



Executive Summary for FY 2021-22 2nd Interim Report

March 3rd, 2022

Executive Analysis:

The state revenue picture continues to be both promising and unclear for charter schools. Despite the uncertainty of the revenue picture for some funding streams, adjustments to public funding sources, and adjustments to expenses, the 2nd Interim Budget will not show any material net changes from the 1st interim budget under the “neutral scenario”. However, given the dynamic nature of the school year and some unknowns at this point in the year, we could off by \$500,000 to \$1,000,000 by the end of the fiscal year.

Overall, I would project that we likely will not need any additional funding from JRS funding sources as of right now. However, if we do, our request for additional funding from JRS funding sources likely will not exceed \$500,000.

Please see the report below for both a high level and comprehensive overview of the 2nd interim budget.

Revenues Summary (Compared with the FY’22 1st Interim Budget):

- Government revenues **decreased** by **\$1,004,373** or **6%**.
- Estimated JRSF contributions **decreased** by **\$14,542** or **0.1%**.

Expenses Summary (Compared with the FY’22 1st Interim Budget):

- The total expenses **decreased** by **\$1,018,916** or **3%**.
 - MWA – “School” expenses **decreased** by **\$1,016,353** or **4%**.
 - Central Office expenses **decreased** by **\$2,563** or **0.1%**.

Key Overview for the FY’22 2nd Interim Budget

The following items highlight the **key changes** from the **1st Interim Budget** to the **2nd Interim Budget**:

1. Government Revenues

The net decrease comprised of the following assumptions:

- a. Decreased Average Daily Attendance (ADA) rate from 89% to 82%.
- b. Increased Federal COVID funding (ESSER III).
- c. Decreased Expanded Learning Opportunities Grant (ELO-G).

2. Personnel Expense

- a. We have not filled all budgeted positions, especially for faculty (see Appendix B for all vacant positions).
- b. Eliminated/delayed hiring a few positions due to the difficulty of filling these positions.
- c. Added seven On-site Substitute Teachers due to the teacher shortage.
- d. Added seven exempt and non-exempt staff, mostly to deal with the challenge of faculty shortage.

- e. Added extra pay for faculty for eight school closure make-up days in order to meet the minimum instructional days requirement.

3. Contract Services

- a. Added off-site COVID testing.
- b. Added IT desktop support temp.
- c. Added talent team support temp.
- d. Saved on meal services.
- e. Saved from not providing student bus transportation in the 2nd semester.

Detailed Summary of Changes (FY'22 1st Interim Budget to the FY'22 2nd Interim Budget)

MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Decreased BY \$1,016,353 (4%)

- I. **Salaries and Benefits – Decreased by **\$770,283 (4%)****

 - Saved on open positions and newly hired salary variances
 - Saved from not hiring the following three positions until FY'23:
 - User Application Administrator
 - SPED Resource Teacher
 - SPED Instructional Aide
 - Saved from eliminating the following four positions:
 - Three Interventionists
 - US Career Services Coordinator
 - Added seven On-site Substitute Teachers
 - Added extra pay for faculty for eight school closure make-up days
 - Added stipend for faculty to cover the independent study week
 - Added the following five positions (pro-rated salaries):
 - Parent Engagement Coordinator
 - Dean of Students
 - Student Support Services Assistant
 - Campus Supervisor
 - Lead Campus Supervisor

- II. **Supplies – Decreased by **\$162,374 (12%)****

 - Saved on College and Career AI Platform
 - Saved on student meals

- III. **Contracted Services – Decreased by **\$83,696 (1%)****

 - Saved on Transportation Services contract (no bus services provided in the 2nd semester)
 - Added IT desktop support temp
 - Added extra off-site COVID testing

CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Decreased BY \$2,563 (0.1%)

- I. **Salaries and Benefits – Increased by **\$38,737 (1%)****

 - Added Associated Director of Talent (pro-rated salaries)
 - Added HR Employment Manager (pro-rated salaries)

- II. **Supplies – Decreased by **\$29,850 (31%)****

 - Saved on contingency

- III. **Contracted Services – Decreased by **\$11,450 (1%)****

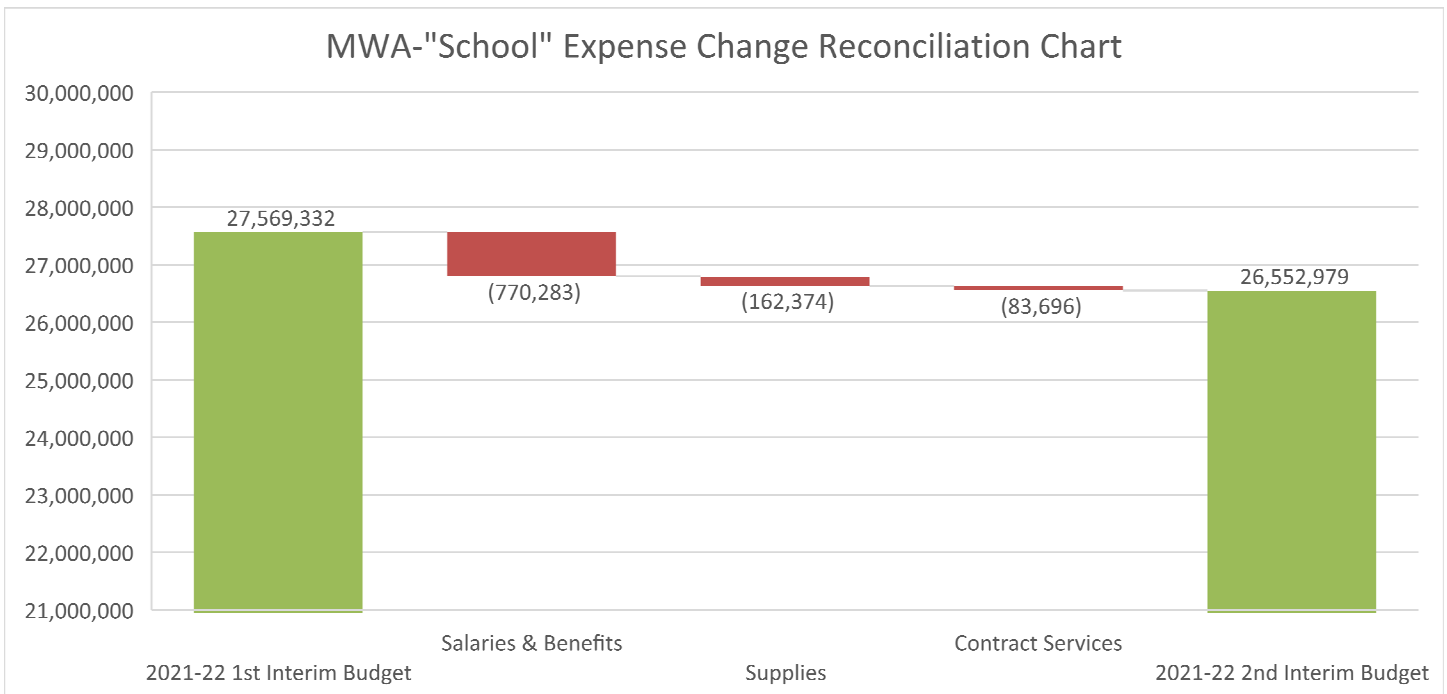
 - Saved on conference fees and travel
 - Saved on staff recruitment

Appendix A – Summary Financials

FY'22 2nd Interim Budget Summary Financials for MWA – “School”

MWA – “School” – Compare FY'22 1st Budget to FY'22 2nd Interim Budget

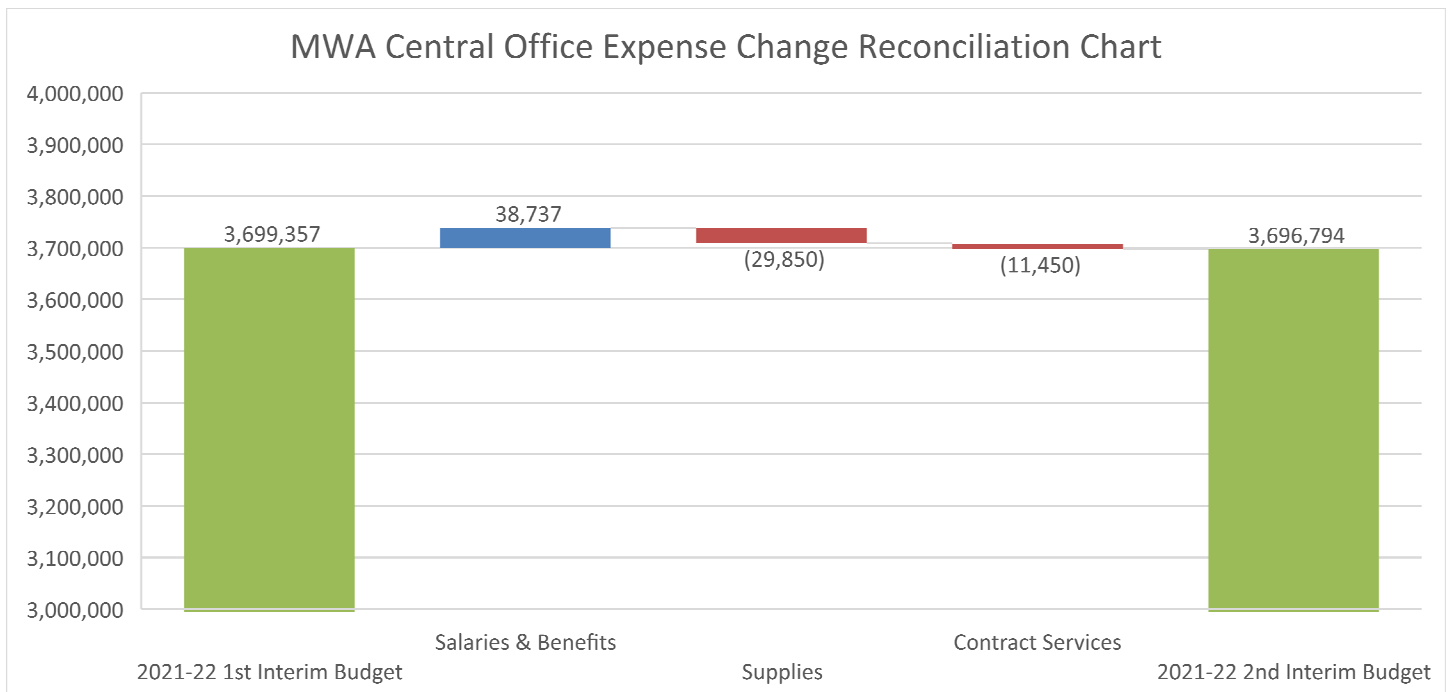
Location	2021-22 1 st Interim Budget	2021-22 2 nd Interim Budget	\$ Variance	% Variance
Revenues				
Government	\$17,603,578	\$16,599,205	-\$1,004,373	-6%
Donation	\$1,315,000	\$1,315,000	0	0%
JRSF	\$8,700,753	\$8,688,774	-\$11,979	-0.1%
Total Revenues	\$27,619,331	\$26,602,979	-\$1,016,352	-4%
Expenses				
Salaries/Benefits	\$17,245,825	\$16,475,542	-\$770,283	-4%
Supplies	\$1,304,192	\$1,141,818	-\$162,374	-12%
Contracted Services	\$9,019,315	\$8,935,619	-\$83,696	-1%
Total Expenses	\$27,569,332	\$26,552,979	-\$1,016,353	-4%
Revenues – Government per ADA	\$17,429	\$18,010	\$581	3%
Expenses – Cost per Student (Exclude CO Fees)	\$23,224	\$22,547	-\$677	-3%



FY'22 2nd Interim Budget Summary Financials for MWA – “Central Office”

MWA Central Office – Compare FY'22 1st Interim Budget to FY'22 2nd Interim Budget

Location	2021-22 1 st Interim Budget	2021-22 2 nd Interim Budget	\$ Variance	% Variance
Revenues				
JRSF	\$2,488,900	\$2,486,337	-\$2,563	-0.1%
Central Office (Shared Services Allocation)	\$1,210,457	\$1,210,457	\$0	0%
Total Revenues	\$3,699,357	\$3,696,794	-\$2,563	-0.1%
Expenses				
Salaries/Benefits	\$2,787,953	\$2,826,690	\$38,737	1%
Supplies	\$95,900	\$66,050	-\$29,850	-31%
Contracted Services	\$815,504	\$804,054	-\$11,450	-1%
Total Expenses	\$3,699,357	\$3,696,794	-\$2,563	-0.1%



Appendix B – Vacant Positions

Vacant Positions as of January 31, 2022:

Faculty Positions:

1. Art Teacher
2. Encore - Online Learning Teacher (Credit Recovery & Advancement)
3. English Teacher
4. Extra Teacher - per ABN
5. Health & Wellness Teacher
6. History Teacher
7. Science Teacher
8. Science Teacher
9. Science Teacher
10. Spanish Teacher
11. Spanish Teacher
12. US Earth and Space Science Teacher
13. On-Site Substitute Teacher
14. On-Site Substitute Teacher
15. On-Site Substitute Teacher
16. On-Site Substitute Teacher
17. On-Site Substitute Teacher
18. On-Site Substitute Teacher
19. On-Site Substitute Teacher

Exempt Staff Positions:

1. Assistant Substitute Coordinator
2. Director of Academic Instruction
3. ELD Coordinator
4. Maker Space Coordinator
5. Parent Engagement Coordinator
6. Interventionist
7. Dean of Students
8. Senior Dean of Students
9. Associate Director of Talent
10. HR Employment Manager
11. Outreach and Marketing Coordinator

Non-Exempt Staff Positions:

1. Student Support Services Assistant
2. Enrichment Instructor
3. Enrichment Instructor
4. Enrichment Instructor
5. Campus Supervisor
6. Lead Campus Supervisor
7. Custodian

Making Waves Academy
Budget FY2022

MWA - "School"
2nd Interim Budget

	A	B	C	H	K	L	M
					Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)		
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)		% Variance (C) vs. (A)	Notes
3		Income					
4	8011	State Aid - General Apportionment	5,915,170	5,432,154	(483,016)	-8%	
5	8012	Education Protection Account Entitlement	2,445,507	1,944,830	(500,677)	-20%	ADA reduced from 89% to 82%
6	8096	In Lieu of Property Taxes	3,156,599	3,156,599	-	0%	
7	8181	Special Education - Federal	133,602	115,005	(18,597)	-14%	
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%	
9	8290	Federal Title I - Basic Grant	311,795	308,648	(3,147)	-1%	
10	8295	Federal Title II - Teacher and Principal Training	46,245	46,165	(80)	0%	
11	8296	Federal Title III - LEP	34,052	34,052	-	0%	
12	8297	Federal Title IV - Part A - Student Support	21,972	22,601	629	3%	
13	8299	CARES LLM and ESSER Funding II	1,021,253	723,094	(298,159)	-29%	We decreased the revenues to match the expenses
14	8305	ESSER Funding III	765,078	1,366,457	601,379	79%	We increased the revenues to match the expenses
15	8311	State - Special Education	722,257	657,829	(64,429)	-9%	ADA reduced from 89% to 82%
16	8520	Child Nutrition Programs - State	25,871	25,871	-	0%	
17	8525	Expanded Learning Opportunity Grant	768,553	568,553	(200,000)	-26%	We decreased the revenues to match the expenses
18	8545	School Facilities Lease Rmbsmnt SB740	1,100,963	1,060,346	(40,617)	-4%	ADA reduced from 89% to 82%
19	8550	Mandate Block Grand Funding CA	28,827	28,827	-	0%	
20	8560	State Lottery	230,357	209,769	(20,588)	-9%	
22	8592	After School Program Grant	177,559	203,483	25,924	15%	
23	8621	Measure G Parcel Tax	309,177	306,181	(2,996)	-1%	
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
27	8981	John Regina Scully (JRS)	8,700,753	8,688,774	(11,979)	0%	
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		Total Income	27,619,331	26,602,979	(1,016,352)	-4%	
33							

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Budget FY2022**

**MWA - "School"
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
38		Expenses					
39	1100	Teacher Salaries	5,262,306	5,014,828	(247,478)	-5%	Overall net variance is due to: • Increase from extra pay for faculty staff to cover for school closure (8 days) & Independent study stipends • Savings from vacant positions (2 to start in March and 9 to start in May) • Delay hiring position: SPED Resource Teacher until FY23
40	1103	Substitute Teacher Salaries	557,909	703,737	145,829	26%	Added 7 additional Substitute Teachers for coverage due to shortage of teachers
41	1200	Certificated Pupil Support	721,652	703,640	(18,011)	-2%	
42	1300	Certificated Supervisor & Administrator Salaries	1,396,082	1,362,840	(33,242)	-2%	Variance from: • Approval of hiring extra Dean of Students • Savings from vacant positions projected to start in May 2022
43	1409	Certificated Special Temporary COLA Bonus	1,734,500	1,670,000	(64,500)	-4%	Savings from vacant positions projected to start in May 2022
44	1900	Certificated Other Salaries	390,234	354,762	(35,472)	-9%	
45	2100	Classified Instructional Aide Salaries	748,961	551,624	(197,336)	-26%	Variance from: • Eliminated 3 Interventionist positions due to change in school model • Delay hiring position: SPED Instructional Aid until FY23
46	2200	Classified Support Staff Salaries	707,865	745,067	37,202	5%	Added 3 positions: • Lead Campus Supervisor • Campus Supervisor • Student Support Services Assistant
47	2300	Classified Supervisor & Administrator Salaries	680,962	695,927	14,965	2%	
48	2400	Classified Clerical and Office Salaries	746,173	624,232	(121,941)	-16%	Variance from: • Added Parent Engagement Coordinator position • Savings from vacant positions projected to start in May 2022
49	2900	Classified Other Salaries	153,424	140,994	(12,430)	-8%	
50		Total Salaries	13,100,067	12,567,652	(532,415)	-4%	

**Making Waves Academy
Budget FY2022**

**MWA - "School"
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
51	3101	Certificated STRS	1,485,054	1,454,754	(30,300)	-2%	
52	3301	Certificated Social Security/Medicare	411,937	386,305	(25,632)	-6%	Savings from vacant positions projected to start in May 2022
53	3401	Certificated Health & Welfare Benefits	1,824,297	1,693,125	(131,171)	-7%	Variance from: • Health insurance projection adjustment based on the premium paid in 2022 • Savings from vacant positions projected to start in May 2022
54	3501	Certificated Unemployment Insurance	15,613	15,613	-	0%	
55	3601	Certificated Workers Comp Insurance	170,951	137,029	(33,921)	-20%	Reallocated amount to General Liability account to match annual contract
56	3701	Certificated Retirement Match	114,840	103,998	(10,842)	-9%	
57	3999	Accrued Paid Time Off	123,066	117,066	(6,000)	-5%	
58		Total Benefits	4,145,757	3,907,890	(237,868)	-6%	
59		Total Salaries & Benefits	17,245,825	16,475,542	(770,283)	-4%	
60							
61	4100	Approved Textbooks and Core Curricula Materials	161,000	161,000	-	0%	
62	4200	Books and Other Reference Materials	3,000	2,000	(1,000)	-33%	
63	4315	Custodial Supplies	100,000	100,000	-	0%	
64	4325	Instructional Materials & Supplies	301,375	225,001	(76,374)	-25%	Savings from not having to pay full cost of AI Platform for College Career Dept
65	4330	Office Supplies	1,500	1,500	-	0%	
66	4390	Other Food	5,000	5,000	-	0%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	9,000	7,000	(2,000)	-22%	
68	4420	Computers and IT Supplies (non-capitalized)	221,465	221,465	-	0%	
69	4710	Student Food Services	486,852	406,852	(80,000)	-16%	Student meal reduction
70	4910	Emergency Supplies	5,000	5,000	-	0%	
71	4990	Contingency	10,000	7,000	(3,000)	-30%	
72		Total Supplies	1,304,192	1,141,818	(162,374)	-12%	
73	5210	Conference Fees	104,375	100,875	(3,500)	-3%	
74	5215	Travel - Mileage, Parking, Tolls	8,625	7,125	(1,500)	-17%	
75	5220	Travel - Airfare & Lodging	21,275	17,775	(3,500)	-16%	
76	5225	Travel - Meals & Entertainment	16,050	13,550	(2,500)	-16%	
77	5305	Professional Dues & Memberships	15,000	13,100	(1,900)	-13%	
78	5421	General Liability Insurance	205,949	238,949	33,000	16%	Reallocated amount from Worker's Comp account to match annual contract
79	5510	Utilities - Gas and Electric	336,000	336,000	-	0%	
80	5515	Janitorial & Gardening Services	546,600	546,600	-	0%	
81	5525	Utilities - Waste	48,000	56,000	8,000	17%	
82	5530	Utilities - Water	56,000	81,000	25,000	45%	Increase for landscaping & irrigation use
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	27,000	23,500	(3,500)	-13%	
86	5615	Repairs and Maintenance - Building	160,000	160,000	-	0%	
87	5617	Repairs and Maintenance - Non-computer Equipment	3,000	3,000	-	0%	
88	5618	Repairs & Maintenance - Auto	6,500	6,500	-	0%	

Making Waves Academy
Budget FY2022

MWA - "School"
2nd Interim Budget

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
92	5806	County Oversight Fees	107,000	107,000	-	0%	
93	5810	Contracted Services	702,317	790,991	88,674	13%	Variance from: • Increase for off-site COVID testing: \$120K • US graduation @ Craneway Pavilion: \$21K • Reallocated amount to Student Transportation for buses - Interscholastic Dept: -\$20K • Reduction in Contract Services from College & Career Dept: -\$22K • Reduction in Contract Services from Middle School: -\$10K
94	5810.001	Food Service Administration	1,000	1,000	-	0%	
96	5810.003	Student Transportation	437,180	164,710	(272,470)	-62%	Variance from: • Reallocated amount from Contract Services for buses - Interscholastic Dept: \$20K • No student bus services offered in semester 2: -\$292K
97	5810.004	Intervention & Consultation	400,183	400,183	-	0%	
98	5810.005	Psychological Services	689,566	689,566	-	0%	
99	5810.006	Substitute Teachers	75,000	95,000	20,000	27%	Increase in contract services for substitute teachers due to teacher shortage
100	5810.007	Interscholastic - Coaches	86,000	90,000	4,000	5%	
101	5810.008	Information Technology	967,969	1,003,469	35,500	4%	Net increase in IT contract services due to: • Temporary IT help for 4 months: \$60K • Increase for virus software renewal: \$5.5K • Reduction from Learning Tech's dept: -\$30K
103	5811	Student Exam Fees	17,000	17,000	-	0%	
105	5820	Recruiting - Students	1,000	-	(1,000)	-100%	
106	5821	Printing and Reproduction	26,500	29,000	2,500	9%	
107	5840	Entrance, Admission, & Ticket Fees (not staff conference	52,400	37,900	(14,500)	-28%	
108	5850	Staff Recruitment	1,000	-	(1,000)	-100%	
109	5851	Continuing Education Support	97,500	102,500	5,000	5%	
111	5897	Special Ed Contract Services	461,290	461,290	-	0%	
112	5898	Use Tax	1,000	1,000	-	0%	
113	5905	Company Cell Phones	77,200	72,200	(5,000)	-6%	
114	5910	Internet and Wifi	96,600	101,600	5,000	5%	
115	5915	Postage and Delivery	22,000	22,000	-	0%	
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		Total Contract Services	9,019,315	8,935,619	(83,696)	-1%	
121							
122		Total Salaries & Benefits	17,245,825	16,475,542	(770,283)	-4%	
123		Total Supplies	1,304,192	1,141,818	(162,374)	-12%	
124		Total Contract Services	9,019,315	8,935,619	(83,696)	-1%	
125		Total Expenses	27,569,332	26,552,979	(1,016,353)	-4%	
143							
144		Net Income	50,000	50,000			

Making Waves Academy
Budget FY2022

MWA Central Office
2nd Interim Budget

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
27	8981	John Regina Scully (JRS)	2,488,900	2,486,337	(2,563)	0%	
31	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,210,457	1,210,457	-	0%	
32		Total Income	3,699,357	3,696,794	(2,563)	0%	
33							
37							
38		Expenses					
43	1409	Certificated Special Temporary COLA Bonus	176,000	182,000	6,000	3%	
45	2100	Classified Instructional Aide Salaries	-	-	-		
47	2300	Classified Supervisor & Administrator Salaries	1,781,659	1,821,247	39,588	2%	Added 2 positions: • Associate Director of Talent • HR Employment Manager
48	2400	Classified Clerical and Office Salaries	188,322	174,710	(13,612)	-7%	
50		Total Salaries	2,145,981	2,177,957	31,976	1%	
51	3101	Certificated STRS	62,286	56,287	(5,999)	-10%	
52	3301	Certificated Social Security/Medicare	131,108	135,305	4,197	3%	
53	3401	Certificated Health & Welfare Benefits	247,435	249,425	1,990	1%	
54	3501	Certificated Unemployment Insurance	5,606	5,606	-	0%	
55	3601	Certificated Workers Comp Insurance	27,898	28,313	416	1%	
56	3701	Certificated Retirement Match	68,690	74,848	6,158	9%	
57	3999	Accrued Paid Time Off	98,948	98,948	-	0%	
58		Total Benefits	641,972	648,733	6,761	1%	
59		Total Salaries & Benefits	2,787,953	2,826,690	38,737	1%	
60							

**Making Waves Academy
Budget FY2022**

**MWA Central Office
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
62	4200	Books and Other Reference Materials	2,050	1,700	(350)	-17%	
65	4330	Office Supplies	9,400	7,400	(2,000)	-21%	
66	4390	Other Food	2,500	2,000	(500)	-20%	
67	4410	Furniture, Equipment & Supplies (non-capitalized)	1,500	1,500	-	0%	
68	4420	Computers and IT Supplies (non-capitalized)	20,450	13,450	(7,000)	-34%	
71	4990	Contingency	60,000	40,000	(20,000)	-33%	
72		Total Supplies	95,900	66,050	(29,850)	-31%	
73	5210	Conference Fees	27,500	23,000	(4,500)	-16%	
74	5215	Travel - Mileage, Parking, Tolls	4,150	2,700	(1,450)	-35%	
75	5220	Travel - Airfare & Lodging	12,500	5,500	(7,000)	-56%	Savings from fewer PD's attended due Travel restrictions of COVID-19
76	5225	Travel - Meals & Entertainment	4,700	3,350	(1,350)	-29%	
77	5305	Professional Dues & Memberships	18,000	25,500	7,500	42%	
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	270,650	268,950	(1,700)	-1%	
95	5810.002	Student Information & Assessment	63,247	63,247	-	0%	
97	5810.004	Intervention & Consultation	20,000	15,000	(5,000)	-25%	
98	5810.005	Psychological Services	5,000	5,000	-	0%	
101	5810.008	Information Technology	99,308	94,308	(5,000)	-5%	
105	5820	Recruiting - Students	-	10,000	10,000		
106	5821	Printing and Reproduction	2,500	2,500	-	0%	
108	5850	Staff Recruitment	102,250	84,750	(17,500)	-17%	
109	5851	Continuing Education Support	25,000	20,000	(5,000)	-20%	
110	5853	Payroll Processing Fees	43,000	54,000	11,000	26%	
113	5905	Company Cell Phones	7,500	15,500	8,000	107%	New cell phone equipment for staff
114	5910	Internet and Wifi	-	-	-		
115	5915	Postage and Delivery	3,000	3,550	550	18%	
117	5992	Bank fees	1,000	1,000	-	0%	
120		Total Contract Services	815,504	804,054	(11,450)	-1%	
121							

**Making Waves Academy
Budget FY2022**

**MWA Central Office
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
122		Total Salaries & Benefits	2,787,953	2,826,690	38,737	1%	
123		Total Supplies	95,900	66,050	(29,850)	-31%	
124		Total Contract Services	815,504	804,054	(11,450)	-1%	
125		Total Expenses	3,699,357	3,696,794	(2,563)	0%	
126							
127		Net Income	0	0			

MWA-"School" and MWA Central Office
2nd Interim Budget

	A	B	C	H	K	L
1		Summary				
					Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)		
3		Income				
4	8011	State Aid - General Apportionment	5,915,170	5,432,154	(483,016)	-8%
5	8012	Education Protection Account Entitlement	2,445,507	1,944,830	(500,677)	-20%
6	8096	In Lieu of Property Taxes	3,156,599	3,156,599	-	0%
7	8181	Special Education - Federal	133,602	115,005	(18,597)	-14%
8	8220	Child Nutrition Programs - Fed	388,741	388,741	-	0%
9	8290	Federal Title I - Basic Grant	311,795	308,648	(3,147)	-1%
10	8295	Federal Title II - Teacher and Principal Training	46,245	46,165	(80)	0%
11	8296	Federal Title III - LEP	34,052	34,052	-	0%
12	8297	Federal Title IV - Part A - Student Support	21,972	22,601	629	3%
13	8299	CARES LLM and ESSER Funding	1,021,253	723,094	(298,159)	-29%
14	8305	ESSER Funding III	765,078	1,366,457	601,379	79%
15	8311	State - Special Education	722,257	657,829	(64,429)	-9%
16	8520	Child Nutrition Programs - State	25,871	25,871	-	0%
17	8525	Expanded Learning Opportunity Grant	768,553	568,553	(200,000)	-26%
18	8545	School Fac Lease Rmbsmnt SB740	1,100,963	1,060,346	(40,617)	-4%
19	8550	Mandate Block Grand Funding CA	28,827	28,827	-	0%
20	8560	State Lottery	230,357	209,769	(20,588)	-9%
22	8592	After School Program Grant	177,559	203,483	25,924	15%
23	8621	Measure G Parcel Tax	309,177	306,181	(2,996)	-1%
26	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%
27	8981	John Regina Scully (JRS)	11,189,653	11,175,111	(14,542)	0%
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		Total Income	31,318,688	30,299,773	(1,018,916)	-3%

MWA-"School" and MWA Central Office
2nd Interim Budget

	A	B	C	H	K	L
			FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
33						
38		Expenses				
39	1100	Teacher Salaries	5,262,306	5,014,828	(247,478)	-5%
40	1103	Substitute Teacher Salaries	557,909	703,737	145,829	26%
41	1200	Certificated Pupil Support	721,652	703,640	(18,011)	-2%
42	1300	Certificated Supervisor & Administrator Salaries	1,396,082	1,362,840	(33,242)	-2%
43	1409	Certificated Special Temporary COLA Bonus	1,910,500	1,852,000	(58,500)	-3%
44	1900	Certificated Other Salaries	390,234	354,762	(35,472)	-9%
45	2100	Classified Instructional Aide Salaries	748,961	551,624	(197,336)	-26%
46	2200	Classified Support Staff Salaries	707,865	745,067	37,202	5%
47	2300	Classified Supervisor & Administrator Salaries	2,462,621	2,517,174	54,553	2%
48	2400	Classified Clerical and Office Salaries	934,495	798,942	(135,554)	-15%
49	2900	Classified Other Salaries	153,424	140,994	(12,430)	-8%
50		Total Salaries	15,246,048	14,745,609	(500,439)	-3%
51	3101	Certificated STRS	1,547,340	1,511,041	(36,299)	-2%
52	3301	Certificated Social Security/Medicare	543,046	521,610	(21,436)	-4%
53	3401	Certificated Health & Welfare Benefits	2,071,732	1,942,550	(129,182)	-6%
54	3501	Certificated Unemployment Insurance	21,219	21,219	-	0%
55	3601	Certificated Workers Comp Insurance	198,849	165,343	(33,506)	-17%
56	3701	Certificated Retirement Match	183,530	178,846	(4,684)	-3%
57	3999	Accrued Paid Time Off	222,014	216,014	(6,000)	-3%
58		Total Benefits	4,787,730	4,556,623	(231,107)	-5%
59		Total Salaries & Benefits	20,033,778	19,302,232	(731,546)	-4%
60						
61	4100	Approved Textbooks and Core Curricula Mate	161,000	161,000	-	0%
62	4200	Books and Other Reference Materials	5,050	3,700	(1,350)	-27%
63	4315	Custodial Supplies	100,000	100,000	-	0%
64	4325	Instructional Materials & Supplies	301,375	225,001	(76,374)	-25%
65	4330	Office Supplies	10,900	8,900	(2,000)	-18%
66	4390	Other Food	7,500	7,000	(500)	-7%
67	4410	Furniture, Equipment & Supplies (non-capitaliz	10,500	8,500	(2,000)	-19%
68	4420	Computers and IT Supplies (non-capitalized)	241,915	234,915	(7,000)	-3%
69	4710	Student Food Services	486,852	406,852	(80,000)	-16%
70	4910	Emergency Supplies	5,000	5,000	-	0%
71	4990	Contingency	70,000	47,000	(23,000)	-33%
72		Total Supplies	1,400,092	1,207,868	(192,224)	-14%

MWA-"School" and MWA Central Office
2nd Interim Budget

	A	B	C	H	K	L
			FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)	Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title				
73	5210	Conference Fees	131,875	123,875	(8,000)	-6%
74	5215	Travel - Mileage, Parking, Tolls	12,775	9,825	(2,950)	-23%
75	5220	Travel - Airfare & Lodging	33,775	23,275	(10,500)	-31%
76	5225	Travel - Meals & Entertainment	20,750	16,900	(3,850)	-19%
77	5305	Professional Dues & Memberships	33,000	38,600	5,600	17%
78	5421	General Liability Insurance	205,949	238,949	33,000	16%
79	5510	Utilities - Gas and Electric	336,000	336,000	-	0%
80	5515	Janitorial & Gardening Services	546,600	546,600	-	0%
81	5525	Utilities - Waste	48,000	56,000	8,000	17%
82	5530	Utilities - Water	56,000	81,000	25,000	45%
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	27,000	23,500	(3,500)	-13%
86	5615	Repairs and Maintenance - Building	160,000	160,000	-	0%
87	5617	Repairs and Maintenance - Non-computer Equ	3,000	3,000	-	0%
88	5618	Repairs & Maintenance - Auto	6,500	6,500	-	0%
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	972,967	1,059,941	86,974	9%
94	5810.001	Food Service Administration	1,000	1,000	-	0%
95	5810.002	Student Information & Assessment	63,247	63,247	-	0%
96	5810.003	Student Transportation	437,180	164,710	(272,470)	-62%
97	5810.004	Intervention & Consultation	420,183	415,183	(5,000)	-1%
98	5810.005	Psychological Services	694,566	694,566	-	0%
99	5810.006	Substitute Teachers	75,000	95,000	20,000	27%
100	5810.007	Interscholastics - Coaches	86,000	90,000	4,000	5%
101	5810.008	Information Technology	1,067,276	1,097,776	30,500	3%
102	5810.009	Outsourced Teaching	-	-	-	
103	5811	Student Exam Fees	17,000	17,000	-	0%
104	5812	College Entrance Exams	-	-	-	
105	5820	Recruiting - Students	1,000	10,000	9,000	900%
106	5821	Printing and Reproduction	29,000	31,500	2,500	9%
107	5840	Entrance, Admission, & Ticket Fees (not staff	52,400	37,900	(14,500)	-28%

MWA-"School" and MWA Central Office
2nd Interim Budget

	A	B	C	H	K	L
					Variance FY22 2nd Interim vs. FY21 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title	FY2022 1st Interim Budget (A)	FY2022 2nd Interim Budget (C)		
108	5850	Staff Recruitment	103,250	84,750	(18,500)	-18%
109	5851	Continuing Education Support	122,500	122,500	-	0%
110	5853	Payroll Processing Fees	43,000	54,000	11,000	26%
111	5897	Special Ed Encroachment WCCUSD	461,290	461,290	-	0%
112	5898	Use Tax	1,000	1,000	-	0%
113	5905	Company Cell Phones	84,700	87,700	3,000	4%
114	5910	Internet and Wifi	96,600	101,600	5,000	5%
115	5915	Postage and Delivery	25,000	25,550	550	2%
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		Total Contract Services	9,834,819	9,739,673	(95,146)	-1%
121						
122		Total Salaries & Benefits	20,033,778	19,302,232	(731,546)	-4%
123		Total Supplies	1,400,092	1,207,868	(192,224)	-14%
124		Total Contract Services	9,834,819	9,739,673	(95,146)	-1%
125		Total Expenses	31,268,689	30,249,772	(1,018,916)	-3%
126						
127		Net Income	50,000	50,000		