administrator Salaries	1,259,900	1,248,592	(11,308)	-1%	
41	1409	Certificated Special Temporary COLA Bonus	1,548,500	1,451,000	(97,500)	-6%	Savings from vacant positions projected to start from April 2021 and pushed various positions to be hired in FY22 instead of FY21
42	1900	Certificated Other Salaries	347,359	319,463	(27,896)	-8%	Savings from Math Specialist position to be hire in FY22
43	2100	Classified Instructional Aide Salaries	706,772	507,826	(198,946)	-28%	Variance from: • Savings from vacant Enrichment Instructors projected to start from April 2021 • Push to hire SSP tutors, interventionist, and teacher resident in FY22 instead of FY21
44	2200	Classified Support Staff Salaries	621,438	607,734	(13,704)	-2%	
45	2300	Classified Supervisor & Administrator Salaries	680,193	666,655	(13,539)	-2%	Savings from vacant positions projected to start from April 2021 and pushed various positions to be hired in FY22 instead of FY21
46	2400	Classified Clerical and Office Salaries	591,882	547,547	(44,335)	-7%	
47	2900	Classified Other Salaries	117,403	97,688	(19,715)	-17%	
48		<b>Total Salaries</b>	<b>11,072,313</b>	<b>10,325,103</b>	<b>(747,210)</b>	<b>-7%</b>	

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49	3101	Certificated STRS	1,512,750	1,431,669	(81,081)	-5%	Benefits for vacant positions projected to start from April 2021 and true-up adjustments for all MWA staff
50	3301	Certificated Social Security/Medicare	351,857	328,551	(23,306)	-7%	
51	3401	Certificated Health & Welfare Benefits	1,600,026	1,410,799	(189,228)	-12%	
52	3501	Certificated Unemployment Insurance	55,362	51,626	(3,736)	-7%	
53	3601	Certificated Workers Comp Insurance	143,940	134,226	(9,714)	-7%	
54	3701	Certificated Retirement Match	99,206	97,037	(2,168)	-2%	
55	3999	Accrued Paid Time Off	123,066	123,066	-	0%	
56		<b>Total Benefits</b>	<b>3,886,207</b>	<b>3,576,973</b>	<b>(309,233)</b>	<b>-8%</b>	
57		<b>Total Salaries &amp; Benefits</b>	<b>14,958,519</b>	<b>13,902,076</b>	<b>(1,056,443)</b>	<b>-7%</b>	
58							
59	4100	Approved Textbooks and Core Curricula Materials	222,656	182,218	(40,438)	-18%	Less books are purchased since we are closer to year end
60	4200	Books and Other Reference Materials	1,000	1,000	-	0%	
61	4315	Custodial Supplies	68,000	68,000	-	0%	
62	4325	Instructional Materials & Supplies	230,125	197,375	(32,750)	-14%	Savings from school closure
64	4390	Other Food	6,750	3,750	(3,000)	-44%	
65	4410	Furniture, Equipment & Supplies (non-capitalized)	9,000	18,200	9,200	102%	
66	4420	Computers and IT Supplies (non-capitalized)	603,405	573,405	(30,000)	-5%	Amount reduced to align with actual spend
67	4710	Student Food Services	486,852	311,500	(175,352)	-36%	Less food are being served due to school closure
68	4910	Emergency Supplies	2,500	2,500	-	0%	
69	4990	Contingency	2,461	2,461	-	0%	
70		<b>Total Supplies</b>	<b>1,632,749</b>	<b>1,360,409</b>	<b>(272,340)</b>	<b>-17%</b>	
71	5210	Conference Fees	80,450	47,500	(32,950)	-41%	Savings from school closure
72	5215	Travel - Mileage, Parking, Tolls	1,500	1,000	(500)	-33%	
73	5220	Travel - Airfare & Lodging	4,500	-	(4,500)	-100%	
74	5225	Travel - Meals & Entertainment	2,000	-	(2,000)	-100%	
75	5305	Professional Dues & Memberships	16,458	16,458	-	0%	
76	5421	General Liability Insurance	175,006	175,006	-	0%	
77	5510	Utilities - Gas and Electric	336,000	108,500	(227,500)	-68%	
78	5515	Janitorial, Gardening Services & Supplies	373,800	223,800	(150,000)	-40%	Savings from school closure
79	5525	Utilities - Waste	48,000	20,000	(28,000)	-58%	
80	5530	Utilities - Water	47,200	49,500	2,300	5%	
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	25,000	(3,000)	-11%	
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%	



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90	5806	County Oversight Fees	107,000	107,000	-	0%	
91	5810	Contracted Services	184,900	186,900	2,000	1%	
92	5810.001	Food Service Administration	1,000	1,000	-	0%	
94	5810.003	Student Transportation	319,485	40,500	(278,985)	-87%	Bus transportation savings from school closure
95	5810.004	Intervention & Consultation	217,566	217,566	-	0%	
96	5810.005	Psychological Services	688,552	688,552	-	0%	
97	5810.006	Substitute Teachers	60,000	40,000	(20,000)	-33%	Savings due to school closure
98	5810.007	Interscholastic - Coaches	78,000	58,000	(20,000)	-26%	
99	5810.008	Information Technology	884,882	884,882	-	0%	
101	5811	College Application Fees	32,000	17,000	(15,000)	-47%	Reduced amount due to expecting to get credit back
103	5820	Recruiting - Students	1,000	-	(1,000)	-100%	
104	5821	Printing and Reproduction	24,000	21,000	(3,000)	-13%	
105	5840	Entrance, Admission, & Ticket Fees (not staff conference)	64,400	11,400	(53,000)	-82%	Savings due to school closure
106	5850	Staff Recruitment	2,000	-	(2,000)	-100%	
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	76,000	76,000	-	0%	
112	5910	Internet and Wifi	85,000	85,000	-	0%	
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	18,201	(6,799)	-27%	
117	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,068,715	1,068,715	-	0%	
118		<b>Total Contract Services</b>	<b>7,466,063</b>	<b>6,622,129</b>	<b>(843,934)</b>	<b>-11%</b>	
119							
120		Total Salaries & Benefits	14,958,519	13,902,076	(1,056,443)	-7%	
121		Total Supplies	1,632,749	1,360,409	(272,340)	-17%	
122		Total Contract Services	7,466,063	6,622,129	(843,934)	-11%	
123		<b>Total Expenses</b>	<b>24,057,331</b>	<b>21,884,614</b>	<b>(2,172,717)</b>	<b>-9%</b>	
141							
142		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>			

	A	B	C	H	K	L	M
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3		<b>Income</b>					
25	8981	Scully Related Entity (SRE)	5,376,172	5,009,348	(366,824)	-7%	
29	INCO.INC	Central Office (Revenue from Shared S	1,068,715	1,068,715	-	0%	
30		<b>Total Income</b>	<b>6,444,886</b>	<b>6,078,063</b>	<b>(366,824)</b>	-6%	
31							
35							
36		<b>Expenses</b>					
41	1409	Certificated Special Temporary COLA E	178,500	176,000	(2,500)	-1%	
43	2100	Classified Instructional Aide Salaries	-	-	-		
45	2300	Classified Supervisor & Administrator S	1,817,491	1,724,315	(93,176)	-5%	Salary projection and true up adjustments for MWAS-CO staff
46	2400	Classified Clerical and Office Salaries	131,965	131,965	-	0%	
48		<b>Total Salaries</b>	<b>2,127,956</b>	<b>2,032,280</b>	<b>(95,676)</b>	-4%	
49	3101	Certificated STRS	79,908	74,506	(5,402)	-7%	
50	3301	Certificated Social Security/Medicare	125,155	120,154	(5,001)	-4%	
51	3401	Certificated Health & Welfare Benefits	236,110	228,772	(7,337)	-3%	
52	3501	Certificated Unemployment Insurance	10,640	10,161	(478)	-4%	
53	3601	Certificated Workers Comp Insurance	27,663	26,420	(1,244)	-4%	
54	3701	Certificated Retirement Match	61,306	61,319	13	0%	
55	3999	Accrued Paid Time Off	100,246	100,246	-	0%	
56		<b>Total Benefits</b>	<b>641,029</b>	<b>621,579</b>	<b>(19,450)</b>	-3%	
57		<b>Total Salaries &amp; Benefits</b>	<b>2,768,984</b>	<b>2,653,859</b>	<b>(115,126)</b>	-4%	
58							

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
60	4200	Books and Other Reference Materials	2,500	2,500	-	0%	
63	4330	Office Supplies	15,700	8,350	(7,350)	-47%	
64	4390	Other Food	3,500	800	(2,700)	-77%	
65	4410	Furniture, Equipment & Supplies (non-c	2,000	1,500	(500)	-25%	
66	4420	Computers and IT Supplies (non-capita	7,540	7,540	-	0%	
69	4990	Contingency	75,000	25,000	(50,000)	-67%	
70		<b>Total Supplies</b>	<b>106,240</b>	<b>45,690</b>	<b>(60,550)</b>	<b>-57%</b>	
71	5210	Conference Fees	47,845	28,345	(19,500)	-41%	Savings due to school closure
72	5215	Travel - Mileage, Parking, Tolls	8,450	4,750	(3,700)	-44%	
73	5220	Travel - Airfare & Lodging	18,500	4,600	(13,900)	-75%	Savings due to school closure
74	5225	Travel - Meals & Entertainment	8,450	2,850	(5,600)	-66%	
75	5305	Professional Dues & Memberships	25,049	28,049	3,000	12%	
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	30,000	15,000	100%	
88	5804	Legal Fees	81,000	70,000	(11,000)	-14%	Amount reduced to align with actual spend
91	5810	Contracted Services	417,500	351,000	(66,500)	-16%	Savings from school closure
93	5810.002	Student Information & Assessment	61,500	61,500	-	0%	
95	5810.004	Intervention & Consultation	21,250	5,250	(16,000)	-75%	Savings from school closure
96	5810.005	Psychological Services	17,148	5,000	(12,148)	-71%	
99	5810.008	Information Technology	109,770	109,770	-	0%	
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	83,200	(45,000)	-35%	Savings from school closure
107	5851	Professional Development	30,000	15,000	(15,000)	-50%	
108	5853	Payroll Processing Fees	40,000	38,000	(2,000)	-5%	
111	5905	Company Cell Phones	16,000	16,000	-	0%	
112	5910	Internet and Wifi	4,300	4,300	-	0%	
113	5915	Postage and Delivery	-	2,200	2,200		
115	5992	Bank fees	2,000	1,000	(1,000)	-50%	
118		<b>Total Contract Services</b>	<b>1,069,662</b>	<b>878,514</b>	<b>(191,148)</b>	<b>-18%</b>	
119							

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
120		Total Salaries & Benefits	2,768,984	2,653,859	(115,126)	-4%	
121		Total Supplies	106,240	45,690	(60,550)	-57%	
122		Total Contract Services	1,069,662	878,514	(191,148)	-18%	
123		<b>Total Expenses</b>	<b>3,944,886</b>	<b>3,578,063</b>	<b>(366,824)</b>	<b>-9%</b>	
124							
125		<b>Net Income</b>	<b>2,500,000</b>	<b>2,500,000</b>			

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	A	B	C	H	K	L	
1		<b>Summary</b>					
					<b>Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)</b>	<b>% Variance (C) vs. (A)</b>	
2	<b>Account #</b>	<b>Account Title</b>	<b>FY2021 1st Interim Budget (A)</b>	<b>FY2021 2nd Interim Budget (C)</b>			
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	5,736,493	5,948,359	211,865	4%	
5	8012	Education Protection Account Entitlement	2,540,030	2,084,871	(455,159)	-18%	
6	8096	In Lieu of Property Taxes	2,328,053	2,986,049	657,996	28%	
7	8181	Special Education - Federal	130,920	128,963	(1,958)	-1%	
8	8220	Child Nutrition Programs - Fed	388,741	271,588	(117,153)	-30%	
9	8290	Federal Title I - Basic Grant	302,813	300,968	(1,845)	-1%	
10	8295	Federal Title II - Teacher and Principal Training	40,930	42,412	1,482	4%	
11	8296	Federal Title III - LEP	27,342	31,574	4,232	15%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,417	445	2%	
13	8299	CARES LLM and ESSER Funding	1,158,934	1,169,339	10,405	1%	
14	8311	State - Special Education	654,600	644,813	(9,788)	-1%	
15	8520	Child Nutrition Programs - State	25,871	20,540	(5,331)	-21%	
16	8545	School Fac Lease Rmbsmnt SB740	1,006,974	1,030,237	23,263	2%	
17	8550	Mandate Block Grand Funding CA	28,242	28,662	420	1%	
18	8560	State Lottery	204,315	206,389	2,074	1%	
20	8592	After School Program Grant	177,559	177,559	-	0%	
21	8621	Measure G Parcel Tax	275,347	295,830	20,483	7%	
24	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
25	8981	Scully Related Entity (SRE)	13,119,366	10,238,392	(2,880,974)	-22%	
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 Services)	1,068,715	1,068,715	-	0%	
30		<b>Total Income</b>	<b>30,552,217</b>	<b>28,012,676</b>	<b>(2,539,541)</b>	<b>-8%</b>	

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	A	B	C	H	K	L
			FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
31						
36		<b>Expenses</b>				
37	1100	Teacher Salaries	4,522,565	4,243,695	(278,870)	-6%
38	1103	Substitute Teacher Salaries	72,250	46,750	(25,500)	-35%
39	1200	Certificated Pupil Support	604,050	588,153	(15,897)	-3%
40	1300	Certificated Supervisor & Administrator Salaries	1,259,900	1,248,592	(11,308)	-1%
41	1409	Certificated Special Temporary COLA Bonus	1,727,000	1,627,000	(100,000)	-6%
42	1900	Certificated Other Salaries	347,359	319,463	(27,896)	-8%
43	2100	Classified Instructional Aide Salaries	706,772	507,826	(198,946)	-28%
44	2200	Classified Support Staff Salaries	621,438	607,734	(13,704)	-2%
45	2300	Classified Supervisor & Administrator Salaries	2,497,684	2,390,969	(106,715)	-4%
46	2400	Classified Clerical and Office Salaries	723,847	679,512	(44,335)	-6%
47	2900	Classified Other Salaries	117,403	97,688	(19,715)	-17%
48		<b>Total Salaries</b>	<b>13,200,268</b>	<b>12,357,382</b>	<b>(842,886)</b>	<b>-6%</b>
49	3101	Certificated STRS	1,592,658	1,506,175	(86,483)	-5%
50	3301	Certificated Social Security/Medicare	477,012	448,705	(28,308)	-6%
51	3401	Certificated Health & Welfare Benefits	1,836,136	1,639,571	(196,565)	-11%
52	3501	Certificated Unemployment Insurance	66,001	61,787	(4,214)	-6%
53	3601	Certificated Workers Comp Insurance	171,603	160,646	(10,958)	-6%
54	3701	Certificated Retirement Match	160,512	158,357	(2,155)	-1%
55	3999	Accrued Paid Time Off	223,312	223,312	-	0%
56		<b>Total Benefits</b>	<b>4,527,235</b>	<b>4,198,552</b>	<b>(328,683)</b>	<b>-7%</b>
57		<b>Total Salaries &amp; Benefits</b>	<b>17,727,503</b>	<b>16,555,935</b>	<b>(1,171,569)</b>	<b>-7%</b>
58						
59	4100	Approved Textbooks and Core Curricula Mate	222,656	182,218	(40,438)	-18%
60	4200	Books and Other Reference Materials	3,500	3,500	-	0%
61	4315	Custodial Supplies	68,000	68,000	-	0%
62	4325	Instructional Materials & Supplies	230,125	197,375	(32,750)	-14%
63	4330	Office Supplies	15,700	8,350	(7,350)	-47%
64	4390	Other Food	10,250	4,550	(5,700)	-56%
65	4410	Furniture, Equipment & Supplies (non-capitaliz	11,000	19,700	8,700	79%
66	4420	Computers and IT Supplies (non-capitalized)	610,945	580,945	(30,000)	-5%
67	4710	Student Food Services	486,852	311,500	(175,352)	-36%
68	4910	Emergency Supplies	2,500	2,500	-	0%
69	4990	Contingency	77,461	27,461	(50,000)	-65%
70		<b>Total Supplies</b>	<b>1,738,989</b>	<b>1,406,099</b>	<b>(332,890)</b>	<b>-19%</b>

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	A	B	C	H	K	L
					Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title	FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)		
71	5210	Conference Fees	128,295	75,845	(52,450)	-41%
72	5215	Travel - Mileage, Parking, Tolls	9,950	5,750	(4,200)	-42%
73	5220	Travel - Airfare & Lodging	23,000	4,600	(18,400)	-80%
74	5225	Travel - Meals & Entertainment	10,450	2,850	(7,600)	-73%
75	5305	Professional Dues & Memberships	41,507	44,507	3,000	7%
76	5421	General Liability Insurance	175,006	175,006	-	0%
77	5510	Utilities - Gas and Electric	336,000	108,500	(227,500)	-68%
78	5515	Janitorial, Gardening Services & Supplies	373,800	223,800	(150,000)	-40%
79	5525	Utilities - Waste	48,000	20,000	(28,000)	-58%
80	5530	Utilities - Water	47,200	49,500	2,300	5%
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	25,000	(3,000)	-11%
84	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%
85	5617	Repairs and Maintenance - Non-computer Equ	3,000	3,000	-	0%
86	5618	Repairs & Maintenance - Auto	1,500	1,500	-	0%
87	5803	Accounting Fees	15,000	30,000	15,000	100%
88	5804	Legal Fees	81,000	70,000	(11,000)	-14%
89	5805	External Management and Administrative Fees	-	-	-	
90	5806	County Oversight Fees	107,000	107,000	-	0%
91	5810	Contracted Services	602,400	537,900	(64,500)	-11%
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	319,485	40,500	(278,985)	-87%
95	5810.004	Intervention & Consultation	238,816	222,816	(16,000)	-7%
96	5810.005	Psychological Services	705,700	693,552	(12,148)	-2%
97	5810.006	Substitute Teachers	60,000	40,000	(20,000)	-33%
98	5810.007	Interscholastics - Coaches	78,000	58,000	(20,000)	-26%
99	5810.008	Information Technology	994,652	994,652	-	0%
100	5810.009	Outsourced Teaching	-	-	-	
101	5811	College Application Fees	32,000	17,000	(15,000)	-47%
102	5812	College Entrance Exams	-	-	-	
103	5820	Recruiting - Students	11,000	10,000	(1,000)	-9%
104	5821	Printing and Reproduction	25,500	22,500	(3,000)	-12%
105	5840	Entrance, Admission, & Ticket Fees (not staff	64,400	11,400	(53,000)	-82%

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			FY2021 1st Interim Budget (A)	FY2021 2nd Interim Budget (C)	Variance FY21 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
106	5850	Staff Recruitment	130,200	83,200	(47,000)	-36%
107	5851	Professional Development	91,500	76,500	(15,000)	-16%
108	5853	Payroll Processing Fees	40,000	38,000	(2,000)	-5%
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	92,000	92,000	-	0%
112	5910	Internet and Wifi	89,300	89,300	-	0%
113	5915	Postage and Delivery	24,300	26,500	2,200	9%
114	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
115	5992	Bank fees	2,000	1,000	(1,000)	-50%
116	6900	Depreciation and Ammortization	25,000	18,201	(6,799)	-27%
117	INCO.EXP	5895 Central Office (Shared Services Allocatio	1,068,715	1,068,715	-	0%
118		<b>Total Contract Services</b>	<b>8,535,725</b>	<b>7,500,643</b>	<b>(1,035,082)</b>	<b>-12%</b>
119						
120		Total Salaries & Benefits	17,727,503	16,555,935	(1,171,569)	-7%
121		Total Supplies	1,738,989	1,406,099	(332,890)	-19%
122		Total Contract Services	8,535,725	7,500,643	(1,035,082)	-12%
123		<b>Total Expenses</b>	<b>28,002,217</b>	<b>25,462,676</b>	<b>(2,539,541)</b>	<b>-9%</b>
124						
125		<b>Net Income</b>	<b>2,550,000</b>	<b>2,550,000</b>		