CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM First Interim Report Certification

Charter School Name: Making Waves Academy

(continued) CDS #: 07-10074-0114470 Charter Approving Entity: Contra Costa County County: Contra Costa Charter #: 0868 Fiscal Year: 2022-23 To the entity that approved the charter school: x) 2022-23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33. Date: Signed: Charter School Official (Original signature required) Print Name: Alton B. Nelson, Jr. Title: Chief Executive Officer To the County Superintendent of Schools:

<u>x</u>) 2022-23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33. Signed: Date: Authorized Representative of Charter Approving Entity (Original signature required) Print Name: Title: For additional information on the First Interim Report, please contact: For Approving Entity: For Charter School: Denise Porterfield Hung T. Mai Name Deputy Superintendent, Business & Admir Title Director of Finance Title 925-942-3418 510-779-1401 Phone Phone E-mail E-mail This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to Education Code Section 47604.33. District Advisor Date

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM First Interim Report - Detail

This charter school uses the following basis of accounting:

X Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

		Δdı	opted Budget - J	luly 1		Actuals thru 10/3	1		1st Interim Budge	t
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A REVENUES	object code		Hootinotou	7014		rtootriotou	70101		11001110100	· otal
Revenue Limit Sources										
State Aid - Current Year	8011	7,185,043	0	7,185,043	1,261,740		1,261,740	7,109,318		7,109,318
Education Protection Account State Aid - Current Year	8012	2,205,796	0	2,205,796	701,262		701,262	2,960,608		2,960,608
State Aid - Prior Years	8019	0	0				-			-
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0				-			-
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0				-			-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	-			-			-
Revenue Limit Transfers (for rev. limit funded schools):					ı					
PERS Reduction Transfer	8092 8096	3,705,590		0.705.500			-	3,176,496		0.470.400
Charter Schools Funding in lieu of Property Taxes Other Revenue Limit Transfers	8091, 8097	3,705,590	-	3,705,590			-	3,176,496		3,176,496
Total, Revenue Limit Sources	0091, 0097	13,096,429		13,096,429	1,963,002	_	1,963,002	13,246,422	_	13,246,422
Total, Nevertue Ellitt Gources		10,030,423		10,030,423	1,303,002		1,300,002	10,240,422		10,240,422
2. Federal Revenues										
No Child Left Behind	8290	0	378,856	378,856			-		364,657	364,657
Special Education - Federal	8181, 8182	0	133,264	133,264		-	-		128,250	128,250
Child Nutrition - Federal	8220	0	410,421	410,421		20,854	20,854		297,361	297,361
Other Federal Revenues	8110, 8260-8299	-	702,161	702,161		199,804	199,804		873,833	873,833
Total, Federal Revenues		-	1,624,702	1,624,702	-	220,658	220,658	-	1,664,101	1,664,101
				,,,,,	'	-,	.,,,,,,		, , , , ,	, , , ,
3. Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4				-			-			-
Special Education - State	StateRevSE	-	762,272	762,272		239,388	239,388		908,320	908,320
All Other State Revenues	StateRevAO	1,633,135	2,079,602	3,712,737	2,728	1,495,479	1,498,207	1,447,597	2,357,701	3,805,298
Total, Other State Revenues	_	1,633,135	2,841,874	4,475,009	2,728	1,734,867	1,737,595	1,447,597	3,266,021	4,713,618
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	9,463,328	422,798	9,886,126	2,508,462		2,508,462	8,266,985	422,798	8,689,783
Total, Local Revenues		9,463,328	422,798	9,886,126	2,508,462	-	2,508,462	8,266,985	422,798	8,689,783
E TOTAL DEVENUES		04 400 000	4,889,374	00 000 000	4,474,192	1,955,525	0.400.747	00.004.004	5.050.000	00.040.004
5. TOTAL REVENUES		24,192,892	4,889,374	29,082,266	4,474,192	1,955,525	6,429,717	22,961,004	5,352,920	28,313,924
B EXPENDITURES	1									
Certificated Salaries										
Certificated Teachers' Salaries	1100	4,493,944	1,374,392	5,868,336	511,088	902,597	1,413,685	3,994,460	1,826,227	5,820,687
Certificated Pupil Support Salaries	1200	831,404	0	831,404	173,683	002,007	173,683	678,477	1,020,227	678,477
Certificated Supervisors' and Administrators' Salaries	1300	1.260,666	96,154		2,302	279,377	281,679	1,066,419	96,154	1,162,573
Other Certificated Salaries	1900	422,285	41,046		124,803	-	124,803	368,757		411,665
Total, Certificated Salaries		7,008,299	1,511,592		811,876	1,181,974	1,993,850	6,108,113	1,965,289	8,073,402
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	602,321	332,310	934,631	8,112	226,062	234,174	580,372	332,310	912,682
Non-certificated Support Salaries	2200	908,426	0		222,784		222,784	855,614	46,000	901,614
Non-certificated Supervisors' and Administrators' Sal.	2300	201,378	322,798	524,176	167,290		167,290	242,208	322,798	565,006
Clerical and Office Salaries	2400	864,563	0		208,406		208,406	813,871		813,871
Other Non-certificated Salaries	2900	153,087	0		55,080		55,080	272,049		272,049
Total, Non-certificated Salaries		2,729,775	655,108	3,384,883	661,672	226,062	887,734	2,764,114	701,108	3,465,222
3. Employee Benefits					,				,	
STRS	3101-3102	1,734,316	-	1,734,316	347,074		347,074	1,652,166		1,652,166
PERS	3201-3202	0	-	-			-			-
OASDI / Medicare / Alternative	3301-3302	451,856	-	451,856	105,322		105,322	444,351		444,351
Health and Welfare Benefits	3401-3402	2,034,296	-	2,034,296	498,128		498,128	2,023,209		2,023,209
Unemployment Insurance	3501-3502	69,684	-	69,684	-		-	69,683		69,683
Workers' Compensation Insurance	3601-3602	181,178	-	181,178	53,814		53,814	174,397		174,397
OPEB, Allocated	3701-3702	0	-	-			-			-
OPEB, Active Employees	3751-3752	0	-	-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802	0	-	-			-			
Other Employee Benefits	3901-3902	2,185,322	-	2,185,322	555,106	12,000	567,106	2,003,312		2,003,312
Total, Employee Benefits		6,656,652	-	6,656,652	1,559,444	12,000	1,571,444	6,367,118	-	6,367,118
A Books and Supplies										
Books and Supplies Approved Textbooks and Core Curricula Materials	4100	123,000	0	123,000	86,418		86,418	133,000		133,000
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials	4100	2,000	0		86,418 384		384	133,000		133,000
			24,307			202			24,316	
Materials and Supplies Noncapitalized Equipment	4300 4400	339,194 113,616	24,307		186,885 68,419	303	187,188 68,419	347,985 233,192	24,316	372,301
Noncapitalized Equipment Food and Others	4700	113,616	437,734		68,419 84,421	42,725	127,146	233,192	431,765	233,192 432,000
Total, Books and Supplies	4/00	577,810	462,041		426,527	43,028	469,555	725,412	456,081	1,181,493
. 2.3., Dono and Cappino		577,010	402,041	.,000,001	720,021	40,020	400,000	. 20,412	130,001	.,101,-93
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	- 1	-				-			-
Travel and Conferences	5200	5,633	137,192	142,825	1,147	23,468	24,615	48,626	131,099	179,725
Dues and Memberships	5300	21,100	0		4,707	-, -,-	4,707	23,600	. ,	23,600
Insurance	5400	786,739	0		171,744		171,744	476,925		476,925
Operations and Housekeeping Services	5500	1,204,362	0		443,866		443,866	1,304,362		1,304,362
Rentals, Leases, Repairs, and Noncap. Improvements	5600	902,541	1,311,597		863,719		863,719	982,541	1,311,597	2,294,138
Professional/Consulting Services and Operating Expend.	5800	4,021,381	811,844	4,833,225	1,089,094	468,993	1,558,087	3,881,593	787,746	4,669,339
Communications	5900	203,600	0,0		57,186	,	57,186	203,600	2.,0	203,600
Total, Services and Other Operating Expenditures		7,145,356	2,260,633	9,405,989	2,631,463	492,461	3,123,924	6,921,247	2,230,442	9,151,689

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM First Interim Report - Detail

Charter School Name: Making Waves Academy (continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County
County Contra Costa
Charter #: 0868
Fiscal Year: 2022-23

This charter school uses the following basis of accounting:

X Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description			opted Budget - Ju	ıly 1		Actuals thru 10/3	1	1st Interim Budget		
Land and Land Improvements Buildings Books and Media for New School Libraries or Major Expansion of School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Deprecision Expense (for accrual basis only) Troat, Capatra Outsey 7, Other Outgo Troat, Capatra Outsey 7, Other Outgo Transfers of Pass-Imrough Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Ail Other Ail Other Transfers Debt Services Interest Interest Principal (for modified accrual basis only) Troat, Other Dutgo 8, TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE O'THER FINANCING SOURCES / USES 1, Other Sources 1, Other Sources 1, Other Sources 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Object Code U	Inrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Early Earl	0470 0000 0500 (
Buildings and Improvements of Buildings Books and Made for New School Libraries Equipment Equipment Replacement Interest Equipment Equipme			1							
Books and Media for New School Libraries or Major Expansion of School Libraries of School Libraries (6300										-
Expansion of School Libraries 6300				-			-			-
Equipment Replacement Equipment Replacement Depreciation Expense (for accrual basis only)					1					
Equipment Replacement Depreziation Expanse (for accrual basis only) Total, Capital Outlay 25,000 25,000 6,067 6,067 25,000										-
Deprecision Expense (for accrual basis only) 75 (apital Outlay) 75 (bit Capital Outlay)										-
7. Other Outgo Transfers of Apportionments to Other LEAs Transfers of Ap										
7. Other Outgo Tution to Other Schools Transfers of Apportronments to Other LEAs Transfers of Apportronments to Other LEAs Transfers of Apportronments to Other LEAs - Spac. Ed. Transfers of Apportronments to Other LEAs - Spac. Ed. Transfers of Apportronments to Other LEAs - Spac. Ed. Transfers of Apportronments to Other LEAs - All Other All Other Transfers Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo 8. TOTAL EXPENDITURES 8. TOTAL EXPENDITURES 8. TOTAL EXPENDITURES 9. 1. Other Sources 10. Other Schools Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other All Other Transfers Transfers of Apportronments to Other LEAs - All Other All Other Transfers Transfers of Apportronments to Other LEAs - All Other All Other Transfers Transfers of Apportronments to Other LEAs - All Other All Other Transfers Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers of Apportronments to Other LEAs - All Other Transfers	accrual basis only) 6900									25,000
Turilor to Other Schools Transfers of Apportionments to Other LEAs Transfers of Apportionments to Other LEAs - Ail Other Ail Other Transfers Debt Service: Interest Principal (for modified accrual basis only) Total, Other Cutgo 8. TOTAL EXPENDITURES 5. OTAL EXPENDITURES 8. TOTAL EXPENDITURES 8.		25,000	-	25,000	6,067	-	6,067	25,000	-	25,000
Turilor to Other Schools Transfers of Apportionments to Other LEAs Transfers of Apportionments to Other LEAs - Ail Other Ail Other Transfers Debt Service: Interest Principal (for modified accrual basis only) Total, Other Cutgo 8. TOTAL EXPENDITURES 5. OTAL EXPENDITURES 8. TOTAL EXPENDITURES 8.										
Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers of Apportionments of Ending Fund Balance : a Norspendable Revolving Cash (equals object 9300)			1							
Transfers of Apportionments to Other LEAs - Spac. Ed. Transfers of Apportionments to Other LEAs - All Other All Other All Other Transfers Debt Service: Interest Interest Principal (for modified accrual basis only) Total, Other Outgo 8. TOTAL EXPENDITURES										-
Transfers of Apportionments to Other LEAs - All Other All Other Transfers Debt Service: Interest Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo 8. TOTAL EXPENDITURES 24,142,892										-
All Other Transfers Debt Service: Interest Task principal (for modified accrual basis only) Total, Other Orugo Total, Other O										-
Debt Service: Interest T438										-
T438	7281-7299			-			-			-
Principal (for modified accrual basis only)					,					
**Total, Other Outgo										-
8. TOTAL EXPENDITURES C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) D OTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES 1. Beginning Fund Balance a As of July 1 b Adjustments to Beginning Balance c Adjusted Beginning Balance 2. Ending Fund Balance 3. Anospendable Revolving Cash (equals object 9130) C Aprilad Proposition Source (equals object 9130) Stores (equals object 9320) Stores (equals object 9320) STORES SUBSERVES 1. Beginning Cash (equals object 9330) STORES SUBSERVES STORES SUBSE	ual basis only) 7439									-
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) D OTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES ENET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FFUND BALANCE, RESERVES 1. Beginning Fund Balance a As of July 1 50,000 50,000 50,000 1,622,857) 50,000 50,000 1,622,857) 50,000 FFUND BALANCE, RESERVES 1. Beginning Fund Balance a As of July 1 50,900,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 7,040,804		-	-	-	-	-	-	-	-	-
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) D OTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES ENET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FFUND BALANCE, RESERVES 1. Beginning Fund Balance a As of July 1 50,000 50,000 50,000 1,622,857) 50,000 FFUND BALANCE, RESERVES 1. Beginning Balance a As of July 1 50,900,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 7,040,804										
Section Sect		24,142,892	4,889,374	29,032,266	6,097,049	1,955,525	8,052,574	22,911,004	5,352,920	28,263,924
Section Sect										
DOTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3830-8979 7630-7699 7630-7	VENUES OVER EXPEND.									
1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 8890-899	SOURCES AND USES (A5-B8)	50,000	-	50,000	(1,622,857)	-	(1,622,857)	50,000	-	50,000
1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 8890-899										
2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 50,000 50,000 1,622,857) 50,000 1,622,857) 50,000 E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES 1, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,	3 / USES									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 50,000 50,000 50,000 1,622,857) 1,622,857) 1,622,857) 50,000 FUND BALANCE, RESERVES 1. Beginning Fund Balance a As of July 1 50,900,804 6,990,804 6,990,804 6,990,804 6,990,804 6,990,804 7,040,804 7,040,804 7,040,804 7,040,804 80,900,804 1,040,80	8930-8979			-			-			-
(must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES	7630-7699			-						-
4. TOTAL OTHER FINANCING SOURCES / USES	ricted and Restricted Accounts								· · · · · · · · · · · · · · · · · · ·	
4. TOTAL OTHER FINANCING SOURCES / USES	8980-8999			-			-			-
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 50,000 50,000 1,622,857) 1,622,857) 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,		· ·	,							
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 50,000 50,000 1,622,857) 1,622,857) 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,622,857 1,	SOURCES / USES	-	-	-	-		-	-	-	-
FUND BALANCE, RESERVES 1. Beginning Fund Balance a As of July 1 9791 6,990,804 6,990,804 6,990,804 - 6,990,804 b Adjustments to Beginning Balance c Adjusted Beginning Balance 2. Ending Fund Balance, June 30 (E + F.1.c.) Components of Ending Fund Balance: a Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9130) 9711									l	
1. Beginning Fund Balance a As of July 1 9791 6,990,804 6,990,804 - 6,990,804 - 6,990,804 b Adjustments to Beginning Balance c Adjusted Beginning Balance c Adjusted Beginning Balance c Adjusted Beginning Balance 2. Ending Fund Balance, June 30 (E + F.1.c.) Components of Ending Fund Balance: a Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9130) Prepaid Expenditures (equals object 9330) 9713	IN FUND BALANCE (C + D4)	50,000	-	50,000	(1,622,857)	-	(1,622,857)	50,000	-	50,000
1. Beginning Fund Balance a As of July 1 9791 6,990,804 6,990,804 - 6,990,804 - 6,990,804 b Adjustments to Beginning Balance c Adjusted Beginning Balance c Adjusted Beginning Balance c Adjusted Beginning Balance 2. Ending Fund Balance, June 30 (E + F.1.c.) Components of Ending Fund Balance: a Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9130) 9712 9712 9713 9715 9716 9717 9717 9717 9717 9718 9718 9718 9719 9719										
a As of July 1 9791 6,990,804 6,990,804 6,990,804 - 6,990,804 6,990,804 9733, 9795 - 6,990,804 6,990,804 - 6,990,804 - 6,990,804 2. Ending Fund Balance, June 30 (E + F.1.c.) Components of Ending Fund Balance : Revolving Cash (equals object 9130) Stores (equals object 9320) 9712										
b Adjustments to Beginning Balance c Adjusted Beginning Balance c Adjusted Beginning Balance 6,990,804 - 6,990,804	0701	6 000 904		6 000 904	6 000 904		6 000 904	6 000 904		6,990,804
c Adjusted Beginning Balance		0,990,004		0,550,004	0,550,004		0,550,004	0,550,004	_	0,550,004
2. Ending Fund Balance, June 30 (E + F.1.c.) 7,040,804		0.000.004		0.000.004	0.000.004		0.000.004	0.000.004		0.000.004
Components of Ending Fund Balance : a Nonspendable			-						-	6,990,804
a Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9320) Prepaid Expenditures (equals object 9330) 9712	J (E + F.1.c.)	7,040,804	-	7,040,804	5,367,947	-	5,367,947	7,040,804	-	7,040,804
a Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9320) Prepaid Expenditures (equals object 9330) 9712										
Revolving Cash (equals object 9130) 9711 - Stores (equals object 9320) 9712 - Stores (equals object 9320) 9712 - Stores (equals object 9320) 9713 - Stores (equals object 9330) 9713 - Stores (equals object 9330) 9713 - S	Balance :									
Stores (equals object 9320) 9712 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>										-
Prepaid Expenditures (equals object 9330) 9713										-
										-
										-
	9719			-			-			-
b Restricted 9740	9740			-			-			-
c Committed										
Stabilization Arrangements 9750										-
Other Commitments 9760	9760			-			-			-
d Assigned				-			-			-
Other Assignments 9780	9780			-			-			-
e Unassigned/Unappropriated										-
Reserve for Economic Uncertainities 9789				-			-			-
Unassigned/Unappropriated Amount 9790 7,040,804 - 7,040,804 5,367,947 - 5,367,947 7,040,804		7.040.804	- 1	7.040.804	5.367.947	-	5.367.947	7.040.804	-	7,040,804

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM First Interim Report - MYP

| Charter School Name: | Making Waves Academy | (continued) | | CDS #: | 07-10074-0114470 | Charter Approving Entity: | Contra Costa County | Contra Costa

County: Contra Costa
Charter #: 0868
Fiscal Year: 2022-23

This charter school uses the following basis of accounting:

X Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

		1st	Interim FY2022	Totals for	Totals for	
Description	Object Code	Unrestricted	Restricted	Total	FY2023-24	FY2024-25
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	7,109,318	0	7,109,318	7,400,594	7,622,612
Education Protection Account State Aid - Current Year	8012	2,960,608	0	2,960,608	2,271,970	2,340,129
State Aid - Prior Years	8019	0	0	0	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0	0	0		
County and District Taxes (for rev. limit funded schools)	8040-8079	0	0	0		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0	0	0		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0	0	0		
Charter Schools Funding in lieu of Property Taxes	8096	3,176,496	0	3,176,496	3,816,758	3,931,261
Other Revenue Limit Transfers	8091, 8097	0	0	0		
Total, Revenue Limit Sources		13,246,422	0	13,246,422	13,489,322	13,894,002
2. Federal Revenues						
No Child Left Behind	8290	0	364,657	364.657	390,221	401,928
Special Education - Federal	8181, 8182	0	128,250	128,250	137,262	141,380
Child Nutrition - Federal	8220	0	297,361	297.361	422,733	435,415
Other Federal Revenues	8110, 8260-8299	0	873,833	873,833	723,226	744,922
Total, Federal Revenues	0110, 0200-0233	0	1,664,101	1.664.101	1,673,442	1,723,645
		-	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,010,112	1,1 = 0,0 10
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0	908,320	908,320	785,141	808,695
All Other State Revenues	StateRevAO	1,447,597	2,357,701	3,805,298	3,824,119	3,938,842
Total, Other State Revenues		1,447,597	3,266,021	4,713,618	4,609,260	4,747,537
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8.266.985	422,798	8.689.783	10.182.710	10.488.191
Total, Local Revenues	Localitevito	8,266,985	422,798	8,689,783	10,182,710	10,488,191
Total, Essai Novellass		0,200,000	122,700	0,000,100	10,102,110	10,100,101
5. TOTAL REVENUES		22,961,004	5,352,920	28,313,924	29,954,734	30,853,375
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,994,460	1,826,227	5,820,687	6,044,386	6,225,718
Certificated Pupil Support Salaries	1200	678,477	0	678,477	856,346	882,037
Certificated Supervisors' and Administrators' Salaries	1300	1,066,419	96,154	1,162,573	1,397,525	1,439,450
Other Certificated Salaries	1900	368,757	42,908	411,665	477,231	491,548
Total, Certificated Salaries	1300	6,108,113	1,965,289	8,073,402	8,775,488	9,038,753
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	580,372	332,310	912,682	962,670	991,550
Non-certificated Support Salaries	2200	855,614	46,000	901,614	935,679	963,749
Non-certificated Supervisors' and Administrators' Sal.	2300	242,208	322,798	565,006	539,901	556,098
Clerical and Office Salaries	2400	813,871	0	813,871	890,500	917,215
Other Non-certificated Salaries	2900	272,049	0	272,049	157,680	162,410
Total, Non-certificated Salaries		2,764,114	701,108	3,465,222	3,486,430	3,591,022

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM First Interim Report - MYP

Charter School Name: Making Waves Academy

(continued)_

CDS #: 07-10074-0114470

Charter Approving Entity: Contra Costa County

County: Contra Costa
Charter #: 0868

Fiscal Year: 2022-23

		1st	Interim FY2022	Totals for	Totals for	
Description	Object Code	Unrestricted	Restricted	Total	FY2023-24	FY2024-25
3. Employee Benefits						
STRS	3101-3102	1,652,166	0	1,652,166	1,786,345	1,839,93
PERS	3201-3202	0	0	0	0	
OASDI / Medicare / Alternative	3301-3302	444,351	0	444,351	465,411	479,37
Health and Welfare Benefits	3401-3402	2,023,209	0	2,023,209	2,095,325	2,158,18
Unemployment Insurance	3501-3502	69,683	0	69.683	71,774	73.92
Workers' Compensation Insurance	3601-3602	174,397	0	174,397	186,613	192,21
OPEB, Allocated	3701-3702	0	0	0	0	.02,2
OPEB, Active Employees	3751-3752	0	0	0	0	
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	
		-	0		2,250,882	0.040.4
Other Employee Benefits	3901-3902	2,003,312		2,003,312		2,318,4
Total, Employee Benefits		6,367,118	0	6,367,118	6,856,350	7,062,0
1. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	133,000	0	133,000	126,690	130,4
Books and Other Reference Materials	4200		0			2.1
		11,000		11,000	2,060	
Materials and Supplies	4300	347,985	24,316	372,301	374,406	385,6
Noncapitalized Equipment	4400	233,192	0	233,192	122,931	126,6
Food and Others	4700	235	431,765	432,000	444,960	458,3
Total, Books and Supplies		725,412	456,081	1,181,493	1,071,047	1,103,1
. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0	0	
Travel and Conferences	5200	48,626	131,099	179,725	147,110	151,5
Dues and Memberships	5300	23.600	0	23,600	21,733	22.3
Insurance	5400	476,925	0	476,925	810,341	834,6
	5500	1,304,362	0	1,304,362	1,240,493	1,277,7
Operations and Housekeeping Services			-			
Rentals, Leases, Repairs, and Noncap. Improvements	5600	982,541	1,311,597	2,294,138	2,280,562	2,348,9
Professional/Consulting Services and Operating Expend.	5800	3,881,593	787,746	4,669,339	4,979,722	5,130,6
Communications	5900	203,600	0	203,600	209,708	215,9
Total, Services and Other Operating Expenditures		6,921,247	2,230,442	9,151,689	9,689,669	9,981,8
. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis on						
Land and Land Improvements	6100-6170	0	0	0	0	
	6200	0	0	0	0	
Buildings and Improvements of Buildings	6200	0	U	U	U	
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	0	0	0		
Equipment	6400	0	0	0	0	
Equipment Replacement	6500	0	0	0	0	
Depreciation Expense (for accrual basis only)	6900	25,000	0	25,000	25,750	26,5
Total, Capital Outlay		25,000	0	25,000	25,750	26,5
Other Outer						
Other Outgo	7440 7440		_		^	
Tuition to Other Schools	7110-7143 7211-7213	0	0	0	0	
Transfers of Pass-through Revenues to Other LEAs			0	0		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	
All Other Transfers	7280-7299	0	0	0	0	
Debt Service:						
Interest	7438	0	0	0	0	
Principal (for modified accrual basis only)	7439	0	0	0	0	
Total, Other Outgo		0	0	0	0	
			_			
. TOTAL EXPENDITURES		22,911,004	5,352,920	28,263,924	29,904,734	30,803,3
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
EFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	0	50,000	50,000	50,0
JEI ONE OTHEN FINANCING SOUNCES AND USES (AS-DO)		50,000	U	50,000	50,000	30,

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM First Interim Report - MYP

Charter School Name: Making Waves Academy

(continued)_

CDS #: 07-10074-0114470

Charter Approving Entity: Contra Costa County

County: Contra Costa
Charter #: 0868

Fiscal Year: 2022-23

		1st	Interim FY2022	!-23	Totals for	Totals for
Description	Object Code	Unrestricted	Restricted	Total	FY2023-24	FY2024-25
D OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts						
(must net to zero)	8980-8999	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50.000	0	50.000	50.000	50.000
ENET MOREAGE (BESKEAGE) INTONO BALANGE (OT BA)		00,000	U	00,000	00,000	00,000
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a As of July 1	9791	6,990,804	0	6,990,804	7,040,804	7,090,804
b Adjustments to Beginning Balance	9793, 9795	0	0	0		
c. Adjusted Beginning Balance		6,990,804	0	6,990,804	7,040,804	7,090,804
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	0	7,040,804	7,090,804	7,140,804
Components of Ending Fund Balance:						
a Nonspendable						
Revolving Cash (equals object 9130)	9711	0	0	0	0	0
Stores (equals object 9320)	9712	0	0	0	0	0
Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0
All Others	9719	0	0	0	0	0
b. Restricted	9740	0	0	0	0	0
c. Committed						
Stabilization Arrangements	9750	0	0	0	0	0
Other Commitments	9760	0	0	0	0	0
d Assigned						
Other Assignments	9780	0	0	0	0	0
e Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0	0	0	0	0
Unassigned/Unappropriated Amount	9790	7,040,804	0	7,040,804	7,090,804	7,140,804

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM First Interim Report - Summary

Charter School Name: Making Waves Academy

(continued)
CDS #: 07-10074-0114470
Charter Approving Entity: Contra Costa County

County: Contra Costa Charter #: 0868

Fiscal Year: 2022-23

					1st Interim vs. Adopted		
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)	
REVENUES							
1. Revenue Limit Sources							
State Aid - Current Year	8011	7,185,043	1,261,740	7,109,318	(75,725)	-1.05	
Education Protection Account State Aid - Current Year	8012	2,205,796	701,262	2,960,608	754,812	34.22	
State Aid - Prior Years	8019	-	-	-	-		
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	-	-	-	-		
County and District Taxes (for rev. limit funded schools)	8040-8079	-	-	-	-		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	-	-	-	-		
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092	-	-	-	-		
Charter Schools Funding in Lieu of Property Taxes	8096	3,705,590	-	3,176,496	(529,094)	-14.28	
Other Revenue Limit Transfers	8091, 8097	-	-	-	-		
Total, Revenue Limit Sources		13,096,429	1,963,002	13,246,422	149,993	1.15	
2. Federal Revenues							
No Child Left Behind (Include ARRA)	8290	378,856	-	364,657	(14,199)	-3.75	
Special Education - Federal	8181, 8182	133,264	-	128,250	(5,014)	-3.76	
Child Nutrition - Federal	8220	410,421	20,854	297,361	(113,060)	-27.55	
Other Federal Revenues (Include ARRA)	8110, 8260-8299	702,161	199,804	873,833	171,672	24.45	
Total, Federal Revenues		1,624,702	220,658	1,664,101	39,399	2.42	
3. Other State Revenues							
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-		
Special Education - State	StateRevSE	762,272	239,388	908,320	146,048	19.16	
All Other State Revenues	StateRevAO	3,712,737	1,498,207	3,805,298	92,561	2.49	
Total, Other State Revenues		4,475,009	1,737,595	4,713,618	238,609	5.3	
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	9,886,126	2,508,462	8,689,783	(1,196,343)	-12.1	
Total, Local Revenues		9,886,126	2,508,462	8,689,783	(1,196,343)	-12.10	
5. TOTAL REVENUES		29,082,266	6,429,717	28,313,924	(768,342)	-2.6	
		.,,	-, -,	-,,-	(,- /		
EXPENDITURES							
1. Certificated Salaries	4400	5 000 000	4 440 005	5 000 007	(47.040)	2.0	
Certificated Teachers' Salaries	1100	5,868,336	1,413,685	5,820,687	(47,649)	-0.81	
Certificated Pupil Support Salaries	1200	831,404	173,683	678,477	(152,927)	-18.39	
Certificated Supervisors' and Administrators' Salaries	1300	1,356,820	281,679	1,162,573	(194,247)	-14.3	
Other Certificated Salaries Total, Certificated Salaries	1900	463,331 8,519,891	124,803 1,993,850	411,665 8,073,402	(51,666) (446,489)	-11.19 -5.24	
Total, Gertificated Galaries		0,515,651	1,555,656	0,073,402	(440,403)]	-0.2	
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries	2100	934,631	234,174	912,682	(21,949)	-2.35	
Non-certificated Support Salaries	2200	908,426	222,784	901,614	(6,812)	-0.7	
Non-certificated Supervisors' and Administrators' Sal.	2300	524,176	167,290	565,006	40,830	7.79	
Clerical and Office Salaries	2400	864,563	208,406	813,871	(50,692)	-5.86	
Other Non-certificated Salaries	2900	153,087	55,080	272,049	118,962	77.7°	
Total, Non-certificated Salaries		3,384,883	887,734	3,465,222	80,339	2.3	
3. Employee Benefits							
STRS	3101-3102	1,734,316	347,074	1,652,166	(82,150)	-4.74	
PERS	3201-3202	-	-	-	-		
OASDI / Medicare / Alternative	3301-3302	451,856	105,322	444,351	(7,505)	-1.66	
Health and Welfare Benefits	3401-3402	2,034,296	498,128	2,023,209	(11,087)	-0.5	
Unemployment Insurance	3501-3502	69,684	-	69,683	(1)	0.00	
Workers' Compensation Insurance	3601-3602	181,178	53,814	174,397	(6,781)	-3.74	
OPEB, Allocated	3701-3702	-			(0,701)	-5.11	
OPEB, Active Employees	3751-3752	<u>-</u>		-	-		
PERS Reduction (for revenue limit funded schools)	3801-3802		-		-		
Other Employee Benefits	3901-3902	2,185,322	567,106	2,003,312	(182,010)	-8.3	
Total, Employee Benefits	3901-3902	6,656,652	1,571,444	6,367,118	(289,534)	-4.3	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	123,000	86,418	133,000	10,000	8.1	
Books and Other Reference Materials	4200	2,000	384	11,000	9,000	450.0	
Materials and Supplies	4300	363,501	187,188	372,301	8,800	2.4	
Noncapitalized Equipment	4400	113,616	68,419	233,192	119,576	105.2	
Food and Others	4700	437,734	127,146	432,000	(5,734)	-1.3 ⁻	
Total, Books and Supplies		1,039,851	469,555	1,181,493	141,642	13.62	
5. Services and Other Operating Expenditures							

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM First Interim Report - Summary

				ĺ	1st Interim	s. Adopted
		7/1 Adopted	Actuals thru	1st Interim	\$ Difference	% Change
Description	Object Code	Budget (X)	10/31 (Y)	Budget (Z)	(Z) vs. (X)	(Z) vs. (X)
Travel and Conferences	5200	142,825	24,615	179,725	36,900	25.84%
Dues and Memberships	5300	21,100	4,707	23,600	2,500	11.85%
Insurance	5400	786,739	171,744	476,925	(309,814)	-39.38%
Operations and Housekeeping Services	5500	1,204,362	443,866	1,304,362	100,000	8.30%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,214,138	863,719	2,294,138	80,000	3.61%
Professional/Consulting Services and Operating Expend.	5800	4,833,225	1,558,087	4,669,339	(163,886)	-3.39%
Communications	5900	203,600	57,186	203,600	-	0.00%
Total, Services and Other Operating Expenditures		9,405,989	3,123,924	9,151,689	(254,300)	-2.70%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis of						
Land and Land Improvements	6100-6170	-	_		-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major	0200				<u> </u>	
Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	_	_	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	25,000	6,067	25,000	-	0.00%
Total, Capital Outlay		25,000	6,067	25,000	-	0.00%
					•	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
					(=======	
8. TOTAL EXPENDITURES		29,032,266	8,052,574	28,263,924	(768,342)	-2.65%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	(1,622,857)	50,000	-	0.00%
D OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	_	_	-	
3. Contributions Between Unrestricted and Restricted Accounts					I	
(must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		•	-	-	-	
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	(1,622,857)	50,000	-	0.00%
E FUND DALANCE DECEDVES						
F FUND BALANCE, RESERVES						
Beginning Fund Balance a. As of July 1	9791	6,990,804	6,990,804	6,990,804	- 1	0.00%
b. Adjustments to Beginning Balance	9793, 9795	0,990,604	0,990,604	6,990,604	-	0.00%
c. Adjusted Beginning Balance	9193, 9193	6,990,804	6,990,804	6,990,804	-	
, , ,				7,040,804		
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	5,367,947	7,040,604	T	
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c Committed						
Stabilization Arrangements	9750	i	-	-	-	
Other Commitments	9760	ı	-	-	-	
d Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
ŭ 11 1						
Reserve for Economic Uncertainties	9789 9790	7,040,804	-	-	-	0.00%