



## Executive Summary for FY 2021-22 1<sup>st</sup> Interim Report

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November 18<sup>th</sup>, 2021

### Revenues Summary (Compared with the FY'22 Original Budget):

- Government revenues **decreased** by **\$563,329** or **3%**.
- JRSF estimated contribution **increased** by **\$1,197,934** or **12%**.

### Expenses Summary (Compared with the FY'22 Original Budget):

- The total expenses **increased** by **\$634,605** or **2%**.
  - MWA – “School” expenses **increased** by **\$504,774** or **2%**.
  - Central Office expenses **increased** by **\$129,831** or **4%**.

### Key Overview for the FY'22 1<sup>st</sup> Interim Budget

The following items highlight the **key changes** from the **FY'22 Original Budget** to the **FY'22 1<sup>st</sup> Interim Budget**:

#### 1. Government Revenues

- a. Decreased by **\$860,092** as we assumed Average Daily Attendance (ADA) rate would decrease from 96% to 89% due to the COVID quarantine. This estimate could change for the 2<sup>nd</sup> Interim with more ADA data.
- b. Increased by **\$296,763** due to higher Cost of Living Adjustment (COLA) factor for LCFF, as well as additional LCFF Concentration Grant and Special Education Funding.
- c. We did not count several **one-time government grants**, including a). *Expanded Learning Opportunity Grant*, b). *A through G Completion Improving Grant*, c). *Educator Effectiveness Grant*, d). *Homeless Children and Youth Grant*, and e). Two-thirds of the *ESSER III Grant* with a total value of about **\$2,384,077** in this budget because:
  - i. All these grants can be spent over the next 3-5 years, and the detailed application and compliance requirements are not yet available for some of these grants.
  - ii. Due to the staffing challenge, we find it difficult to identify enough eligible expenses (especially salaries and benefits) to match those grants in the current fiscal year.

#### 2. Personnel Expense

- a. We have not filled all budgeted positions, especially for faculty.
- b. Added ten On-site Substitute Teachers for coverage due to the teacher shortage.
- c. Added substitute coverage stipend and extra-work stipend to cover vacant teaching positions.
- d. Added COVID bonus for faculty and staff.

#### 3. Contract Services

- a. Increased support for academic intervention (RTF, Inc.) and psychological services (FPA) to support students to mitigate effects of the pandemic.
- b. Added temp positions to support the school's effort to deal with the pandemic and the staff shortage.
- c. Added IT contract services to support online learning.

## **Detailed Summary of Changes (FY'22 Original Budget to the FY'22 1<sup>st</sup> Interim Budget)**

### **MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Increased BY \$504,774 (2%)**

- I. Salaries and Benefits – Decreased by \$39,830 (0%)**
  - Saved on open positions and newly hired salary variances
  - Saved from not hiring the following three positions until FY'23:
    1. Humanities Teacher
    2. Student Activities Coordinator
    3. Director of Holistic Support Services
  - Saved from eliminating the SSP department for the Upper School
  - Saved on unemployment insurance contributions
  - Added 10 On-site Substitute Teachers
  - Added COVID Bonuses
  - Added Student Success Liaison position
  
- II. Contracted Services – Increased by \$544,604 (6%)**
  - Saved on Janitorial Services contract
  - Saved on Transportation Services contract (no bus services offered in the 1<sup>st</sup> semester)
  - Added eight temp positions
    1. Nurse
    2. Contact Tracing Administrator
    3. Online Grading & Data Entry Support (APEX)
    4. Bilingual Parent Engagement Receptionist
    5. 504 Plan Entry & Coordination
    6. Attendance Officer
    7. IT Desktop Support
    8. IT Desktop Support
  - Added RT Fisher (RTF) Intervention and Consultation Services
  - Added Fruge Psychological Associates (FPA)

### **CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Increased BY \$129,831 (4%)**

- I. Salaries and Benefits – Increased by \$167,847 (6%)**
  - Reallocated Outreach and Marketing Coordinator from “School” to “Central Office” budget
  - Salary adjustment for executive leaders since the original budget adoption
  
- II. Supplies – Decreased by \$16,200 (14%)**
  - Saved on contingency
  
- III. Contracted Services – Decreased by \$21,816 (3%)**
  - Saved on conference fees and travel
  - Saved on student recruitment expenses by eliminating the Growth & Expansion department (i.e., Dr. Ash)

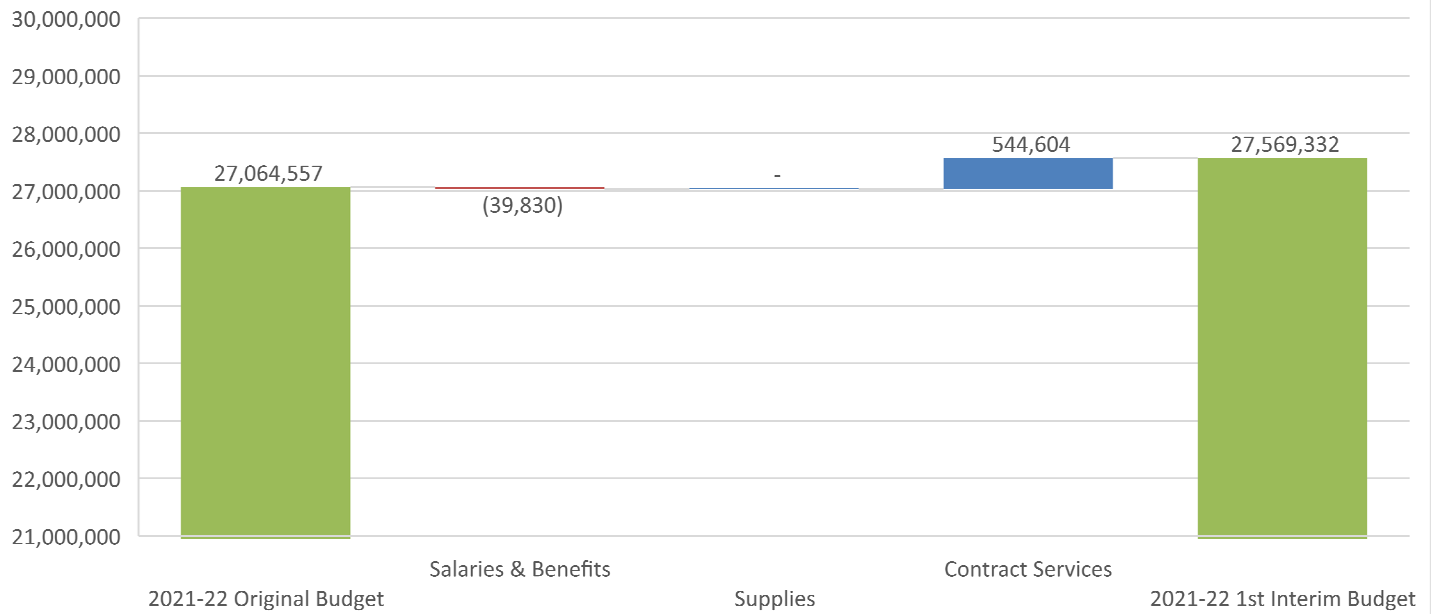
## Appendix A – Summary Financials

### FY'22 1<sup>st</sup> Interim Budget Summary Financials for MWA – “School”

#### MWA – “School” – Compare FY'22 Original Budget to FY'22 1<sup>st</sup> Interim Budget

Location	2021-22 Original Budget	2021-22 1 <sup>st</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
<b>Government</b>	\$18,166,907	\$17,603,578	-\$563,329	-3%
<b>Donation</b>	\$1,315,000	\$1,315,000	0	0%
<b>JRSF</b>	\$7,632,650	\$8,700,753	\$1,068,103	14%
<b>Total Revenues</b>	<b>\$27,114,557</b>	<b>\$27,619,331</b>	<b>\$504,774</b>	<b>2%</b>
<b>Expenses</b>				
<b>Salaries/Benefits</b>	\$17,285,654	\$17,245,825	-\$39,830	0%
<b>Supplies</b>	\$1,304,192	\$1,304,192	0	0%
<b>Contracted Services</b>	\$8,474,711	\$9,019,315	\$544,604	6%
<b>Total Expenses</b>	<b>\$27,064,557</b>	<b>\$27,569,332</b>	<b>\$504,774</b>	<b>2%</b>
<b>Revenues – Government per ADA</b>	<b>\$16,667</b>	<b>\$17,429</b>	<b>\$762</b>	<b>5%</b>
<b>Expenses – Cost per Student (Exclude CO Fees)</b>	<b>\$22,779</b>	<b>\$23,224</b>	<b>\$445</b>	<b>2%</b>

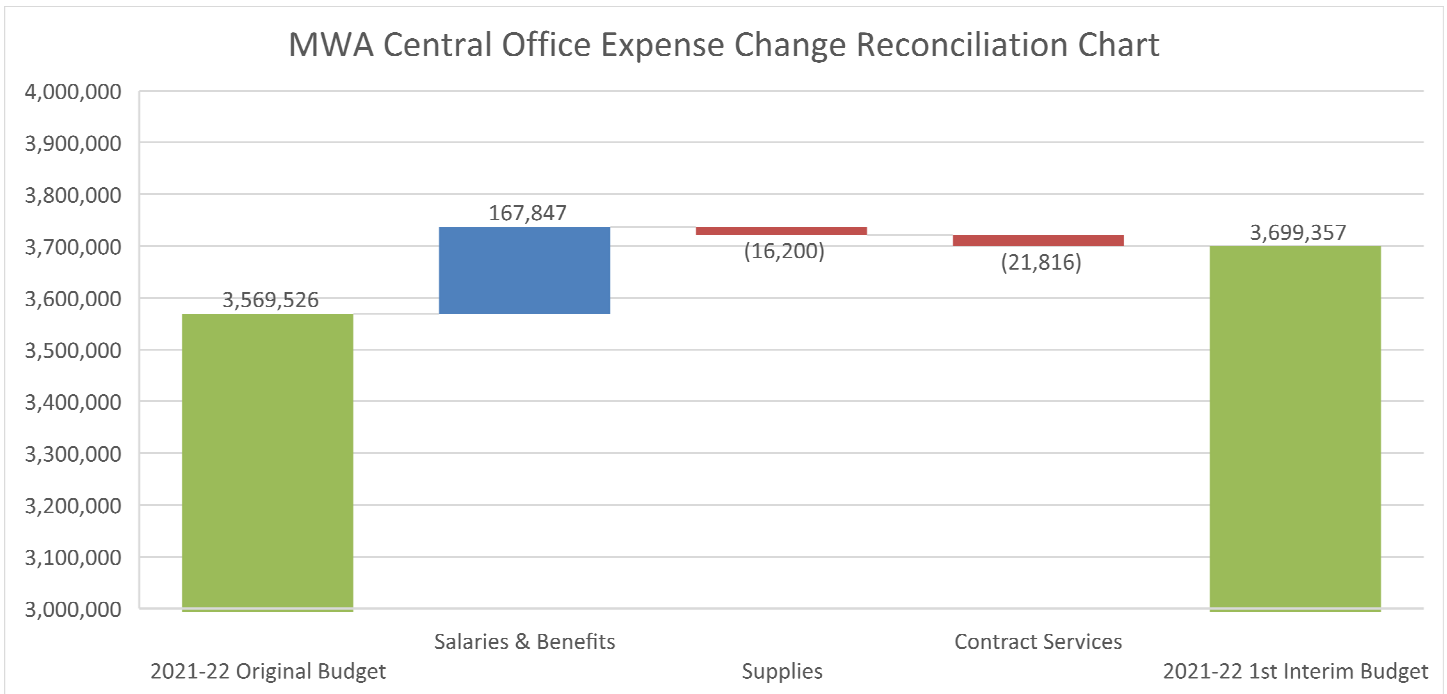
MWA-"School" Expense Change Reconciliation Chart



**FY'21 Unaudited Actuals Summary Financials for MWA – “Central Office”**

**MWA Central Office – Compare FY'22 Original Budget to FY'22 1<sup>st</sup> Interim Budget**

Location	2021-22 Original Budget	2021-22 1 <sup>st</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
JRSF	\$2,359,069	\$2,488,900	\$129,831	6%
Central Office (Shared Services Allocation)	\$1,210,457	\$1,210,457	\$0	0%
<b>Total Revenues</b>	<b>\$3,569,526</b>	<b>\$3,699,357</b>	<b>\$129,831</b>	<b>4%</b>
<b>Expenses</b>				
Salaries/Benefits	\$2,620,106	\$2,787,953	\$167,847	6%
Supplies	\$112,100	\$95,900	-\$16,200	-14%
Contracted Services	\$837,320	\$815,504	-\$21,816	-3%
<b>Total Expenses</b>	<b>\$3,569,526</b>	<b>\$3,699,357</b>	<b>\$129,831</b>	<b>4%</b>



## Appendix B – Vacant Positions

### Vacant Positions as of October 31, 2021:

1. Art Teacher
2. Assistant Substitute Coordinator
3. Director of Teacher Residency
4. ELD Coordinator
5. Encore - Online Learning Teacher (Credit Recovery & Advancement)
6. English Teacher
7. Enrichment Instructor
8. Enrichment Instructor
9. Enrichment Instructor
10. Extra Teacher
11. History Teacher
12. History Teacher
13. Interventionist
14. Interventionist
15. Interventionist
16. Interventionist
17. Interventionist
18. Outreach and Marketing Coordinator
19. Science Teacher
20. Science Teacher
21. Science Teacher
22. Senior System Administrator
23. Spanish Teacher
24. SPED Instructional AIDE
25. SPED Resource Teacher
26. Student Support Services Assistant
27. US Earth and Space Teacher
28. User Application Administrator
29. On-Site Substitute Teacher
30. On-Site Substitute Teacher
31. On-Site Substitute Teacher
32. Student Success Liaison

Making Waves Academy  
Budget FY2022

MWA - "School"  
1st Interim Budget

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	7,799,857	5,915,170	(1,884,687)	-24%	
5	8012	Education Protection Account Entitlement	1,148,117	2,445,507	1,297,390	113%	ADA reduced from 96% to 89%
6	8096	In Lieu of Property Taxes	3,156,599	3,156,599	-	0%	
7	8181	Special Education - Federal	136,200	133,602	(2,598)	-2%	
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%	
9	8290	Federal Title I - Basic Grant	294,297	311,795	17,498	6%	
10	8295	Federal Title II - Teacher and Principal Training	41,472	46,245	4,773	12%	
11	8296	Federal Title III - LEP	34,022	34,052	30	0%	
12	8297	Federal Title IV - Part A - Student Support	21,972	21,972	-	0%	
13	8299	CARES LLM and ESSER Funding	1,020,000	1,021,253	1,253	0%	
14	8305	ESSER Funding III	733,333	765,078	31,745	4%	More funding than the initial projection
15	8311	State - Special Education	681,000	722,257	41,257	6%	Revenue increased from \$625/ADA to \$715/ADA
16	8520	Child Nutrition Programs - State	25,871	25,871	-	0%	
17	8525	Expanded Learning Opportunity Grant	768,553	768,553	-	0%	
18	8545	School Facilities Lease Rmbsmnt SB740	1,183,396	1,100,963	(82,433)	-7%	ADA reduced from 96% to 89%
19	8550	Mandate Block Grand Funding CA	29,871	28,827	(1,045)	-3%	
20	8560	State Lottery	216,871	230,357	13,486	6%	
22	8592	After School Program Grant	177,559	177,559	-	0%	
23	8621	Measure G Parcel Tax	309,177	309,177	-	0%	
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
27	8981	John Regina Scully (JRS)	7,632,650	8,700,753	1,068,103	14%	
28	8986	School Supplies	6,000	6,000	-	0%	
29	8988	In-Kind Donations	9,000	9,000	-	0%	
30	8990	Contribution - Restricted	100,000	100,000	-	0%	
32		<b>Total Income</b>	<b>27,114,557</b>	<b>27,619,331</b>	<b>504,774</b>	<b>2%</b>	
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**Making Waves Academy  
Budget FY2022**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
38		<b>Expenses</b>					
39	1100	Teacher Salaries	5,348,635	5,262,306	(86,329)	-2%	Overall net variance is due to: • Increase from the COVID Bonus Stipend • Savings from vacant positions projected to start from Nov/Dec 2021 Added 10 additional Substitute Teachers for coverage due to shortage of teachers
40	1103	Substitute Teacher Salaries	86,359	557,909	471,550	546%	
41	1200	Certificated Pupil Support	730,784	721,652	(9,132)	-1%	
42	1300	Certificated Supervisor & Administrator Salaries	1,313,051	1,396,082	83,031	6%	
43	1409	Certificated Special Temporary COLA Bonus	1,800,000	1,734,500	(65,500)	-4%	
44	1900	Certificated Other Salaries	353,832	390,234	36,402	10%	
45	2100	Classified Instructional Aide Salaries	964,744	748,961	(215,783)	-22%	
46	2200	Classified Support Staff Salaries	652,921	707,865	54,944	8%	
47	2300	Classified Supervisor & Administrator Salaries	742,955	680,962	(61,993)	-8%	
48	2400	Classified Clerical and Office Salaries	934,525	746,173	(188,352)	-20%	
49	2900	Classified Other Salaries	139,293	153,424	14,131	10%	
50		<b>Total Salaries</b>	<b>13,067,099</b>	<b>13,100,067</b>	<b>32,968</b>	0%	

Making Waves Academy  
Budget FY2022

MWA - "School"  
1st Interim Budget

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
51	3101	Certificated STRS	1,407,373	1,485,054	77,681	6%	Variance from adding 10 additional Substitute Teachers and CalSTRS matching for COVID bonuses
52	3301	Certificated Social Security/Medicare	436,689	411,937	(24,752)	-6%	Savings from vacant positions projected to start from November 2021
53	3401	Certificated Health & Welfare Benefits	1,880,525	1,824,297	(56,228)	-3%	Health insurance projection adjustment based on the new premium for 2022
54	3501	Certificated Unemployment Insurance	65,805	15,613	(50,193)	-76%	No Unemployment contribution for FY22 - Enough money in reserve, do not have to contribute in FY22
55	3601	Certificated Workers Comp Insurance	171,094	170,951	(143)	0%	
56	3701	Certificated Retirement Match	134,003	114,840	(19,163)	-14%	
57	3999	Accrued Paid Time Off	123,066	123,066	-	0%	
58		<b>Total Benefits</b>	<b>4,218,555</b>	<b>4,145,757</b>	<b>(72,798)</b>	<b>-2%</b>	
59		<b>Total Salaries &amp; Benefits</b>	<b>17,285,654</b>	<b>17,245,825</b>	<b>(39,830)</b>	<b>0%</b>	
60							
61	4100	Approved Textbooks and Core Curricula Materials	169,000	161,000	(8,000)	-5%	
62	4200	Books and Other Reference Materials	3,000	3,000	-	0%	
63	4315	Custodial Supplies	100,000	100,000	-	0%	
64	4325	Instructional Materials & Supplies	289,375	301,375	12,000	4%	
65	4330	Office Supplies	1,500	1,500	-	0%	
66	4390	Other Food	9,000	5,000	(4,000)	-44%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	9,000	9,000	-	0%	
68	4420	Computers and IT Supplies (non-capitalized)	221,465	221,465	-	0%	
69	4710	Student Food Services	486,852	486,852	-	0%	
70	4910	Emergency Supplies	5,000	5,000	-	0%	
71	4990	Contingency	10,000	10,000	-	0%	
72		<b>Total Supplies</b>	<b>1,304,192</b>	<b>1,304,192</b>	<b>-</b>	<b>0%</b>	
73	5210	Conference Fees	84,375	104,375	20,000	24%	Approved PD for the Director of Operations
74	5215	Travel - Mileage, Parking, Tolls	6,625	8,625	2,000	30%	
75	5220	Travel - Airfare & Lodging	21,275	21,275	-	0%	
76	5225	Travel - Meals & Entertainment	16,050	16,050	-	0%	
77	5305	Professional Dues & Memberships	16,000	15,000	(1,000)	-6%	
78	5421	General Liability Insurance	193,006	205,949	12,943	7%	
79	5510	Utilities - Gas and Electric	336,000	336,000	-	0%	
80	5515	Janitorial & Gardening Services	700,000	546,600	(153,400)	-22%	Fees in actual contract are less than budgeted
81	5525	Utilities - Waste	48,000	48,000	-	0%	
82	5530	Utilities - Water	49,500	56,000	6,500	13%	
83	5605	Equipment Leases and Rentals	148,800	148,800	-	0%	
84	5610	Occupancy Rent	1,753,179	1,753,179	-	0%	
85	5612	Additional Facilities Use Fees	28,000	27,000	(1,000)	-4%	
86	5615	Repairs and Maintenance - Building	140,000	160,000	20,000	14%	Warranty expired for the MWA buildings
87	5617	Repairs and Maintenance - Non-computer Equipment	3,000	3,000	-	0%	



**Making Waves Academy  
Budget FY2022**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
88	5618	Repairs & Maintenance - Auto	1,500	6,500	5,000	333%	
92	5806	County Oversight Fees	107,000	107,000	-	0%	
93	5810	Contracted Services	411,267	702,317	291,050	71%	Variance from: • Add 6 temp positions: \$255K - Nurse - Contact Tracing Admin - Online Grading & Data Entry Support (APEX) - Bilingual Parent Engagement Receptionist - 504 Plan Entry & Coordination - Attendance Officer • Increase for the translation services: \$50K • Reduction in Contract Services from College & Career Dept: <b>-\$14K</b>
94	5810.001	Food Service Administration	1,000	1,000	-	0%	
96	5810.003	Student Transportation	565,970	437,180	(128,790)	-23%	Overall net variance due to: • Bus transportation savings - no bus services offered in semester one of FY22 • Reallocated amount from SPED contract services into Student Transportation for SPED students
97	5810.004	Intervention & Consultation	175,000	400,183	225,183	129%	True up to match the amount approved by the Board for RTF
98	5810.005	Psychological Services	565,000	689,566	124,566	22%	True up to match the amount approved by the Board for Fruge
99	5810.006	Substitute Teachers	60,000	75,000	15,000	25%	
100	5810.007	Interscholastic - Coaches	82,000	86,000	4,000	5%	
101	5810.008	Information Technology	832,707	967,969	135,262	16%	Net increase in IT contract services due to: • Online learning licenses and software to cover teacher shortage: \$97K • Temporary IT help due to staff going on medical leave: \$54K • Savings from renewal contracts coming in lower than the budget: <b>-\$16K</b>
103	5811	Student Exam Fees	17,000	17,000	-	0%	
105	5820	Recruiting - Students	1,000	1,000	-	0%	
106	5821	Printing and Reproduction	22,500	26,500	4,000	18%	
107	5840	Entrance, Admission, & Ticket Fees (not staff conference)	52,400	52,400	-	0%	
108	5850	Staff Recruitment	1,000	1,000	-	0%	
109	5851	Continuing Education Support	97,500	97,500	-	0%	
111	5897	Special Ed Contract Services	500,000	461,290	(38,710)	-8%	Reallocated amount into Student Transportation account for SPED students
112	5898	Use Tax	1,000	1,000	-	0%	
113	5905	Company Cell Phones	77,200	77,200	-	0%	
114	5910	Internet and Wifi	96,600	96,600	-	0%	
115	5915	Postage and Delivery	20,000	22,000	2,000	10%	
116	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
118	6900	Depreciation and Amortization	25,000	25,000	-	0%	
119	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,210,457	1,210,457	-	0%	
120		<b>Total Contract Services</b>	<b>8,474,711</b>	<b>9,019,315</b>	<b>544,604</b>	<b>6%</b>	
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Making Waves Academy  
Budget FY2022

MWA - "School"  
1st Interim Budget

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
122		Total Salaries & Benefits	17,285,654	17,245,825	(39,830)	0%	
123		Total Supplies	1,304,192	1,304,192	-	0%	
124		Total Contract Services	8,474,711	9,019,315	544,604	6%	
125		<b>Total Expenses</b>	<b>27,064,557</b>	<b>27,569,332</b>	<b>504,774</b>	2%	
143							
144		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>			

**Making Waves Academy  
Budget FY2022**

**MWA Central Office  
1st Interim Budget**

	A	B	C	H	K	L	M
	Account #	Account Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
2							
3		<b>Income</b>					
27	8981	John Regina Scully (JRS)	2,359,069	2,488,900	129,831	6%	
31	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,210,457	1,210,457	-	0%	
32		<b>Total Income</b>	<b>3,569,526</b>	<b>3,699,357</b>	<b>129,831</b>	<b>4%</b>	
33							
37							
38		<b>Expenses</b>					
43	1409	Certificated Special Temporary COLA Bonus	168,000	176,000	8,000	5%	
45	2100	Classified Instructional Aide Salaries	-	-	-		
47	2300	Classified Supervisor & Administrator Salaries	1,687,144	1,781,659	94,515	6%	Salary adjustments since the original budget adoption
48	2400	Classified Clerical and Office Salaries	136,438	188,322	51,884	38%	Reallocated Outreach and Marketing Coordinator from school to Central Office
50		<b>Total Salaries</b>	<b>1,991,582</b>	<b>2,145,981</b>	<b>154,399</b>	<b>8%</b>	
51	3101	Certificated STRS	59,889	62,286	2,397	4%	
52	3301	Certificated Social Security/Medicare	121,642	131,108	9,467	8%	
53	3401	Certificated Health & Welfare Benefits	249,457	247,435	(2,021)	-1%	Health insurance projection adjustment based on the new premium for 2022
54	3501	Certificated Unemployment Insurance	9,958	5,606	(4,351)	-44%	
55	3601	Certificated Workers Comp Insurance	25,891	27,898	2,007	8%	
56	3701	Certificated Retirement Match	62,740	68,690	5,950	9%	
57	3999	Accrued Paid Time Off	98,948	98,948	-	0%	
58		<b>Total Benefits</b>	<b>628,524</b>	<b>641,972</b>	<b>13,448</b>	<b>2%</b>	
59		<b>Total Salaries &amp; Benefits</b>	<b>2,620,106</b>	<b>2,787,953</b>	<b>167,847</b>	<b>6%</b>	
60							

**Making Waves Academy  
Budget FY2022**

**MWA Central Office  
1st Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	Notes
62	4200	Books and Other Reference Materials	2,500	2,050	(450)	-18%	
65	4330	Office Supplies	10,150	9,400	(750)	-7%	
66	4390	Other Food	2,500	2,500	-	0%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	1,500	1,500	-	0%	
68	4420	Computers and IT Supplies (non-capitalized)	20,450	20,450	-	0%	
71	4990	Contingency	75,000	60,000	(15,000)	-20%	
72		<b>Total Supplies</b>	<b>112,100</b>	<b>95,900</b>	<b>(16,200)</b>	<b>-14%</b>	
73	5210	Conference Fees	33,500	27,500	(6,000)	-18%	
74	5215	Travel - Mileage, Parking, Tolls	6,900	4,150	(2,750)	-40%	
75	5220	Travel - Airfare & Lodging	13,500	12,500	(1,000)	-7%	
76	5225	Travel - Meals & Entertainment	5,450	4,700	(750)	-14%	
77	5305	Professional Dues & Memberships	23,500	18,000	(5,500)	-23%	
83	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
89	5803	Accounting Fees	30,000	30,000	-	0%	
90	5804	Legal Fees	70,000	70,000	-	0%	
93	5810	Contracted Services	268,000	270,650	2,650	1%	
95	5810.002	Student Information & Assessment	61,500	63,247	1,747	3%	
97	5810.004	Intervention & Consultation	20,000	20,000	-	0%	
98	5810.005	Psychological Services	5,000	5,000	-	0%	
101	5810.008	Information Technology	101,770	99,308	(2,463)	-2%	
105	5820	Recruiting - Students	10,000	-	(10,000)	-100%	Reduced due to eliminating the Growth & Expansion Department
106	5821	Printing and Reproduction	1,500	2,500	1,000	67%	
108	5850	Staff Recruitment	102,000	102,250	250	0%	
109	5851	Continuing Education Support	30,000	25,000	(5,000)	-17%	
110	5853	Payroll Processing Fees	38,000	43,000	5,000	13%	
113	5905	Company Cell Phones	7,500	7,500	-	0%	
114	5910	Internet and Wifi	-	-	-		
115	5915	Postage and Delivery	2,000	3,000	1,000	50%	
117	5992	Bank fees	1,000	1,000	-	0%	
120		<b>Total Contract Services</b>	<b>837,320</b>	<b>815,504</b>	<b>(21,816)</b>	<b>-3%</b>	
121							

**Making Waves Academy  
Budget FY2022**

**MWA Central Office  
1st Interim Budget**

	A	B	C	H	K	L	M
			FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)	
2	<b>Account #</b>	<b>Account Title</b>					<b>Notes</b>
122		Total Salaries & Benefits	2,620,106	2,787,953	167,847	6%	
123		Total Supplies	112,100	95,900	(16,200)	-14%	
124		Total Contract Services	837,320	815,504	(21,816)	-3%	
125		<b>Total Expenses</b>	<b>3,569,526</b>	<b>3,699,357</b>	<b>129,831</b>	<b>4%</b>	
126							
127		<b>Net Income</b>	<b>0</b>	<b>0</b>			

MWA-"School" and MWA Central Office  
1st Interim Budget

	A	B	C	H	K	L
1		<b>Summary</b>				
2	<b>Account #</b>	<b>Account Title</b>	<b>FY2022 Original Budget (A)</b>	<b>FY2022 1st Interim Budget (C)</b>	<b>Variance FY22 Original vs. FY21 Original (C-A)</b>	<b>% Variance (C) vs. (A)</b>
3		<b>Income</b>				
4	8011	State Aid - General Apportionment	7,799,857	5,915,170	(1,884,687)	-24%
5	8012	Education Protection Account Entitlement	1,148,117	2,445,507	1,297,390	113%
6	8096	In Lieu of Property Taxes	3,156,599	3,156,599	-	0%
7	8181	Special Education - Federal	136,200	133,602	(2,598)	-2%
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%
9	8290	Federal Title I - Basic Grant	294,297	311,795	17,498	6%
10	8295	Federal Title II - Teacher and Principal Training	41,472	46,245	4,773	12%
11	8296	Federal Title III - LEP	34,022	34,052	30	0%
12	8297	Federal Title IV - Part A - Student Support	21,972	21,972	-	0%
13	8299	CARES LLM and ESSER Funding	1,020,000	1,021,253	1,253	0%
14	8305	ESSER Funding III	733,333	765,078	31,745	4%
15	8311	State - Special Education	681,000	722,257	41,257	6%
16	8520	Child Nutrition Programs - State	25,871	25,871	-	0%
17	8525	Expanded Learning Opportunity Grant	768,553	768,553	-	0%
18	8545	School Fac Lease Rmbsmnt SB740	1,183,396	1,100,963	(82,433)	-7%
19	8550	Mandate Block Grand Funding CA	29,871	28,827	(1,045)	-3%
20	8560	State Lottery	216,871	230,357	13,486	6%
22	8592	After School Program Grant	177,559	177,559	-	0%
23	8621	Measure G Parcel Tax	309,177	309,177	-	0%
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%
27	8981	John Regina Scully (JRS)	9,991,719	11,189,653	1,197,934	12%
28	8986	School Supplies	6,000	6,000	-	0%
29	8988	In-Kind Donations	9,000	9,000	-	0%
30	8990	Contribution - Restricted	100,000	100,000	-	0%
31	INCO.INC	Central Office (Revenue from Shared Services)	1,210,457	1,210,457	-	0%
32		<b>Total Income</b>	<b>30,684,083</b>	<b>31,318,688</b>	<b>634,605</b>	<b>2%</b>

MWA-"School" and MWA Central Office  
1st Interim Budget

	A	B	C	H	K	L
2	Account #	Account Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)
33						
38		<b>Expenses</b>				
39	1100	Teacher Salaries	5,348,635	5,262,306	(86,329)	-2%
40	1103	Substitute Teacher Salaries	86,359	557,909	471,550	546%
41	1200	Certificated Pupil Support	730,784	721,652	(9,132)	-1%
42	1300	Certificated Supervisor & Administrator Salaries	1,313,051	1,396,082	83,031	6%
43	1409	Certificated Special Temporary COLA Bonus	1,968,000	1,910,500	(57,500)	-3%
44	1900	Certificated Other Salaries	353,832	390,234	36,402	10%
45	2100	Classified Instructional Aide Salaries	964,744	748,961	(215,783)	-22%
46	2200	Classified Support Staff Salaries	652,921	707,865	54,944	8%
47	2300	Classified Supervisor & Administrator Salaries	2,430,099	2,462,621	32,522	1%
48	2400	Classified Clerical and Office Salaries	1,070,963	934,495	(136,468)	-13%
49	2900	Classified Other Salaries	139,293	153,424	14,131	10%
50		<b>Total Salaries</b>	<b>15,058,681</b>	<b>15,246,048</b>	<b>187,367</b>	<b>1%</b>
51	3101	Certificated STRS	1,467,262	1,547,340	80,078	5%
52	3301	Certificated Social Security/Medicare	558,331	543,046	(15,285)	-3%
53	3401	Certificated Health & Welfare Benefits	2,129,982	2,071,732	(58,250)	-3%
54	3501	Certificated Unemployment Insurance	75,763	21,219	(54,544)	-72%
55	3601	Certificated Workers Comp Insurance	196,985	198,849	1,864	1%
56	3701	Certificated Retirement Match	196,743	183,530	(13,212)	-7%
57	3999	Accrued Paid Time Off	222,014	222,014	-	0%
58		<b>Total Benefits</b>	<b>4,847,079</b>	<b>4,787,730</b>	<b>(59,350)</b>	<b>-1%</b>
59		<b>Total Salaries &amp; Benefits</b>	<b>19,905,760</b>	<b>20,033,778</b>	<b>128,017</b>	<b>1%</b>
60						
61	4100	Approved Textbooks and Core Curricula Mate	169,000	161,000	(8,000)	-5%
62	4200	Books and Other Reference Materials	5,500	5,050	(450)	-8%
63	4315	Custodial Supplies	100,000	100,000	-	0%
64	4325	Instructional Materials & Supplies	289,375	301,375	12,000	4%
65	4330	Office Supplies	11,650	10,900	(750)	-6%
66	4390	Other Food	11,500	7,500	(4,000)	-35%
67	4410	Furniture, Equipment & Supplies (non-capitaliz	10,500	10,500	-	0%
68	4420	Computers and IT Supplies (non-capitalized)	241,915	241,915	-	0%
69	4710	Student Food Services	486,852	486,852	-	0%
70	4910	Emergency Supplies	5,000	5,000	-	0%
71	4990	Contingency	85,000	70,000	(15,000)	-18%
72		<b>Total Supplies</b>	<b>1,416,292</b>	<b>1,400,092</b>	<b>(16,200)</b>	<b>-1%</b>

MWA-"School" and MWA Central Office  
1st Interim Budget

	A	B	C	H	K	L
2	Account #	Account Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)
73	5210	Conference Fees	117,875	131,875	14,000	12%
74	5215	Travel - Mileage, Parking, Tolls	13,525	12,775	(750)	-6%
75	5220	Travel - Airfare & Lodging	34,775	33,775	(1,000)	-3%
76	5225	Travel - Meals & Entertainment	21,500	20,750	(750)	-3%
77	5305	Professional Dues & Memberships	39,500	33,000	(6,500)	-16%
78	5421	General Liability Insurance	193,006	205,949	12,943	7%
79	5510	Utilities - Gas and Electric	336,000	336,000	-	0%
80	5515	Janitorial & Gardening Services	700,000	546,600	(153,400)	-22%
81	5525	Utilities - Waste	48,000	48,000	-	0%
82	5530	Utilities - Water	49,500	56,000	6,500	13%
83	5605	Equipment Leases and Rentals	155,000	155,000	-	0%
84	5610	Occupancy Rent	1,753,179	1,753,179	-	0%
85	5612	Additional Facilities Use Fees	28,000	27,000	(1,000)	-4%
86	5615	Repairs and Maintenance - Building	140,000	160,000	20,000	14%
87	5617	Repairs and Maintenance - Non-computer Equ	3,000	3,000	-	0%
88	5618	Repairs & Maintenance - Auto	1,500	6,500	5,000	333%
89	5803	Accounting Fees	30,000	30,000	-	0%
90	5804	Legal Fees	70,000	70,000	-	0%
91	5805	External Management and Administrative Fees	-	-	-	-
92	5806	County Oversight Fees	107,000	107,000	-	0%
93	5810	Contracted Services	679,267	972,967	293,700	43%
94	5810.001	Food Service Administration	1,000	1,000	-	0%
95	5810.002	Student Information & Assessment	61,500	63,247	1,747	3%
96	5810.003	Student Transportation	565,970	437,180	(128,790)	-23%
97	5810.004	Intervention & Consultation	195,000	420,183	225,183	115%
98	5810.005	Psychological Services	570,000	694,566	124,566	22%
99	5810.006	Substitute Teachers	60,000	75,000	15,000	25%
100	5810.007	Interscholastics - Coaches	82,000	86,000	4,000	5%
101	5810.008	Information Technology	934,477	1,067,276	132,799	14%
102	5810.009	Outsourced Teaching	-	-	-	-
103	5811	Student Exam Fees	17,000	17,000	-	0%
104	5812	College Entrance Exams	-	-	-	-
105	5820	Recruiting - Students	11,000	1,000	(10,000)	-91%
106	5821	Printing and Reproduction	24,000	29,000	5,000	21%
107	5840	Entrance, Admission, & Ticket Fees (not staff	52,400	52,400	-	0%



MWA-"School" and MWA Central Office  
1st Interim Budget

	A	B	C	H	K	L
2	Account #	Account Title	FY2022 Original Budget (A)	FY2022 1st Interim Budget (C)	Variance FY22 Original vs. FY21 Original (C-A)	% Variance (C) vs. (A)
108	5850	Staff Recruitment	103,000	103,250	250	0%
109	5851	Continuing Education Support	127,500	122,500	(5,000)	-4%
110	5853	Payroll Processing Fees	38,000	43,000	5,000	13%
111	5897	Special Ed Encroachment WCCUSD	500,000	461,290	(38,710)	-8%
112	5898	Use Tax	1,000	1,000	-	0%
113	5905	Company Cell Phones	84,700	84,700	-	0%
114	5910	Internet and Wifi	96,600	96,600	-	0%
115	5915	Postage and Delivery	22,000	25,000	3,000	14%
116	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
117	5992	Bank fees	1,000	1,000	-	0%
118	6900	Depreciation and Amortization	25,000	25,000	-	0%
119	INCO.EXP	5895 Central Office (Shared Services Allocati	1,210,457	1,210,457	-	0%
120		<b>Total Contract Services</b>	<b>9,312,031</b>	<b>9,834,819</b>	<b>522,788</b>	<b>6%</b>
121						
122		Total Salaries & Benefits	19,905,760	20,033,778	128,017	1%
123		Total Supplies	1,416,292	1,400,092	(16,200)	-1%
124		Total Contract Services	9,312,031	9,834,819	522,788	6%
125		<b>Total Expenses</b>	<b>30,634,083</b>	<b>31,268,689</b>	<b>634,605</b>	<b>2%</b>
126						
127		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>		