



Executive Summary – Original Budget (2nd DRAFT) Report for FY 2021-22

May 13, 2021

Revenues Summary (Compared with the FY'21 Original Budget):

- Government revenues **increased** by **\$3,914,319** or **27%**.
- John and Regina Scully Philanthropy (JRS) contributions **decreased** by **\$1,547,677** or **13%**.

Expenses Summary (Compared with the FY'21 Original Budget):

- The total expenses (excluding central office shared service allocation, which is offset by the central office shared service revenue) **increased** by **\$2,366,642** or **8%**.
 - MWA – “School” expenses **increased** by **\$2,924,959** or **12%**.
 - Central Office expenses **decreased** by **\$558,316** or **14%**.

Please note that we used the **FY'21 Original Budget**, instead of the *FY'21 2nd Interim Budget* (or the projected actuals for FY'21) as the primary basis of comparisons here. Just like in the *FY'21 Original Budget*, we made the same assumptions that the school would **re-open for the full year** in the *FY'22 Original Budget (2nd DRAFT)*. This approach allows for a more “apples to apples” comparison. Nonetheless, we included the comparisons with **both** the *FY'21 Original Budget* and the *FY'21 2nd Interim Budget* in **Appendix B - “Summary Financials”** starting from page four.

Key Overview for the FY'22 Original Budget (2nd DRAFT)

The following items highlight the **key changes** from the *FY'21 Original Budget* to the ***FY'22 Original Budget (2nd DRAFT)***:

1. **Government Revenues – Projected increase of \$3,914,319 (27%)** due to:
 - a. The net enrollment increase of 49 students (Year 5 of 8 of student enrollment expansion, see Appendix C)
 - b. The 3.84% COLA on the Local Control Funding Formula (LCFF) state funding
 - c. The estimated total of \$2.5M federal and state Covid-19 relief funds
2. **Personnel Expense –**
 - a. Four new core teachers and two additional teacher residents to accommodate the enrollment increase
 - b. More staffing and service provider support to address student psychological and social-emotional needs
 - c. COLA salary increase of 3.3% for all employees & adjusting teacher salary scale (competitive in the market)
3. **Special Education Expense** – In addition to one more SPED teacher and one more SPED aide, we added a contract for the Non-Public School Placement for a student as required by the Individualized Educational Plan (IEP).
4. **COVID-19 Related Expense** – We added additional cleaning supplies, Covid-19 testing services, Pre-Certification Health Check App, and Covid-19 Contact Monitor to ensure a safe return to school.
5. **Computers and IT Supplies Expense** – We saved on the laptop upgrades that were already purchased in the FY'21 and added more mobile hot spots for new students.
6. **Travel and Conference Expense** – We anticipate that many conferences will continue to be held virtually post-pandemic, and reduced the PD and travel expenses across the board.

Summary of Changes Between the 2nd Draft and the 1st Draft of the FY'22 Original Budget (Presented to the FAC on Feb 25, 2021)

Compared with the 1st Draft of the FY'22 Original Budget, the overall expenses increase was more than offset by the government revenue increase, resulting in a net decrease of JRS contributions of about \$1M.

- Government revenues **increased** by **\$1,501,886** or **8%**.
- Expenses (excluding central office shared service allocation) **increased** by **\$505,041** or **2%**.
- JRS contributions **decreased** by **\$996,845** or **9%**.

GOVERNMENT REVENUES: 2nd Draft vs. 1st Draft of the FY'22 Original Budget – TOTAL CHANGES – INCREASED BY \$1,501,886 (8%)

- Government revenues projected to **increase** by **\$1,501,886 (8%)**
 1. Expanded Learning Opportunities Grant
 2. Elementary and Secondary School Emergency Relief (ESSER) III Funds

EXPENDITURES (MWA/MWAS): 2nd Draft vs. 1st Draft of the FY'22 Original Budget – TOTAL CHANGES – INCREASED BY \$505,041 (2%)

I. Salaries and Benefits - Increased by **\$152,274 (1%)**

- Increased teacher salary scales by three percentage points (from 3.3% to 6.3%)
- CalSTRS contribution rate expected to increase from 15.92% to 16.92%
- Added new positions:
 1. Two teacher Residents
 2. Spring Acceleration Academy & Applied Tech Summer Lead Stipends (to be paid by the Expanded Learning Opportunities Grant)
- Saved on eliminating an existing position (expected to be transferred to MWF)
 3. Managing Director of Community Engagement

II. Supplies – Increased by **\$51,500 (4%)**

- Increased COVID-19 cleaning supplies

III. Contract Services - Increased by **\$301,267 (3%)**

- Added Covid-19 Contact Administrator (contracted position)
- Added Pre-Certification Health Check App
- Added tuition for the two new teacher residents
- Added structure enrichment contract (to be paid by the Expanded Learning Opportunities Grant)
- Added power washing for school buildings (used to be paid by MWF)
- Added Student Loan Repayment Benefit
- Added ARC Fertility Benefit

JRS CONTRIBUTIONS: 2nd Draft vs. 1st Draft of the FY'22 Original Budget – TOTAL CHANGES – DECREASED BY \$964,165 (-9%)

- Assuming MWA receives the annual John and Jessica Fullerton gift from Marin Community Foundation, the total projected John & Regina Scully (JRS) contribution for FY'22 is **\$9,991,719**.

Appendix A

Detailed Summary of Changes (FY'21 Original Budget to the FY'22 Original Budget (2nd DRAFT)

MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES (EXCLUDING CENTRAL OFFICE SHARED SERVICE ALLOCATION) – INCREASED BY \$2,924,959 (12%)

- I. **Salaries and Benefits - Increased by \$2,293,342 (15%)**
 - 3.3% Cost of Living Adjustments (COLA) on all salaries
 - Increases in salaries for the teacher salary scale by three percentage points (from 3.3% to 6.3%)
 - CalSTRS contribution rate expected to increase from 15.92% to 16.92%
 - Moved Teacher Residents from the Central Office budget to MWA – “School” budget
 - Added new positions (see **Appendix D** on **page 8** for details)

- II. **Supplies - Decreased by \$39,007 (-3%)**
 - Saved on laptop upgrades
 - Added “Conversational Artificial Intelligence Platform” for the College and Career Counseling Dept.
 - Added COVID-19 cleaning supplies
 - Added 250 mobile hot spots

- III. **Contracted Services - Increased by \$670,624 (9%)**
 - Increased premium for the general liability insurance
 - Increased school rent due to higher SB 740 School Facilities Funding rate
 - Increased various IT services to support distance learning and remote work
 - Increased SPED services on Non-Public School (NPS) Placement and transportation
 - Added confidential translation services
 - Added Covid-19 Contact Administrator (contracted position)
 - Added Pre-Certification Health Check App
 - Added tuition for the two new teacher residents
 - Added structure enrichment contract (to be paid by the Expanded Learning Opportunities Grant)
 - Added power washing for school buildings (used to be paid by MWF)
 - Decreased conference fees and travel expenses
 - Decreased Interventionists and psychologist services

CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – DECREASED BY \$558,316 (-14%)

- II. **Salaries and Benefits - Decreased by \$337,455 (-11%)**
 - Moved Teacher Residents from the Central Office budget to MWA – “School” budget
 - Removed Managing Director of Community Engagement position (expected to be transferred to MWF)

- III. **Supplies – Decreased by \$57,015 (-34%)**
 - Saved on staff laptops and docking stations upgrades (purchase made in FY'21 already)
 - Decreased contingency budget

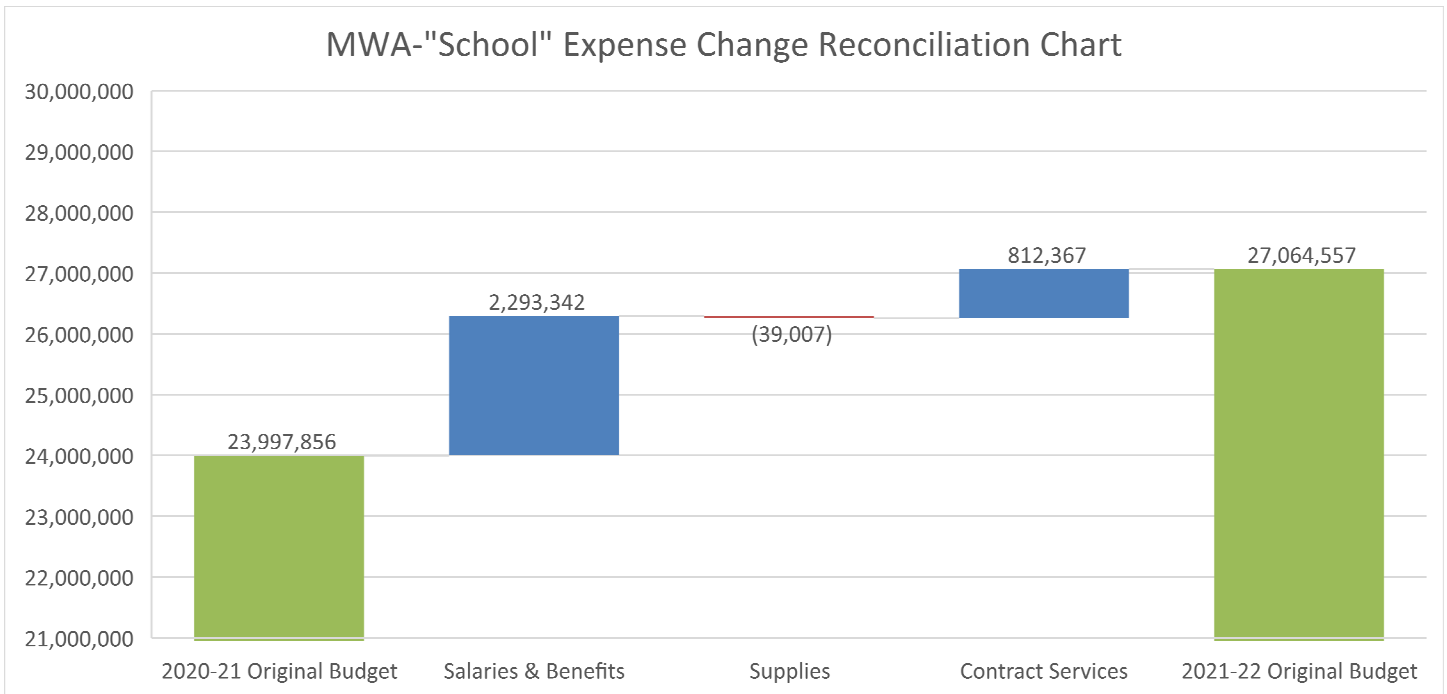
- IV. **Contracted Services - Decreased by \$163,846 (-16%)**
 - Saved on professional development and conference fees
 - Saved on staff recruitment travel expenses
 - Moved teacher residents’ tuitions from the Central Office budget to MWA – “School” budget
 - Added Student Loan Repayment Benefit
 - Added ARC fertility benefit

Appendix B – Summary Financials

FY'22 Original Budget Summary Financials for MWA – “School”

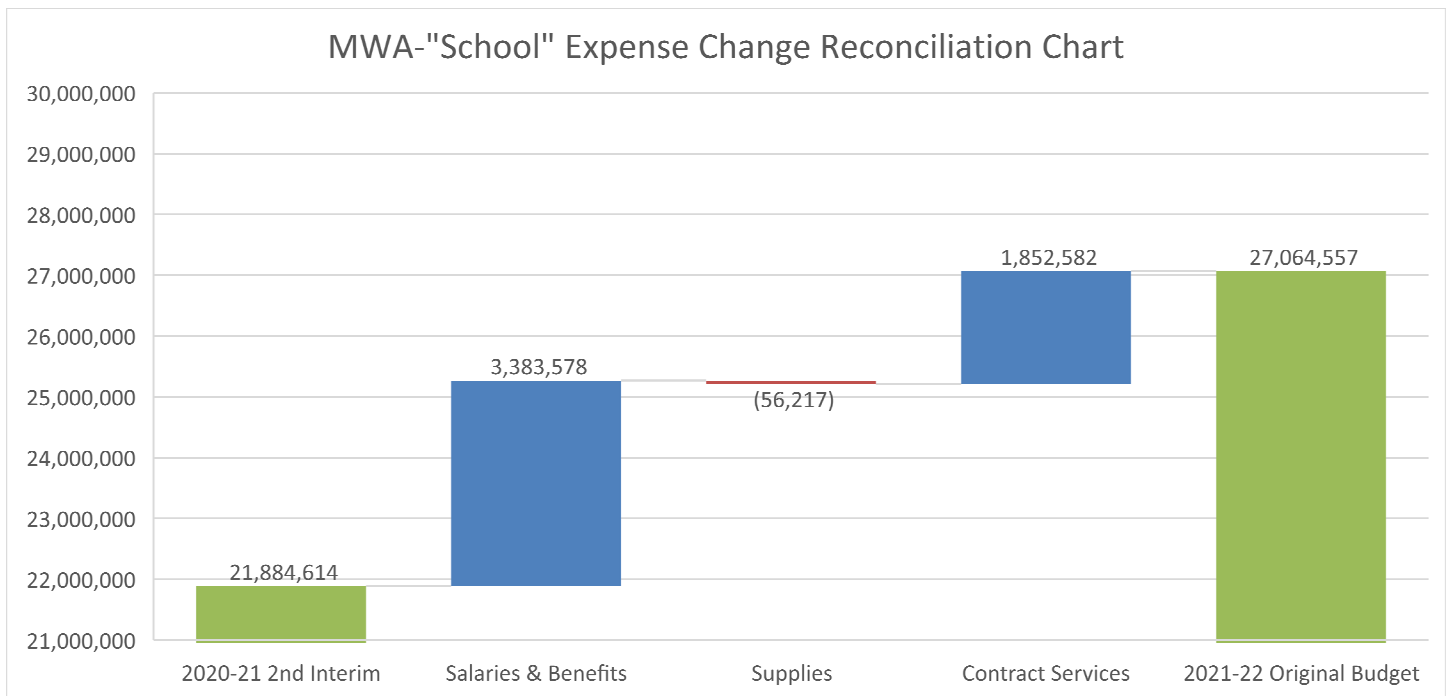
MWA – “School” – Compare *FY'22 Original Budget (2nd DRAFT)* to *FY'21 Original Budget*

Location	2020-21 Original Budget	2021-22 Original Budget 2 nd DRAFT	\$ Variance	% Variance
Revenues				
Government	\$14,252,588	\$18,166,907	\$3,914,319	27%
Donation	\$1,315,000	\$1,315,000	0	0%
JRS	\$8,480,268	\$7,632,650	-\$847,618	-10%
Total Revenues	\$24,047,856	\$27,114,557	\$3,066,701	13%
Expenses				
Salaries/Benefits	\$14,992,312	\$17,285,654	\$2,293,342	15%
Supplies	\$1,343,199	\$1,304,192	-\$39,007	-3%
Contracted Services	\$7,662,345	\$8,474,711	\$812,367	11%
Total Expenses	\$23,997,856	\$27,064,557	\$3,066,701	13%
Revenues – Government per ADA	\$13,613	\$16,667	\$3,054	22%
Expenses – Cost per Student (Exclude CO Fees)	\$21,017	\$23,845	\$2,828	13%



MWA – “School” – Compare FY’22 Original Budget (2nd DRAFT) to FY’21 2nd Interim Budget

Location	2020-21 2 nd Interim Budget	2021-22 Original Budget 2 nd DRAFT	\$ Variance	% Variance
Revenues				
Government	\$15,390,569	\$18,166,907	\$2,776,338	18%
Donation	\$1,315,000	\$1,315,000	0	0%
JRS	\$5,229,044	\$7,632,650	\$2,403,606	46%
Total Revenues	\$21,934,613	\$27,114,557	\$5,179,944	24%
Expenses				
Salaries/Benefits	\$13,902,076	\$17,285,654	\$3,383,578	24%
Supplies	\$1,360,409	\$1,304,192	-\$56,217	-4%
Contracted Services	\$6,622,129	\$8,474,711	\$1,852,583	28%
Total Expenses	\$21,884,614	\$27,064,557	\$5,179,944	24%
Revenues – Government per ADA	\$14,762	\$16,667	\$1,905	13%
Expenses – Cost per Student (Exclude CO Fees)	\$19,167	\$23,845	\$4,678	24%



FY'22 Original Budget Summary Financials for MWA Central Office

MWA Central Office – Compare FY'22 Original Budget (2nd DRAFT) to FY'21 Original Budget

Location	2020-21 Original Budget	2021-22 Original Budget 2 nd DRAFT	\$ Variance	% Variance
Revenues				
JRS	\$3,059,127	\$2,359,069	-\$700,059	-23%
Central Office (Shared Services Allocation)	\$1,068,715	\$1,210,457	141,743	13%
Total Revenues	\$4,127,842	\$3,569,526	-\$558,316	-14%
Expenses				
Salaries/Benefits	\$2,957,561	\$2,620,106	-\$337,455	-11%
Supplies	\$169,115	\$112,100	-\$57,015	-34%
Contracted Services	\$1,001,166	\$837,320	-\$163,846	-16%
Total Expenses	\$4,127,842	\$3,569,526	-\$558,316	-14%

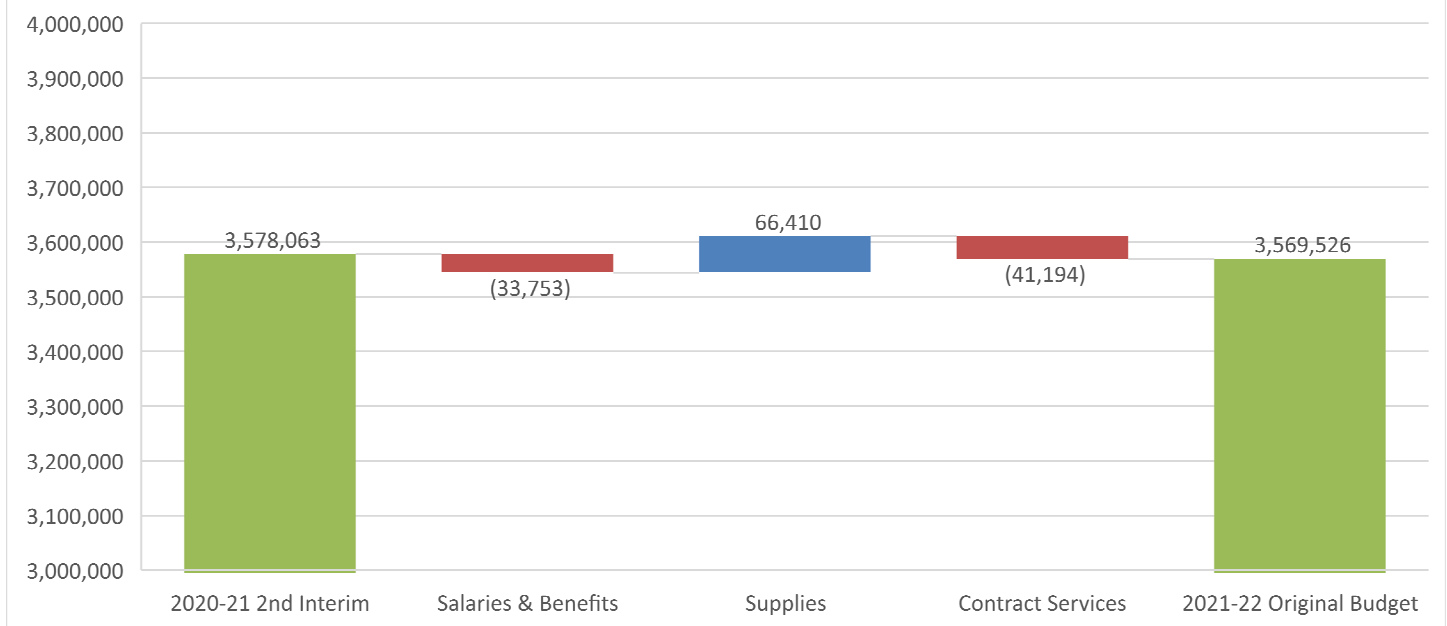
MWA Central Office Expense Change Reconciliation Chart



MWA Central Office – Compare *FY'22 Original Budget (2nd DRAFT)* to *FY'21 2nd Interim Budget*

Location	2020-21 2 nd Interim Budget	2021-22 Original Budget 2 nd DRAFT	\$ Variance	% Variance
Revenues				
JRS	\$2,509,348	\$2,359,069	-\$150,279	-6%
JRS – Repayment of PPP Loan & Interest	\$2,500,000	0	-\$2,500,000	-100%
Central Office (Shared Services Allocation)	\$1,068,715	\$1,210,457	\$141,742	13%
Total Revenues	\$6,078,063	\$3,569,526	-\$2,508,537	-41%
Expenses				
Salaries/Benefits	\$2,653,859	\$2,620,106	-\$33,753	-1%
Supplies	\$45,690	\$112,100	\$66,410	145%
Contracted Services	\$878,514	\$837,320	-\$41,194	-5%
Total Expenses	\$3,578,063	\$3,569,526	-\$8,537	0%

MWA Central Office Expense Change Reconciliation Chart



Appendix C – Enrollment Projections

Enrollment Projections

MWA – “School”	2020-21	2021-22	2022-23	2023-24
Middle School	672	672	672	672
Upper School	414	463	513	564
Total	1,086	1,135	1,185	1,236
ADA@96%	1,043	1,090	1,137	1,187

Appendix D – New Positions for FY’22

New Positions Added for 2021-22:

The positions listed are considered “new” but not all are net additional positions (e.g. #2 & 10)

1. 4 new core teachers
2. 3 full-time interventionists (converted from part-time interventionist positions and the math specialist position)
3. 1 Social Worker
4. 1 Holistic Support Center Coordinator
5. 1 Middle School Special Education Teacher
6. 1 Special Education Aide
7. 1 IT User Application Administrator
8. 1 On-Site Translator
9. 2 additional teacher Residents
10. Spring Acceleration Academy & Applied Tech Summer Lead Stipends (to be paid by the Expanded Learning Opportunities Grant)

Making Waves Academy
Budget FY2022

MWA - "School"
Original Budget
Version 2

	A	B	C	D	H	K	L	M
2	Acct #	Account/Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
3		Income						
4	8011	State Aid - General Apportionment	6,196,834	5,948,359	7,799,857	1,603,023	26%	
5	8012	Education Protection Account Entitlement	1,603,576	2,084,871	1,148,117	(455,459)	-28%	Enrollment increase and 3.84% COLA increase based on the Governor's January budget proposal.
6	8096	In Lieu of Property Taxes	2,947,857	2,986,049	3,156,599	208,742	7%	
7	8181	Special Education - Federal	130,920	128,963	136,200	5,280	4%	
8	8220	Child Nutrition Programs - Fed	388,741	271,588	388,741	-	0%	
9	8290	Federal Title I - Basic Grant	303,699	300,968	294,297	(9,402)	-3%	
10	8295	Federal Title II - Teacher and Principal Training	43,560	42,412	41,472	(2,088)	-5%	
11	8296	Federal Title III - LEP	30,205	31,574	34,022	3,817	13%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,417	21,972	-	0%	
13	8299	CARES LLM and ESSER Funding		1,169,339	1,020,000	1,020,000		2nd round of the Federal COVID-19 Relief Funding
14	8305	ESSER Funding III			733,333	733,333		Budget only 1/3
15	8311	State - Special Education	578,143	644,813	681,000	102,857	18%	Enrollment increase
16	8520	Child Nutrition Programs - State	25,871	20,540	25,871	-	0%	
17	8525	Expanded Learning Opportunity Grant			768,553	768,553		
18	8545	School Fac Lease Rmbsmnt SB740	1,264,312	1,030,237	1,183,396	(80,916)	-6%	10% reduction from the funding rate due to the program maybe running at a deficit.
19	8550	Mandate Block Grand Funding CA	28,886	28,662	29,871	985	3%	
20	8560	State Lottery	216,804	206,389	216,871	67	0%	
22	8592	After School Program Grant	177,559	177,559	177,559	-	0%	
23	8621	Measure G Parcel Tax	293,650	295,830	309,177	15,527	5%	
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	1,200,000	-	0%	
27	8981	John Regina Scully (JRS)	8,480,268	5,229,044	7,632,650	(847,618)	-10%	
28	8986	School Supplies	6,000	6,000	6,000	-	0%	
29	8988	In-Kind Donations	9,000	9,000	9,000	-	0%	
30	8990	Contribution - Restricted	100,000	100,000	100,000	-	0%	
32		Total Income	24,047,856	21,934,613	27,114,557	3,066,701	13%	
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Budget FY2022**

**MWA - "School"
Original Budget
Version 2**

	A	B	C	D	H	K	L	M
2	Acct #	Account/Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
38		Expenses						
39	1100	Teacher Salaries	4,605,620	4,243,695	5,348,635	743,015	16%	Variance from: • Added 4 new teachers in FY22 • Teacher salary study increase • COLA Increase
40	1103	Substitute Teacher Salaries	98,000	46,750	86,359	(11,641)	-12%	Hired staff at a lower rate than what was budgeted in FY21's Original Budget
41	1200	Certificated Pupil Support	558,281	588,153	730,784	172,503	31%	Variance from: • Added new social worker position in FY22 • Reclassified salary for Career Service Coordinator from Account 1900-Certificated Other Salaries to 1200-Certificated Pupil Support
42	1300	Certificated Supervisor & Administrator Salaries	1,253,772	1,248,592	1,313,051	59,279	5%	Variance from: • COLA Increase • True-up adjustments for MWA Staff
43	1409	Certificated Special Temporary COLA Bonus	1,548,000	1,451,000	1,800,000	252,000	16%	Increase for the new positions added in FY22
44	1900	Certificated Other Salaries	475,120	319,463	353,832	(121,288)	-26%	Variance from: • Reclassified salary for Career Service Coordinator from Account 1900-Certificated Other Salaries to 1200-Certificated Pupil Support
45	2100	Classified Instructional Aide Salaries	636,369	507,826	964,744	328,375	52%	Variance from: • Added 3 new Interventionist position in FY22 • Added 2 new Teacher Residents • Added new SPED Aid position in FY22 • COLA Increase
46	2200	Classified Support Staff Salaries	637,891	607,734	652,921	15,030	2%	COLA Increase
47	2300	Classified Supervisor & Administrator Salaries	727,858	666,655	742,955	15,097	2%	
48	2400	Classified Clerical and Office Salaries	655,205	547,547	934,525	279,320	43%	Variance from: New positions in FY22: • User Application Administrator • On-site Translator • Holistic Support Center Coordinator • COLA Increase Stipends for Extended Learning Opportunity Grant: • Spring Acceleration Academy • Applied Tech Summer Lead
49	2900	Classified Other Salaries	132,146	97,688	139,293	7,147	5%	
50		Total Salaries	11,328,262	10,325,103	13,067,099	1,738,837	15%	

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	A	B	C	D	H	K	L	M
2	Acct #	Account/Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
51	3101	Certificated STRS	1,171,118	1,431,669	1,407,373	236,255	20%	Variance from: • Reclassified eligible positions after internal CalSTRS audit • New positions in FY22 • CalSTRS contribution rate increase (From FY22 budget v1: 15.92% to v2: 16.92%)
52	3301	Certificated Social Security/Medicare	420,660	328,551	436,689	16,028	4%	
53	3401	Certificated Health & Welfare Benefits	1,594,817	1,410,799	1,880,525	285,709	18%	
54	3501	Certificated Unemployment Insurance	56,641	51,626	65,805	9,164	16%	Increase for the new positions added in FY22
55	3601	Certificated Workers Comp Insurance	147,267	134,226	171,094	23,827	16%	
56	3701	Certificated Retirement Match	150,482	97,037	134,003	(16,479)	-11%	Reclassified positions to receive CalSTRS instead after the internal audit
57	3999	Accrued Paid Time Off	123,066	123,066	123,066	-	0%	
58		Total Benefits	3,664,051	3,576,973	4,218,555	554,504	15%	
59		Total Salaries & Benefits	14,992,313	13,902,076	17,285,654	2,293,342	15%	
60								
61	4100	Approved Textbooks and Core Curricula Materials	162,656	182,218	169,000	6,344	4%	
62	4200	Books and Other Reference Materials	3,000	1,000	3,000	-	0%	
63	4315	Custodial Supplies	38,000	68,000	100,000	62,000	163%	Increase due to the fact that COVID might still linger around after re-opening
64	4325	Instructional Materials & Supplies	224,125	197,375	289,375	65,250	29%	Net Increase, CCC request - An upcoming proposal for a Conversational AI Platform (bot), estimated at \$70,000 for LivePerson
65	4330	Office Supplies	-	-	1,500	1,500	100%	
66	4390	Other Food	9,750	3,750	9,000	(750)	-8%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	11,500	18,200	9,000	(2,500)	-22%	
68	4420	Computers and IT Supplies (non-capitalized)	394,355	573,405	221,465	(172,890)	-44%	Computer upgrades were made in last fiscal year
69	4710	Student Food Services	486,852	311,500	486,852	-	0%	
70	4910	Emergency Supplies	2,500	2,500	5,000	2,500	100%	
71	4990	Contingency	10,461	2,461	10,000	(461)	-4%	
72		Total Supplies	1,343,199	1,360,409	1,304,192	(39,007)	-3%	
73	5210	Conference Fees	92,450	47,500	84,375	(8,075)	-9%	
74	5215	Travel - Mileage, Parking, Tolls	3,500	1,000	6,625	3,125	89%	Projected that travel will not be back to normal when school re-opens
75	5220	Travel - Airfare & Lodging	46,350	-	21,275	(25,075)	-54%	
76	5225	Travel - Meals & Entertainment	27,600	-	16,050	(11,550)	-42%	
77	5305	Professional Dues & Memberships	16,458	16,458	16,000	(458)	-3%	
78	5421	General Liability Insurance	121,000	175,006	193,006	72,006	60%	Increase due to higher-than-expected premium in FY21
79	5510	Utilities - Gas and Electric	336,000	108,500	336,000	-	0%	
80	5515	Janitorial & Gardening Services	660,000	223,800	700,000	40,000	6%	Increase due to the fact that COVID might still linger around after re-opening
81	5525	Utilities - Waste	48,000	20,000	48,000	-	0%	
82	5530	Utilities - Water	47,200	49,500	49,500	2,300	5%	
83	5605	Equipment Leases and Rentals	148,800	148,800	148,800	-	0%	
84	5610	Occupancy Rent	1,685,749	1,685,749	1,753,179	67,430	4%	

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Budget FY2022

MWA - "School"
Original Budget
Version 2

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85	5612	Additional Facilities Use Fees	28,000	25,000	28,000	-	0%	
86	5615	Repairs and Maintenance - Building	100,000	100,000	140,000	40,000	40%	Increase due to buildings no longer under warranty
87	5617	Repairs and Maintenance - Non-computer Equipment	3,000	3,000	3,000	-	0%	
88	5618	Repairs & Maintenance - Auto	1,500	1,500	1,500	-	0%	
92	5806	County Oversight Fees	107,000	107,000	107,000	-	0%	
93	5810	Contracted Services	185,000	186,900	411,267	226,267	122%	Variance due to : <ul style="list-style-type: none"> • Consultant service for College & Career • Confidential Translation Services for Social Workers, Clinicians, and Deans • Contact Administrator • Power Washing • COVID Testing • Structure Enrichment (Part of Extended Learning Opportunity Grant)
94	5810.001	Food Service Administration	1,000	1,000	1,000	-	0%	
96	5810.003	Student Transportation	565,970	40,500	565,970	-	0%	
97	5810.004	Intervention & Consultation	180,599	217,566	175,000	(5,599)	-3%	
98	5810.005	Psychological Services	683,592	688,552	565,000	(118,592)	-17%	Reduced due to bringing on Interventionists and social worker in-house.
99	5810.006	Substitute Teachers	60,000	40,000	60,000	-	0%	
100	5810.007	Interscholastic - Coaches	78,000	58,000	82,000	4,000	5%	
101	5810.008	Information Technology	693,362	884,882	832,707	139,345	20%	Distance learning and remote work Related software: i.e. DocuSign, Asana, Pre-Certification Health Check App and etc.
103	5811	Student Exam Fees	32,000	17,000	17,000	(15,000)	-47%	Reduced to align actual spending trends from prior fiscal year.
105	5820	Recruiting - Students	1,000	-	1,000	-	0%	
106	5821	Printing and Reproduction	24,000	21,000	22,500	(1,500)	-6%	
107	5840	Entrance, Admission, & Ticket Fees (not staff conference	74,400	11,400	52,400	(22,000)	-30%	Savings due to school closure
108	5850	Staff Recruitment	2,000	-	1,000	(1,000)	-50%	
109	5851	Professional Development	-	61,500	97,500	97,500	100%	<ul style="list-style-type: none"> • Moved \$60K from MWA-CO in Budget v1 due to shift of Teacher Residency department to School • Increase in Budget v2 due to adding two more residents in budget. (Tuition is \$19.5K per year per resident)
111	5897	Special Ed Contract Services	400,000	400,000	500,000	100,000	25%	SPED Increase for NPS placements and student transportation
112	5898	Use Tax	1,000	1,000	1,000	-	0%	
113	5905	Company Cell Phones	34,000	76,000	77,200	43,200	127%	Increases for staff work from home usage & T-Mobile MiFi devices for students and staff
114	5910	Internet and Wifi	48,000	85,000	96,600	48,600	101%	Purchase of additional 250 mobile hotspots for incoming class
115	5915	Postage and Delivery	24,300	24,300	20,000	(4,300)	-18%	
116	5920	Landlines and Office Based Phones	7,800	7,800	7,800	-	0%	
118	6900	Depreciation and Amortization	25,000	18,201	25,000	-	0%	
119	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,068,715	1,068,715	1,210,457	141,743	13%	
120		Total Contract Services	7,662,345	6,622,129	8,474,711	812,367	11%	

Making Waves Academy
Budget FY2022

MWA - "School"
Original Budget
Version 2

	A	B	C	D	H	K	L	M
2	Acct #	Account/Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
121								
122		Total Salaries & Benefits	14,992,313	13,902,076	17,285,654	2,293,342	15%	
123		Total Supplies	1,343,199	1,360,409	1,304,192	(39,007)	-3%	
124		Total Contract Services	7,662,345	6,622,129	8,474,711	812,367	11%	
125		Total Expenses	23,997,856	21,884,614	27,064,557	3,066,701	13%	
143								
144		Net Income	50,000	50,000	50,000			

Making Waves Academy
Budget FY2022

MWA Central Office
Original Budget
Version 2

	A	B	C	D	H	K	L	M
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
3		Income						
27	8981	John Regina Scully (JRS)	3,059,128	5,009,348	2,359,069	(700,059)	-23%	
31	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,068,715	1,068,715	1,210,457	141,743	13%	
32		Total Income	4,127,842	6,078,063	3,569,526	(558,316)	-14%	
33								
37								
38		Expenses						
43	1409	Certificated Special Temporary COLA Bonus	216,000	176,000	168,000	(48,000)	-22%	Salary projection and true-up adjustments for MWA-CO staff
45	2100	Classified Instructional Aide Salaries	100,772	-	-	(100,772)	-100%	Teacher residents moved to MWA-School budget
47	2300	Classified Supervisor & Administrator Salaries	1,754,650	1,724,315	1,687,144	(67,506)	-4%	
48	2400	Classified Clerical and Office Salaries	172,800	131,965	136,438	(36,362)	-21%	Salary true-up adjustments for MWA-CO staff
50		Total Salaries	2,244,222	2,032,280	1,991,582	(252,640)	-11%	
51	3101	Certificated STRS	109,521	74,506	59,889	(49,632)	-45%	Savings from reclassification of staff not eligible for CalSTRS
52	3301	Certificated Social Security/Medicare	127,823	120,154	121,642	(6,181)	-5%	
53	3401	Certificated Health & Welfare Benefits	274,693	228,772	249,457	(25,236)	-9%	Savings from benefits projection and true-up adjustments for MWAS-CO staff
54	3501	Certificated Unemployment Insurance	11,221	10,161	9,958	(1,263)	-11%	
55	3601	Certificated Workers Comp Insurance	29,175	26,420	25,891	(3,284)	-11%	
56	3701	Certificated Retirement Match	60,660	61,319	62,740	2,080	3%	
57	3999	Accrued Paid Time Off	100,246	100,246	98,948	(1,298)	-1%	
58		Total Benefits	713,339	621,579	628,524	(84,815)	-12%	
59		Total Salaries & Benefits	2,957,561	2,653,859	2,620,106	(337,455)	-11%	
60								

Making Waves Academy
Budget FY2022

MWA Central Office
Original Budget
Version 2

	A	B	C	D	H	K	L	M
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
62	4200	Books and Other Reference Materials	3,125	2,500	2,500	(625)	-20%	
65	4330	Office Supplies	22,200	8,350	10,150	(12,050)	-54%	
66	4390	Other Food	4,500	800	2,500	(2,000)	-44%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	2,000	1,500	1,500	(500)	-25%	
68	4420	Computers and IT Supplies (non-capitalized)	37,290	7,540	20,450	(16,840)	-45%	Savings from staff laptops and docking stations upgrades (Purchase made in prior fiscal year)
71	4990	Contingency	100,000	25,000	75,000	(25,000)	-25%	Reduced to align with spending trends
72		Total Supplies	169,115	45,690	112,100	(57,015)	-34%	
73	5210	Conference Fees	79,234	28,345	33,500	(45,734)	-58%	Savings due to COVID-19
74	5215	Travel - Mileage, Parking, Tolls	13,700	4,750	6,900	(6,800)	-50%	
75	5220	Travel - Airfare & Lodging	55,750	4,600	13,500	(42,250)	-76%	Savings due to COVID-19
76	5225	Travel - Meals & Entertainment	21,865	2,850	5,450	(16,415)	-75%	
77	5305	Professional Dues & Memberships	28,049	28,049	23,500	(4,549)	-16%	
83	5605	Equipment Leases and Rentals	6,200	6,200	6,200	-	0%	
89	5803	Accounting Fees	15,000	30,000	30,000	15,000	100%	Increase for the federal single audit
90	5804	Legal Fees	56,000	70,000	70,000	14,000	25%	Increase to align with spending trends
93	5810	Contracted Services	202,500	351,000	268,000	65,500	32%	Variance from: • Reduction of contract services from different departments to align with spending trends: -\$34.5K • Student loan repayment benefit: \$60K • ARC fertility benefit: \$40K
95	5810.002	Student Information & Assessment	61,500	61,500	61,500	-	0%	
97	5810.004	Intervention & Consultation	51,250	5,250	20,000	(31,250)	-61%	Reduced to align with spending trends
98	5810.005	Psychological Services	21,148	5,000	5,000	(16,148)	-76%	
101	5810.008	Information Technology	101,770	109,770	101,770	-	0%	
105	5820	Recruiting - Students	10,000	10,000	10,000	-	0%	
106	5821	Printing and Reproduction	1,500	1,500	1,500	-	0%	
108	5850	Staff Recruitment	128,200	83,200	102,000	(26,200)	-20%	Reduced to align with spending trends
109	5851	Professional Development	101,500	15,000	30,000	(71,500)	-70%	Moved \$60K into MWA School for Teacher Residents tuitions and reduced expense by \$11.5K
110	5853	Payroll Processing Fees	30,000	38,000	38,000	8,000	27%	Increase due to gradual staff increase
113	5905	Company Cell Phones	14,000	16,000	7,500	(6,500)	-46%	
114	5910	Internet and Wifi	-	4,300	-	-		
115	5915	Postage and Delivery	-	2,200	2,000	2,000		
117	5992	Bank fees	2,000	1,000	1,000	(1,000)	-50%	
120		Total Contract Services	1,001,166	878,514	837,320	(163,846)	-16%	
121								

**Making Waves Academy
Budget FY2022**

**MWA Central Office
Original Budget
Version 2**

	A	B	C	D	H	K	L	M
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
122		Total Salaries & Benefits	2,957,561	2,653,859	2,620,106	(337,455)	-11%	
123		Total Supplies	169,115	45,690	112,100	(57,015)	-34%	
124		Total Contract Services	1,001,166	878,514	837,320	(163,846)	-16%	
125		Total Expenses	4,127,842	3,578,063	3,569,526	(558,316)	-14%	
126								
127		Net Income	0	2,500,000	0			

MWA-"School" and MWA Central Office
Original Budget
Version 2

	A	B	C	D	H	K	L
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)
3		Income					
4	8011	State Aid - General Apportionment	6,196,834	5,948,359	7,799,857	1,603,023	26%
5	8012	Education Protection Account Entitlement	1,603,576	2,084,871	1,148,117	(455,459)	-28%
6	8096	In Lieu of Property Taxes	2,947,857	2,986,049	3,156,599	208,742	7%
7	8181	Special Education - Federal	130,920	128,963	136,200	5,280	4%
8	8220	Child Nutrition Programs - Fed	388,741	271,588	388,741	-	0%
9	8290	Federal Title I - Basic Grant	303,699	300,968	294,297	(9,402)	-3%
10	8295	Federal Title II - Teacher and Principal Training	43,560	42,412	41,472	(2,088)	-5%
11	8296	Federal Title III - LEP	30,205	31,574	34,022	3,817	13%
12	8297	Federal Title IV - Part A - Student Support	21,972	22,417	21,972	-	0%
13	8299	CARES LLM and ESSER Funding	-	1,169,339	1,020,000	1,020,000	
14	8305	ESSER Funding III	-	-	733,333	733,333	
15	8311	State - Special Education	578,143	644,813	681,000	102,857	18%
16	8520	Child Nutrition Programs - State	25,871	20,540	25,871	-	0%
17	8525	Expanded Learning Opportunity Grant	-	-	768,553	768,553	
18	8545	School Fac Lease Rmbmnt SB740	1,264,312	1,030,237	1,183,396	(80,916)	-6%
19	8550	Mandate Block Grand Funding CA	28,886	28,662	29,871	985	3%
20	8560	State Lottery	216,804	206,389	216,871	67	0%
22	8592	After School Program Grant	177,559	177,559	177,559	-	0%
23	8621	Measure G Parcel Tax	293,650	295,830	309,177	15,527	5%
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	1,200,000	-	0%
27	8981	John Regina Scully (JRS)	11,539,396	10,238,392	9,991,719	(1,547,677)	-13%
28	8986	School Supplies	6,000	6,000	6,000	-	0%
29	8988	In-Kind Donations	9,000	9,000	9,000	-	0%
30	8990	Contribution - Restricted	100,000	100,000	100,000	-	0%
31	INCO.INC	Central Office (Revenue from Shared Services)	1,068,715	1,068,715	1,210,457	141,743	13%
32		Total Income	28,175,698	28,012,676	30,684,083	2,508,385	9%

MWA-"School" and MWA Central Office
Original Budget
Version 2

	A	B	C	D	H	K	L
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)
33							
38		Expenses					
39	1100	Teacher Salaries	4,605,620	4,243,695	5,348,635	743,015	16%
40	1103	Substitute Teacher Salaries	98,000	46,750	86,359	(11,641)	-12%
41	1200	Certificated Pupil Support	558,281	588,153	730,784	172,503	31%
42	1300	Certificated Supervisor & Administrator Salaries	1,253,772	1,248,592	1,313,051	59,279	5%
43	1409	Certificated Special Temporary COLA Bonus	1,764,000	1,627,000	1,968,000	204,000	12%
44	1900	Certificated Other Salaries	475,120	319,463	353,832	(121,288)	-26%
45	2100	Classified Instructional Aide Salaries	737,141	507,826	964,744	227,603	31%
46	2200	Classified Support Staff Salaries	637,891	607,734	652,921	15,030	2%
47	2300	Classified Supervisor & Administrator Salaries	2,482,508	2,390,969	2,430,099	(52,409)	-2%
48	2400	Classified Clerical and Office Salaries	828,005	679,512	1,070,963	242,958	29%
49	2900	Classified Other Salaries	132,146	97,688	139,293	7,147	5%
50		Total Salaries	13,572,484	12,357,382	15,058,681	1,486,197	11%
51	3101	Certificated STRS	1,280,639	1,506,175	1,467,262	186,623	15%
52	3301	Certificated Social Security/Medicare	548,484	448,705	558,331	9,847	2%
53	3401	Certificated Health & Welfare Benefits	1,869,510	1,639,571	2,129,982	260,472	14%
54	3501	Certificated Unemployment Insurance	67,862	61,787	75,763	7,901	12%
55	3601	Certificated Workers Comp Insurance	176,442	160,646	196,985	20,543	12%
56	3701	Certificated Retirement Match	211,142	158,357	196,743	(14,399)	-7%
57	3999	Accrued Paid Time Off	223,312	223,312	222,014	(1,298)	-1%
58		Total Benefits	4,377,390	4,198,552	4,847,079	469,689	11%
59		Total Salaries & Benefits	17,949,874	16,555,935	19,905,760	1,955,886	11%
60							
61	4100	Approved Textbooks and Core Curricula Mate	162,656	182,218	169,000	6,344	4%
62	4200	Books and Other Reference Materials	6,125	3,500	5,500	(625)	-10%
63	4315	Custodial Supplies	38,000	68,000	100,000	62,000	163%
64	4325	Instructional Materials & Supplies	224,125	197,375	289,375	65,250	29%
65	4330	Office Supplies	22,200	8,350	11,650	(10,550)	-48%
66	4390	Other Food	14,250	4,550	11,500	(2,750)	-19%
67	4410	Furniture, Equipment & Supplies (non-capitaliz	13,500	19,700	10,500	(3,000)	-22%
68	4420	Computers and IT Supplies (non-capitalized)	431,645	580,945	241,915	(189,730)	-44%
69	4710	Student Food Services	486,852	311,500	486,852	-	0%
70	4910	Emergency Supplies	2,500	2,500	5,000	2,500	100%
71	4990	Contingency	110,461	27,461	85,000	(25,461)	-23%
72		Total Supplies	1,512,314	1,406,099	1,416,292	(96,022)	-6%

MWA-"School" and MWA Central Office
Original Budget
Version 2

	A	B	C	D	H	K	L
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)
73	5210	Conference Fees	171,684	75,845	117,875	(53,809)	-31%
74	5215	Travel - Mileage, Parking, Tolls	17,200	5,750	13,525	(3,675)	-21%
75	5220	Travel - Airfare & Lodging	102,100	4,600	34,775	(67,325)	-66%
76	5225	Travel - Meals & Entertainment	49,465	2,850	21,500	(27,965)	-57%
77	5305	Professional Dues & Memberships	44,507	44,507	39,500	(5,007)	-11%
78	5421	General Liability Insurance	121,000	175,006	193,006	72,006	60%
79	5510	Utilities - Gas and Electric	336,000	108,500	336,000	-	0%
80	5515	Janitorial & Gardening Services	660,000	223,800	700,000	40,000	6%
81	5525	Utilities - Waste	48,000	20,000	48,000	-	0%
82	5530	Utilities - Water	47,200	49,500	49,500	2,300	5%
83	5605	Equipment Leases and Rentals	155,000	155,000	155,000	-	0%
84	5610	Occupancy Rent	1,685,749	1,685,749	1,753,179	67,430	4%
85	5612	Additional Facilities Use Fees	28,000	25,000	28,000	-	0%
86	5615	Repairs and Maintenance - Building	100,000	100,000	140,000	40,000	40%
87	5617	Repairs and Maintenance - Non-computer Equ	3,000	3,000	3,000	-	0%
88	5618	Repairs & Maintenance - Auto	1,500	1,500	1,500	-	0%
89	5803	Accounting Fees	15,000	30,000	30,000	15,000	100%
90	5804	Legal Fees	56,000	70,000	70,000	14,000	25%
91	5805	External Management and Administrative Fees	-	-	-	-	-
92	5806	County Oversight Fees	107,000	107,000	107,000	-	0%
93	5810	Contracted Services	387,500	537,900	679,267	291,767	75%
94	5810.001	Food Service Administration	1,000	1,000	1,000	-	0%
95	5810.002	Student Information & Assessment	61,500	61,500	61,500	-	0%
96	5810.003	Student Transportation	565,970	40,500	565,970	-	0%
97	5810.004	Intervention & Consultation	231,849	222,816	195,000	(36,849)	-16%
98	5810.005	Psychological Services	704,740	693,552	570,000	(134,740)	-19%
99	5810.006	Substitute Teachers	60,000	40,000	60,000	-	0%
100	5810.007	Interscholastics - Coaches	78,000	58,000	82,000	4,000	5%
101	5810.008	Information Technology	795,132	994,652	934,477	139,345	18%
102	5810.009	Outsourced Teaching	-	-	-	-	-
103	5811	Student Exam Fees	32,000	17,000	17,000	(15,000)	-47%
104	5812	College Entrance Exams	-	-	-	-	-
105	5820	Recruiting - Students	11,000	10,000	11,000	-	0%
106	5821	Printing and Reproduction	25,500	22,500	24,000	(1,500)	-6%
107	5840	Entrance, Admission, & Ticket Fees (not staff	74,400	11,400	52,400	(22,000)	-30%

MWA-"School" and MWA Central Office
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	A	B	C	D	H	K	L
2	Account #	Account Title	FY2021 Original Budget (A)	FY2021 2nd Interim Budget (B)	FY2022 Original Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)
108	5850	Staff Recruitment	130,200	83,200	103,000	(27,200)	-21%
109	5851	Professional Development	101,500	76,500	127,500	26,000	26%
110	5853	Payroll Processing Fees	30,000	38,000	38,000	8,000	27%
111	5897	Special Ed Encroachment WCCUSD	400,000	400,000	500,000	100,000	25%
112	5898	Use Tax	1,000	1,000	1,000	-	0%
113	5905	Company Cell Phones	48,000	92,000	84,700	36,700	76%
114	5910	Internet and Wifi	48,000	89,300	96,600	48,600	101%
115	5915	Postage and Delivery	24,300	26,500	22,000	(2,300)	-9%
116	5920	Landlines and Office Based Phones	7,800	7,800	7,800	-	0%
117	5992	Bank fees	2,000	1,000	1,000	(1,000)	-50%
118	6900	Depreciation and Ammortization	25,000	18,201	25,000	-	0%
119	INCO.EXP	5895 Central Office (Shared Services Allocati	1,068,715	1,068,715	1,210,457	141,743	13%
120		Total Contract Services	8,663,511	7,500,643	9,312,031	648,521	7%
121							
122		Total Salaries & Benefits	17,949,874	16,555,935	19,905,760	1,955,886	11%
123		Total Supplies	1,512,314	1,406,099	1,416,292	(96,022)	-6%
124		Total Contract Services	8,663,511	7,500,643	9,312,031	648,521	7%
125		Total Expenses	28,125,699	25,462,676	30,634,083	2,508,385	9%
126							
127		Net Income	50,000	2,550,000	50,000		