



Executive Summary for FY 2022-23 Original Budget (2nd Draft) Report

June 2nd, 2022

Revenues Summary (Compared with the FY'22 2nd Interim Budget):

- Government revenues **increased** by **\$2,919,733** or **18%**.
- JRSF contributions **decreased** by **\$36,921** or **0.3%**.
- Central Office – revenue from shared services **increased** by **\$99,186** or **8%**. The Central Office revenue increase is offset by the corresponding increase of MWA shared service expenses.

Expenses Summary (Compared with the FY'22 2nd Interim Budget):

- The total expenses **increased** by **\$2,981,998** or **10%**.
 - MWA – "School" expenses **increased** by **\$2,479,287** or **9%**.
 - Central Office expenses **increased** by **\$502,711** or **14%**.

Key Overview for the FY'23 Original Budget (2nd Draft)

The following items highlight the **key changes** from the **FY'22 2nd Interim Budget** to the **FY'23 Original Budget (2nd Draft)**:

1. Government Revenues

The net increase comprised of the following assumptions:

- a. State revenues per pupil increased by 6.56% as per the governor's May Revise budget proposal, up from 5.33% in January estimate
- b. One-time block grant of about \$1,300/ADA
- c. Increased enrollment by 70 students, and also assumed higher daily attendance rate (90% vs. 82%)
- d. Added three new grants (Expanded Learning Opportunity Program or ELO-P, Educator Effectiveness Grant, and A-G grant)
- e. Decreased COVID funding, including ESSER II and ESSER III Grants

2. Personnel Expense

- a. Assumed an average of 5% salary COLA increase for faculty and staff
- b. Increased CalSTRS rate from 16.92% to 19.1%
- c. Budgeted full salaries for vacant positions in FY'23 budget vs. prorated salaries in FY'22 2nd interim budget
- d. Net decrease of three positions

3. Contract Services

- a. Additional rent cost for the new Upper School gym
- b. Added utilities and janitorial services for the Upper School gym
- c. Increased tuitions for the four new teacher residents
- d. Reduced COVID testing cost and IT contract services

Summary of Changes Between the 2nd Draft and the 1st Draft of the FY'23 Original Budget (Presented to the FAC on April 19th, 2022)

Compared with the 1st Draft of the FY'23 Original Budget, the overall expenses decreased by about \$1M. The government revenues increased by \$1.35M, resulting in a net decrease of JRS contributions of about \$2.35M.

- Government revenues **increased** by **\$1,353,237** or **7%**.
- Central Office – revenue from shared services **increased** by \$15,190 or **1%**. The Central Office revenue increase is offset by the corresponding increase of MWA shared service expenses.
- Expenses **decreased** by **\$980,986** or **3%**.
- JRSF contributions **decreased** by **\$2,349,414** or **17%**.

GOVERNMENT REVENUES: 2nd Draft vs. 1st Draft of the FY'23 Original Budget – TOTAL CHANGES – INCREASED BY \$1,353,237 (7%)

- COLA increased from 5.33% to 6.56%
- One-time grant of \$1,300/ADA
- Delay the use of ESSER III funding to 2023-24

EXPENDITURES (MWA/MWAS): 2nd Draft vs. 1st Draft of the FY'23 Original Budget – TOTAL CHANGES – DECREASED BY \$980,986 (3%)

I. Salaries and Benefits – Decreased by **\$1,209,976 (5%)**

- Added a SPED Aide
- Added a second school nurse
- Added stipend for staff and faculty
- Eliminated Parent Engagement Coordinator
- Eliminated Maker Space Coordinator
- Eliminated Director of School Culture
- Eliminated Director of Holistic Support Services
- Eliminated Sr. Director of Academic Instruction
- Eliminated Principal (for 2022-23 only and this cost to return for the 2023-24 school year)
- Eliminated 6 On-Site Substitute Teachers
- Removed additional Faculty salary expense to account for extra, make-up school days

II. Supplies – Decreased by **\$28,000 (2%)**

- Saved on staff laptops purchased in FY2022

III. Contract Services - Increased by **\$256,990 (3%)**

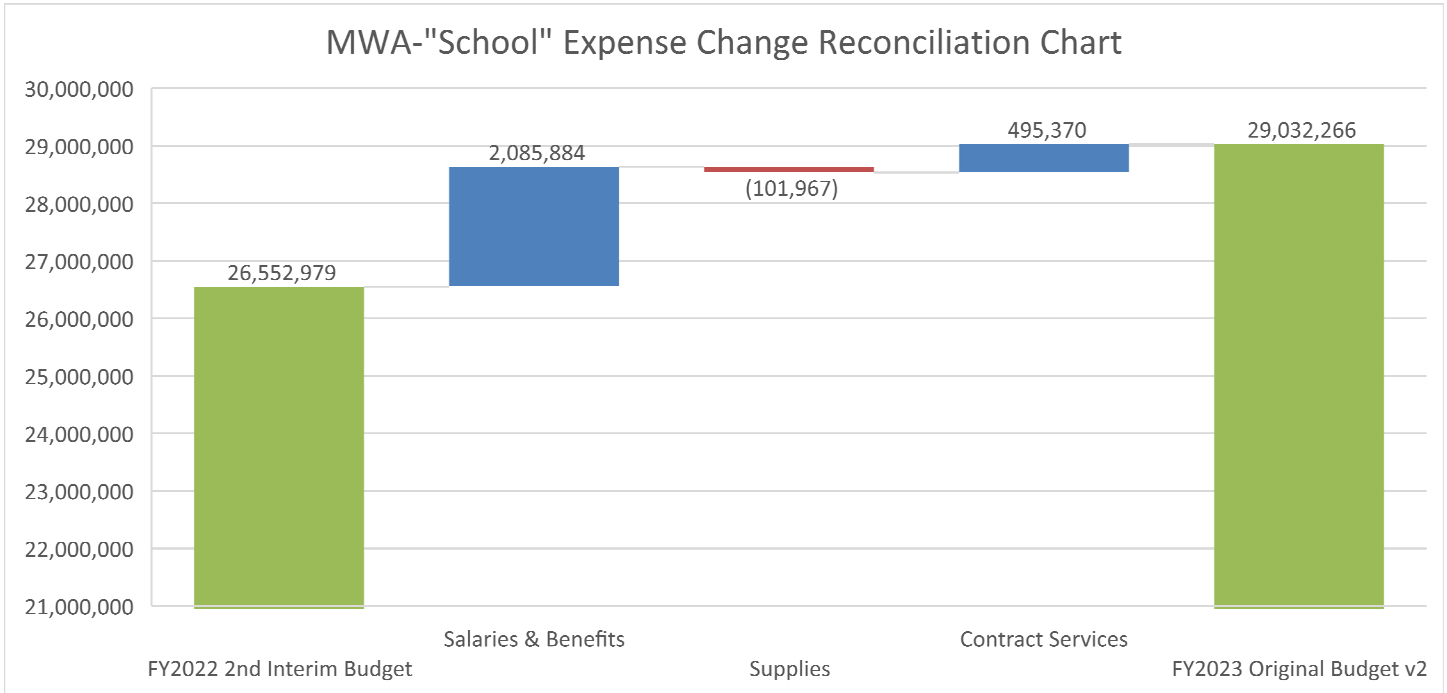
- Reduced RTFisher service agreement
- Added \$500,000 as a placeholder for the General Liability Insurance
- Added SEL Online Platform System
- Added marketing expenses
- Added power washing expenses

Appendix A – Summary Financials

FY'23 Original Budget Summary Financials for MWA – "School"

MWA – "School" – Compare *FY'22 2nd Interim Budget* to *FY'23 Original Budget (2nd Draft)*

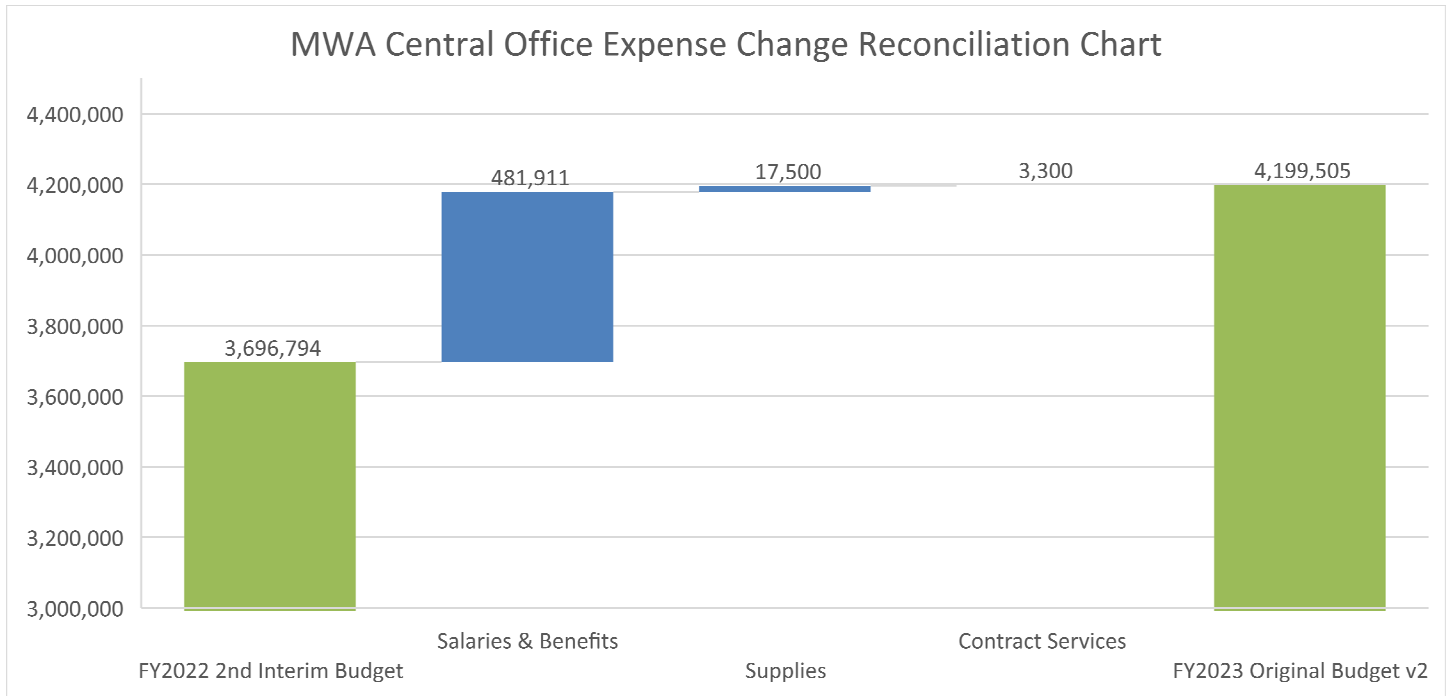
Location	2021-22 2 nd Interim Budget	2022-23 Original Budget (2 nd Draft)	\$ Variance	% Variance
Revenues				
Government	\$16,599,205	\$19,518,938	\$2,919,733	18%
Donation	\$1,315,000	\$1,315,000	\$0	0%
JRSF	\$8,688,774	\$8,248,328	-\$440,446	-5%
Total Revenues	\$26,602,979	\$29,082,266	\$2,479,287	9%
Expenses				
Salaries/Benefits	\$16,475,542	\$18,561,426	\$2,085,884	13%
Supplies	\$1,141,818	\$1,039,851	-\$101,967	-9%
Contracted Services	\$8,935,619	\$9,430,989	\$495,370	6%
Total Expenses	\$26,552,979	\$29,032,266	\$2,479,287	9%
Revenues – Government per ADA	\$18,010	\$18,302	\$292	2%
Expenses – Cost per Student (Exclude CO Fees)	\$22,547	\$23,395	\$848	4%



FY'23 Original Budget Summary Financials for MWA - "Central Office"

MWA Central Office – Compare FY'22 2nd Interim Budget to FY'23 Original Budget (2nd Draft)

Location	2021-22 2 nd Interim Budget	2022-23 Original Budget (2 nd Draft)	\$ Variance	% Variance
Revenues				
JRSF	\$2,486,337	\$2,889,862	\$403,525	16%
Central Office (Shared Services Allocation)	\$1,210,457	\$1,309,643	\$99,186	8%
Total Revenues	\$3,696,794	\$4,199,505	\$502,711	14%
Expenses				
Salaries/Benefits	\$2,826,690	\$3,308,601	\$481,191	17%
Supplies	\$66,050	\$83,550	\$17,500	26%
Contracted Services	\$804,054	\$807,354	\$3,300	0%
Total Expenses	\$3,696,794	\$4,199,505	\$502,711	14%



Appendix B - Detailed Summary of Changes
FY'22 2nd Interim Budget to the FY'23 Original Budget (2nd Draft)

MWA – "SCHOOL" EXPENDITURES: TOTAL CHANGES – Increased BY \$2,479,287(9%)

- **Salaries and Benefits – Increased by **\$2,085,884 (13%)****
- 5% Cost of Living Adjustment (COLA) on salaries
- Added stipend for faculty and staff
- CalSTRS employer contribution rate expected to increase from 16.92% to 19.1%
- Assumed full salaries for vacant positions in FY'23 vs. prorated salaries in FY'22 2nd interim budget
- Eliminated various one-time COVID related expenses such as COVID bonuses
- Removed Faculty salary increase for extra school days
- Added new positions (17):
 1. Associate Director of Early College
 2. Attendance Officer
 3. Behavior Specialist
 4. Director of Categorical Programs
 5. Humanities Lead Teacher
 6. Nurse
 7. Performing Art Teacher
 8. SPED Instructional Aide
 9. SPED Resource Teacher
 - 10.4 Teacher Residents
 11. User Application Administrator
 - 12.3 Assistant Principals
- Eliminated positions (21):
 1. 4 Teachers
 2. 2 Directors of Academic Instruction
 3. Director of School Culture
 4. Maker Space Coordinator
 5. 10 On-Site Substitute Teachers
 6. Parent Engagement Coordinator
 7. Senior Director of Academic Instruction
 8. Senior School Director
- **Supplies – Decreased by **\$101,967 (9%)****
- Reduced textbooks by shifting toward e-Textbooks for which costs are lower
- Saved on IT network infrastructure hardware and installation cost for US building 5 (US gym)
- Added sports supplies for the new US gym
- **Contracted Services – Increased by **\$495,370 (6%)****
- Increased premium for the new general liability outside of CharterSafe
- Increased janitorial services for the new US gym
- Increased school rent due to higher SB 740 School Facilities Funding rate
- Added tuition for the four new teacher residents
- Added SEL Online Platform System
- Added marketing expenses
- Added power washing
- Decreased COVID Testing

- Decreased IT contract services

CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Increased BY \$502,711 (14%)

- I. Salaries and Benefits – Increased by **\$481,911 (17%)****

 1. 5% Cost of Living Adjustment (COLA) on salaries
 2. Budgeted full salaries for vacant positions in FY'23 vs. prorated salaries in FY'22 2nd interim budget
 3. Added HR Generalist

- II. Supplies – Increased by **\$17,500 (26%)****

 1. Increased IT supplies

- III. Contracted Services – Decreased by **\$3,300 (0.4%)****

 1. Reduced contract services to match spending trend

**Making Waves Academy
Budget FY2023**

**MWA - "School"
Original Budget 2nd Draft**

	A	B	C	E	H	K	L	M
2	Acct #	Account/Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
42		Expenses						
43	1100	Teacher Salaries	5,014,828	5,330,455	5,351,230	336,402	7%	Variance from: • 12 vacant teacher positions - budgeted full salaries in FY23 vs. prorated in FY22 2nd interim • New positions in FY23: -US Arts Teacher • COLA increase
44	1103	Substitute Teacher Salaries	703,737	819,224	517,106	(186,631)	-27%	• Savings from removing 6 On-Site Subs
45	1200	Certificated Pupil Support	703,640	690,654	831,404	127,764	18%	Added position: School Nurse
46	1300	Certificated Supervisor & Administrator Salaries	1,362,840	1,705,970	1,356,820	(6,020)	0%	
47	1409	Certificated Special Temporary COLA Bonus	1,670,000	2,040,000	1,932,000	262,000	16%	• Vacant positions budgeted full STCOLA in FY23 vs. prorated in FY22 2nd interim and new positions in FY23
48	1900	Certificated Other Salaries	354,762	542,331	463,331	108,569	31%	Variance from: • Vacant positions budgeted full salaries in FY23 vs. prorated in FY22 2nd interim: -ELD Coordinator • New positions in FY23: -Behavior Specialist • COLA increase
49	2100	Classified Instructional Aide Salaries	551,624	882,464	934,631	383,007	69%	Variance from: • Vacant positions budgeted full salaries in FY23 vs. prorated in FY22 2nd interim: -4 Enrichment Instructors -Interventionist -SPED Instructional Aide -Teacher Resident • New positions in FY23: -3 Teacher Residents -SPED Instructional Aid • COLA increase
50	2200	Classified Support Staff Salaries	745,067	908,426	908,426	163,359	22%	Variance from: • Vacant positions budgeted full salaries in FY23 vs. prorated in FY22 2nd interim: -Student Support Services Assistant -Campus Supervisor -Lead Campus Supervisor • COLA increase
51	2300	Classified Supervisor & Administrator Salaries	695,927	754,176	524,176	(171,751)	-25%	Savings from removing following positions: • Director of Holistic Support Services • Director of School Culture
52	2400	Classified Clerical and Office Salaries	624,232	914,483	864,563	240,331	39%	Variance from: • Vacant positions budgeted full salaries in FY23 vs. prorated in FY22 2nd interim: -Assistant Substitute Coordinator -User Application Administrator • New position in FY23: -Attendance Officer • COLA increase
53	2900	Classified Other Salaries	140,994	153,087	153,087	12,093	9%	
54		Total Salaries	12,567,652	14,741,270	13,836,774	1,269,122	10%	

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Original Budget 2nd Draft

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2	Acct #	Account/Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
55	3101	Certificated STRS	1,454,754	1,896,410	1,734,316	279,562	19%	Variance from: • Vacant positions budgeted full salaries in FY23 eligible for CalSTRS vs. prorated in FY22 2nd interim • CalSTRS rate increase from 16.92% to 19.1%
56	3301	Certificated Social Security/Medicare	386,305	467,688	451,856	65,551	17%	Variance from: • Vacant positions budgeted full STCOLA in FY23 vs. prorated in FY22 2nd interim • New positions in FY23 • COLA increase
57	3401	Certificated Health & Welfare Benefits	1,693,125	2,147,916	2,034,296	341,171	20%	Variance from: • Vacant positions budgeted at full cost estimated health insurance vs. prorated in FY22 2nd interim • Projected health insurance rate increase for CY2023
58	3501	Certificated Unemployment Insurance	15,613	74,206	69,684	54,071	346%	Restart unemployment contribution for FY23; do not have to contribute in FY22 due to our high reserves
59	3601	Certificated Workers Comp Insurance	137,029	192,937	181,178	44,149	32%	Vacant positions budgeted full salaries in FY23 vs. prorated in FY22 2nd interim
60	3701	Certificated Retirement Match	103,998	127,909	130,256	26,258	25%	
61	3999	Accrued Paid Time Off	117,066	123,066	123,066	6,000	5%	
62		Total Benefits	3,907,890	5,030,132	4,724,652	816,762	21%	
63		Total Salaries & Benefits	16,475,542	19,771,402	18,561,426	2,085,884	13%	
64								
65	4100	Approved Textbooks and Core Curricula Materials	161,000	123,000	123,000	(38,000)	-24%	Reduce to match spending trend, shifting towards e-Textbooks where costs are cheaper
66	4200	Books and Other Reference Materials	2,000	2,000	2,000	-	0%	
67	4315	Custodial Supplies	100,000	100,000	100,000	-	0%	
68	4325	Instructional Materials & Supplies	225,001	257,001	257,001	32,000	14%	• Instructional supplies for US Gym and additional JV teams as 9th/10th classes are getting larger • Increase in overall supplies for MWA
69	4330	Office Supplies	1,500	1,500	1,500	-	0%	
70	4390	Other Food	5,000	5,000	5,000	-	0%	
71	4410	Furniture, Equipment & Supplies (non-capitalized)	7,000	7,000	7,000	-	0%	
72	4420	Computers and IT Supplies (non-capitalized)	221,465	139,350	112,350	(109,115)	-49%	• Remove one time cost of network infrastructure hardware and installation cost for US building 5 • Savings from purchasing new staff laptops in FY22
73	4710	Student Food Services	406,852	415,000	415,000	8,148	2%	
74	4910	Emergency Supplies	5,000	10,000	10,000	5,000	100%	
75	4990	Contingency	7,000	7,000	7,000	-	0%	
76		Total Supplies	1,141,818	1,066,851	1,039,851	(101,967)	-9%	

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77	5210	Conference Fees	100,875	101,375	101,375	500	0%	
78	5215	Travel - Mileage, Parking, Tolls	7,125	7,125	7,125	-	0%	
79	5220	Travel - Airfare & Lodging	17,775	19,775	19,775	2,000	11%	
80	5225	Travel - Meals & Entertainment	13,550	14,550	14,550	1,000	7%	
81	5305	Professional Dues & Memberships	13,100	21,100	21,100	8,000	61%	Increase to match spending trend
82	5421	General Liability Insurance	238,949	286,739	786,739	547,790	229%	Placeholder for general liability insurance outside of CharterSafe
83	5510	Utilities - Gas and Electric	336,000	385,500	385,500	49,500	15%	Variance due to:
84	5515	Janitorial & Gardening Services	546,600	662,862	662,862	116,262	21%	• Projection for rate increase • Estimated cost for US Gym
85	5525	Utilities - Waste	56,000	60,000	60,000	4,000	7%	
86	5530	Utilities - Water	81,000	96,000	96,000	15,000	19%	
87	5605	Equipment Leases and Rentals	148,800	148,800	148,800	-	0%	
88	5610	Occupancy Rent	1,753,179	1,840,838	1,840,838	87,659	5%	Adjusted to match SB740 revenue increase
89	5612	Additional Facilities Use Fees	23,500	23,500	23,500	-	0%	
90	5615	Repairs and Maintenance - Building	160,000	176,000	201,000	41,000	26%	Powerwashing for Buildings
91	5617	Repairs and Maintenance - Non-computer Equipment	3,000	3,000	3,000	-	0%	
92	5618	Repairs & Maintenance - Auto	6,500	6,500	6,500	-	0%	
96	5806	County Oversight Fees	107,000	107,000	107,000	-	0%	
97	5810	Contracted Services	790,991	612,317	609,117	(181,874)	-23%	Variance from: • Extra off-site COVID Testing (one time COVID impact expenses): - \$120K • Removed contract service for Attendance Officer (bringing position in house): -\$30K • Less contract services needed for Upper School & College Career Dept: -\$28.7K • Removed contract service for Nurse (brining position in house): - \$84.2K • Added SEL online platform system: \$50K
98	5810.001	Food Service Administration	1,000	1,000	1,000	-	0%	
100	5810.003	Student Transportation	164,710	189,710	189,710	25,000	15%	Cost increase for bus rentals (sports)
101	5810.004	Intervention & Consultation	400,183	400,183	90,183	(310,000)	-77%	RTFisher service agreement reduction
102	5810.005	Psychological Services	689,566	689,566	689,566	-	0%	
103	5810.006	Substitute Teachers	95,000	125,000	125,000	30,000	32%	Increase due to teacher shortage
104	5810.007	Interscholastic - Coaches	90,000	112,000	112,000	22,000	24%	More coaches for JV teams as 9th/10th grade classes as 50 students bigger than before
105	5810.008	Information Technology	1,003,469	852,316	852,316	(151,153)	-15%	Less IT contract service needed according to spending tread, not needing IT temp help, and removed website development costs
107	5811	Student Exam Fees	17,000	17,000	17,000	-	0%	
109	5820	Recruiting - Students	-	-	-	-		
110	5821	Printing and Reproduction	29,000	29,000	29,000	-	0%	
111	5840	Entrance, Admission, & Ticket Fees (not staff conferen	37,900	45,400	45,400	7,500	20%	
112	5850	Staff Recruitment	-	-	-	-		
113	5851	Continuing Education Support	102,500	184,500	184,500	82,000	80%	Tuition cost for new Teacher Residents @ \$20.5K each
115	5897	Special Ed Contract Services	461,290	461,290	461,290	-	0%	
116	5898	Use Tax	1,000	1,000	1,000	-	0%	

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2	Acct #	Account/Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
117	5905	Company Cell Phones	72,200	35,200	35,200	(37,000)	-51%	Amount reallocated from cell phone expense to Wifi for mobile hotspot devices
118	5910	Internet and Wifi	101,600	138,600	138,600	37,000	36%	
119	5915	Postage and Delivery	22,000	22,000	22,000	-	0%	
120	5920	Landlines and Office Based Phones	7,800	7,800	7,800	-	0%	
122	6900	Depreciation and Amortization	25,000	25,000	25,000	-	0%	
123	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,210,457	1,294,453	1,309,643	99,186	8%	Adjusted to match government revenue increase
124		Total Contract Services	8,935,619	9,203,999	9,430,989	495,370	6%	
125								
126		Total Salaries & Benefits	16,475,542	19,771,402	18,561,426	2,085,884	13%	
127		Total Supplies	1,141,818	1,066,851	1,039,851	(101,967)	-9%	
128		Total Contract Services	8,935,619	9,203,999	9,430,989	495,370	6%	
129		Total Expenses	26,552,979	30,042,252	29,032,266	2,479,287	9%	
147								
148		Net Income	50,000	50,000	50,000			

**Making Waves Academy
Budget FY2023**

**MWA Central Office
Original Budget 2nd Draft**

	A	B	C	E	H	K	L	M
	Account #	Account Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		Income						
31	8981	John Regina Scully (JRS)	2,486,337	2,876,052	2,889,862	403,525	16%	
35	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,210,457	1,294,453	1,309,643	99,186	8%	
36		Total Income	3,696,794	4,170,505	4,199,505	502,711	14%	
37								
41								
42		Expenses						
43	1100	Teacher Salaries	-	-	-	-		
44	1103	Substitute Teacher Salaries	-	-	-	-		
45	1200	Certificated Pupil Support	-	-	-	-		
46	1300	Certificated Supervisor & Administrator Salaries	-	-	-	-		
47	1409	Certificated Special Temporary COLA Bonus	182,000	216,000	216,000	34,000	19%	Vacant positions budgeted full STCOLA in FY23 vs. prorated in FY22 2nd interim and new positions in FY23
48	1900	Certificated Other Salaries	-	-	-	-		
49	2100	Classified Instructional Aide Salaries	-	-	-	-		
50	2200	Classified Support Staff Salaries	-	-	-	-		
51	2300	Classified Supervisor & Administrator Salaries	1,821,247	2,080,851	2,080,851	259,604	14%	Variance from: • Vacant positions budgeted full salaries in FY23 vs. prorated in FY22 2nd interim: -Associate Dir of Talent -HR Employment Manager • New positions in FY23: -HR Generalist • COLA increase
52	2400	Classified Clerical and Office Salaries	174,710	236,562	236,562	61,852	35%	• Outreach & Marketing Coordinator - budgeted full salaries in FY23 vs. prorated in FY22 2nd interim • COLA increase
53	2900	Classified Other Salaries	-	-	-	-		
54		Total Salaries	2,177,957	2,533,413	2,533,413	355,456	16%	

**Making Waves Academy
Budget FY2023**

**MWA Central Office
Original Budget 2nd Draft**

	A	B	C	E	H	K	L	M
2	Account #	Account Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
65	4100	Approved Textbooks and Core Curricula Materials	-	-	-	-		
66	4200	Books and Other Reference Materials	1,700	1,700	1,700	-	0%	
67	4315	Custodial Supplies	-	-	-	-		
68	4325	Instructional Materials & Supplies	-	-	-	-		
69	4330	Office Supplies	7,400	8,900	8,900	1,500	20%	
70	4390	Other Food	2,000	2,000	2,000	-	0%	
71	4410	Furniture, Equipment & Supplies (non-capitalized)	1,500	1,500	1,500	-	0%	
72	4420	Computers and IT Supplies (non-capitalized)	13,450	20,450	19,450	6,000	45%	Increase to match spending trend
73	4710	Student Food Services	-	-	-	-		
74	4910	Emergency Supplies	-	-	-	-		
75	4990	Contingency	40,000	50,000	50,000	10,000	25%	Bring back to FY22 original budget level
76		Total Supplies	66,050	84,550	83,550	17,500	26%	
77	5210	Conference Fees	23,000	26,000	26,000	3,000	13%	
78	5215	Travel - Mileage, Parking, Tolls	2,700	4,200	4,200	1,500	56%	
79	5220	Travel - Airfare & Lodging	5,500	11,000	11,000	5,500	100%	Projected to have more PD once COVID subsidies and everything goes back to normalcy
80	5225	Travel - Meals & Entertainment	3,350	4,700	4,700	1,350	40%	
81	5305	Professional Dues & Memberships	25,500	25,500	25,500	-	0%	
82	5421	General Liability Insurance	-	-	-	-		
83	5510	Utilities - Gas and Electric	-	-	-	-		
84	5515	Janitorial, Gardening Services & Supplies	-	-	-	-		
85	5525	Utilities - Waste	-	-	-	-		
86	5530	Utilities - Water	-	-	-	-		
87	5605	Equipment Leases and Rentals	6,200	6,200	6,200	-	0%	
88	5610	Occupancy Rent	-	-	-	-		
89	5612	Additional Facilities Use Fees	-	-	-	-		
90	5615	Repairs and Maintenance - Building	-	-	-	-		
91	5617	Repairs and Maintenance - Non-computer Equipment	-	-	-	-		
92	5618	Repairs & Maintenance - Auto	-	-	-	-		
93	5803	Accounting Fees	30,000	30,000	30,000	-	0%	
94	5804	Legal Fees	70,000	70,000	70,000	-	0%	
95	5805	External Management and Administrative Fees	-	-	-	-		
96	5806	County Oversight Fees	-	-	-	-		
97	5810	Contracted Services	268,950	211,950	241,950	(27,000)	-10%	Reduce to match spending trend
98	5810.001	Food Service Administration	-	-	-	-		
99	5810.002	Student Information & Assessment	63,247	66,800	66,800	3,553	6%	
100	5810.003	Student Transportation	-	-	-	-		
101	5810.004	Intervention & Consultation	15,000	5,000	5,000	(10,000)	-67%	Reduce to match spending trend
102	5810.005	Psychological Services	5,000	5,000	5,000	-	0%	
103	5810.006	Substitute Teachers	-	-	-	-		

**Making Waves Academy
Budget FY2023**

**MWA Central Office
Original Budget 2nd Draft**

	A	B	C	E	H	K	L	M
			FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
2	Account #	Account Title						
126		Total Salaries & Benefits	2,826,690	3,308,601	3,308,601	481,911	17%	
127		Total Supplies	66,050	84,550	83,550	17,500	26%	
128		Total Contract Services	804,054	777,354	807,354	3,300	0%	
129		Total Expenses	3,696,794	4,170,505	4,199,505	502,711	14%	
130								
131		Net Income	0	0	0			

MWA-"School" and MWA Central Office
Original Budget 2nd Draft

	A	B	C	E	H	K	L
1		Summary					
2	Account #	Account Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)
3		Income					
4	8011	State Aid - General Apportionment	5,432,154	7,033,146	7,185,043	1,752,888	32%
5	8012	Education Protection Account Entitlement	1,944,830	2,205,796	2,205,796	260,966	13%
6	8096	In Lieu of Property Taxes	3,156,599	3,705,590	3,705,590	548,991	17%
7	8181	Special Education - Federal	115,005	133,264	133,264	18,259	16%
8	8220	Child Nutrition Programs - Fed	388,741	410,421	410,421	21,680	6%
9	8262	Federal - ESSER Funding II	723,094	300,000	481,848	(241,246)	-33%
10	8263	Federal - ESSER Funding III	1,366,457	466,458	100,000	(1,266,457)	-93%
11	8290	Federal Title I - Basic Grant	308,648	378,856	378,856	70,207	23%
12	8295	Federal Title II - Teacher and Principal Training	46,165	56,665	56,665	10,501	23%
13	8296	Federal Title III - LEP	34,052	41,046	41,046	6,994	21%
14	8297	Federal Title IV - Part A - Student Support	22,601	22,601	22,601	-	0%
15	8311	State - Special Education	657,829	762,272	762,272	104,444	16%
16	8520	Child Nutrition Programs - State	25,871	27,314	27,314	1,443	6%
17	8525	Expanded Learning Opportunity Grant	568,553	207,393	207,393	(361,160)	-64%
18	8526	Expanded Learning Opportunities Program	-	332,310	332,310	332,310	
19	8527	Educator Effectiveness	-	80,527	80,527	80,527	
20	8528	A-G Grant	-	96,154	96,154	96,154	
21	8529	One-Time Block Grant		-	1,385,950	1,385,950	
22	8545	School Fac Lease Rmbmnt SB740	1,060,346	1,311,597	1,311,597	251,250	24%
23	8550	Mandate Block Grand Funding CA	28,827	28,418	28,418	(409)	-1%
24	8560	State Lottery	209,769	243,074	243,074	33,305	16%
26	8592	After School Program Grant	203,483	-	-	(203,483)	-100%
27	8621	Measure G Parcel Tax	306,181	322,798	322,798	16,617	5%
30	8980	Contribution - Unrestricted	1,200,000	1,200,000	1,200,000	-	0%
31	8981	John Regina Scully (JRS)	11,175,111	13,487,604	11,138,190	(36,921)	-0.3%
32	8986	School Supplies	6,000	6,000	6,000	-	0%
33	8988	In-Kind Donations	9,000	9,000	9,000	-	0%
34	8990	Contribution - Restricted	100,000	100,000	100,000	-	0%
35	INCO.INC	Central Office (Revenue from Shared Services)	1,210,457	1,294,453	1,309,643	99,186	8%
36		Total Income	30,299,773	34,262,757	33,281,771	2,981,998	10%

MWA-"School" and MWA Central Office
Original Budget 2nd Draft

	A	B	C	E	H	K	L
2	Account #	Account Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)
37							
42		Expenses					
43	1100	Teacher Salaries	5,014,828	5,330,455	5,351,230	336,402	7%
44	1103	Substitute Teacher Salaries	703,737	819,224	517,106	(186,631)	-27%
45	1200	Certificated Pupil Support	703,640	690,654	831,404	127,764	18%
46	1300	Certificated Supervisor & Administrator Salaries	1,362,840	1,705,970	1,356,820	(6,020)	0%
47	1409	Certificated Special Temporary COLA Bonus	1,852,000	2,256,000	2,148,000	296,000	16%
48	1900	Certificated Other Salaries	354,762	542,331	463,331	108,569	31%
49	2100	Classified Instructional Aide Salaries	551,624	882,464	934,631	383,007	69%
50	2200	Classified Support Staff Salaries	745,067	908,426	908,426	163,359	22%
51	2300	Classified Supervisor & Administrator Salaries	2,517,174	2,835,027	2,605,027	87,853	3%
52	2400	Classified Clerical and Office Salaries	798,942	1,151,045	1,101,125	302,183	38%
53	2900	Classified Other Salaries	140,994	153,087	153,087	12,093	9%
54		Total Salaries	14,745,609	17,274,683	16,370,187	1,624,578	11%
55	3101	Certificated STRS	1,511,041	1,963,199	1,801,105	290,064	19%
56	3301	Certificated Social Security/Medicare	521,610	632,977	617,144	95,535	18%
57	3401	Certificated Health & Welfare Benefits	1,942,550	2,457,929	2,344,309	401,759	21%
58	3501	Certificated Unemployment Insurance	21,219	86,873	82,351	61,132	288%
59	3601	Certificated Workers Comp Insurance	165,343	225,871	214,112	48,770	29%
60	3701	Certificated Retirement Match	178,846	216,457	218,804	39,958	22%
61	3999	Accrued Paid Time Off	216,014	222,014	222,014	6,000	3%
62		Total Benefits	4,556,623	5,805,320	5,499,840	943,217	21%
63		Total Salaries & Benefits	19,302,232	23,080,003	21,870,027	2,567,795	13%
64							
65	4100	Approved Textbooks and Core Curricula Mate	161,000	123,000	123,000	(38,000)	-24%
66	4200	Books and Other Reference Materials	3,700	3,700	3,700	-	0%
67	4315	Custodial Supplies	100,000	100,000	100,000	-	0%
68	4325	Instructional Materials & Supplies	225,001	257,001	257,001	32,000	14%
69	4330	Office Supplies	8,900	10,400	10,400	1,500	17%
70	4390	Other Food	7,000	7,000	7,000	-	0%
71	4410	Furniture, Equipment & Supplies (non-capitaliz	8,500	8,500	8,500	-	0%
72	4420	Computers and IT Supplies (non-capitalized)	234,915	159,800	131,800	(103,115)	-44%
73	4710	Student Food Services	406,852	415,000	415,000	8,148	2%
74	4910	Emergency Supplies	5,000	10,000	10,000	5,000	100%
75	4990	Contingency	47,000	57,000	57,000	10,000	21%
76		Total Supplies	1,207,868	1,151,401	1,123,401	(84,467)	-7%

MWA-"School" and MWA Central Office
Original Budget 2nd Draft

	A	B	C	E	H	K	L
2	Account #	Account Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)
77	5210	Conference Fees	123,875	127,375	127,375	3,500	3%
78	5215	Travel - Mileage, Parking, Tolls	9,825	11,325	11,325	1,500	15%
79	5220	Travel - Airfare & Lodging	23,275	30,775	30,775	7,500	32%
80	5225	Travel - Meals & Entertainment	16,900	19,250	19,250	2,350	14%
81	5305	Professional Dues & Memberships	38,600	46,600	46,600	8,000	21%
82	5421	General Liability Insurance	238,949	286,739	786,739	547,790	229%
83	5510	Utilities - Gas and Electric	336,000	385,500	385,500	49,500	15%
84	5515	Janitorial & Gardening Services	546,600	662,862	662,862	116,262	21%
85	5525	Utilities - Waste	56,000	60,000	60,000	4,000	7%
86	5530	Utilities - Water	81,000	96,000	96,000	15,000	19%
87	5605	Equipment Leases and Rentals	155,000	155,000	155,000	-	0%
88	5610	Occupancy Rent	1,753,179	1,840,838	1,840,838	87,659	5%
89	5612	Additional Facilities Use Fees	23,500	23,500	23,500	-	0%
90	5615	Repairs and Maintenance - Building	160,000	176,000	201,000	41,000	26%
91	5617	Repairs and Maintenance - Non-computer Equ	3,000	3,000	3,000	-	0%
92	5618	Repairs & Maintenance - Auto	6,500	6,500	6,500	-	0%
93	5803	Accounting Fees	30,000	30,000	30,000	-	0%
94	5804	Legal Fees	70,000	70,000	70,000	-	0%
96	5806	County Oversight Fees	107,000	107,000	107,000	-	0%
97	5810	Contracted Services	1,059,941	824,267	851,067	(208,874)	-20%
98	5810.001	Food Service Administration	1,000	1,000	1,000	-	0%
99	5810.002	Student Information & Assessment	63,247	66,800	66,800	3,553	6%
100	5810.003	Student Transportation	164,710	189,710	189,710	25,000	15%
101	5810.004	Intervention & Consultation	415,183	405,183	95,183	(320,000)	-77%
102	5810.005	Psychological Services	694,566	694,566	694,566	-	0%
103	5810.006	Substitute Teachers	95,000	125,000	125,000	30,000	32%
104	5810.007	Interscholastics - Coaches	90,000	112,000	112,000	22,000	24%
105	5810.008	Information Technology	1,097,776	953,320	953,320	(144,456)	-13%
107	5811	Student Exam Fees	17,000	17,000	17,000	-	0%
109	5820	Recruiting - Students	10,000	10,000	10,000	-	0%
110	5821	Printing and Reproduction	31,500	31,500	31,500	-	0%
111	5840	Entrance, Admission, & Ticket Fees (not staff	37,900	45,400	45,400	7,500	20%

MWA-"School" and MWA Central Office
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	A	B	C	E	H	K	L
2	Account #	Account Title	FY2022 2nd Interim Budget (A)	FY2023 Original Budget v1	FY2023 Original Budget v2 (C)	Variance FY23 Original v2 vs. FY22 2nd Interim (C-A)	% Variance (C) vs. (A)
112	5850	Staff Recruitment	84,750	102,250	102,250	17,500	21%
113	5851	Continuing Education Support	122,500	199,500	199,500	77,000	63%
114	5853	Payroll Processing Fees	54,000	68,000	68,000	14,000	26%
115	5897	Special Ed Encroachment WCCUSD	461,290	461,290	461,290	-	0%
116	5898	Use Tax	1,000	1,000	1,000	-	0%
117	5905	Company Cell Phones	87,700	42,700	42,700	(45,000)	-51%
118	5910	Internet and Wifi	101,600	138,600	138,600	37,000	36%
119	5915	Postage and Delivery	25,550	25,750	25,750	200	1%
120	5920	Landlines and Office Based Phones	7,800	7,800	7,800	-	0%
121	5992	Bank fees	1,000	1,000	1,000	-	0%
122	6900	Depreciation and Amortization	25,000	25,000	25,000	-	0%
123	INCO.EXP	5895 Central Office (Shared Services Allocati	1,210,457	1,294,453	1,309,643	99,186	8%
124		Total Contract Services	9,739,673	9,981,353	10,238,343	498,670	5%
125							
126		Total Salaries & Benefits	19,302,232	23,080,003	21,870,027	2,567,795	13%
127		Total Supplies	1,207,868	1,151,401	1,123,401	(84,467)	-7%
128		Total Contract Services	9,739,673	9,981,353	10,238,343	498,670	5%
129		Total Expenses	30,249,772	34,212,757	33,231,771	2,981,998	10%
130							
131		Net Income	50,000	50,000	50,000		