



Executive Summary for FY 2022-23 2nd Interim Report

March 1st, 2023

Revenues Summary (Compared with the FY'23 1st Interim Budget):

- Government revenues **increased** by **\$350,433** or **2%**.
- Estimated JRSF contribution **decreased** by **\$1,199,479** or **12%**.

Expenses Summary (Compared with the FY'23 1st Interim Budget):

- The total expenses **decreased** by **\$849,045** or **3%**.
 - MWA – “School” expenses **decreased** by **\$642,318** or **2%**.
 - Central Office expenses **decreased** by **\$206,727** or **5%**.

Key Overview for the FY'23 2nd Interim Budget

The following items highlight the **key changes** from the **FY'23 1st Interim Budget** to the **FY'23 2nd Interim Budget**:

1. Government Revenues

- a. Increase in Average Daily Attendance (ADA) from the projected 90% ADA to 92% actual ADA
 - i. Real enrollment decreased from 1140 to 1130
- b. Increase in Federal COVID funding (ESSER III)
- c. Increase in Special Education funding

2. Personnel Expenses

- a. We have yet to fill all budgeted positions, especially for faculty
- b. Eliminated/delayed hiring positions due to the difficulty of filling these positions
- c. Added two new positions to support the school's need

3. Contract Services

- a. Increased contract services, including Non-Public School placement (NPS) for Special Education
 - i. Difficult to project as this is new for us with a new SELPA and the unknown of which students qualify for an NPS placement
- b. Increased IT contract services such as security audit
- c. Increased spending on various school supplies to improve campus safety

Detailed Summary of Changes (FY'23 1st Interim Budget to the FY'23 2nd Interim Budget)

MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Decreased BY \$642,318 (2%)

- I. Salaries and Benefits – Decreased by \$835,280 (5%)**
 - Saved on salaries and benefits for vacant positions (see Appendix B for details)
 - Saved on the net decrease of three positions (pro-rated salaries) (see Appendix B for details)

- II. Supplies – Increased by \$94,438 (8%)**
 - Saved on custodial supplies
 - Increased curriculum budget for the middle school
 - Added supplies for the nurse office

- III. Contracted Services – Increased by \$98,524 (1%)**
 - Saved on the janitorial contract services
 - Added IT contract services
 - Added forensic psychology services for the upper school
 - Added contracted services for the special education program

CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Decreased BY \$206,727 (5%)

- I. Salaries and Benefits – Decreased by \$192,127 (6%)**
 - Saved on salaries and benefits for four vacant positions:
 - HR Generalist
 - Outreach & Marketing Coordinator
 - Director of Talent
 - Compliance Manager

- II. Supplies – Increased by \$2,200 (3%)**
 - Added more office supplies

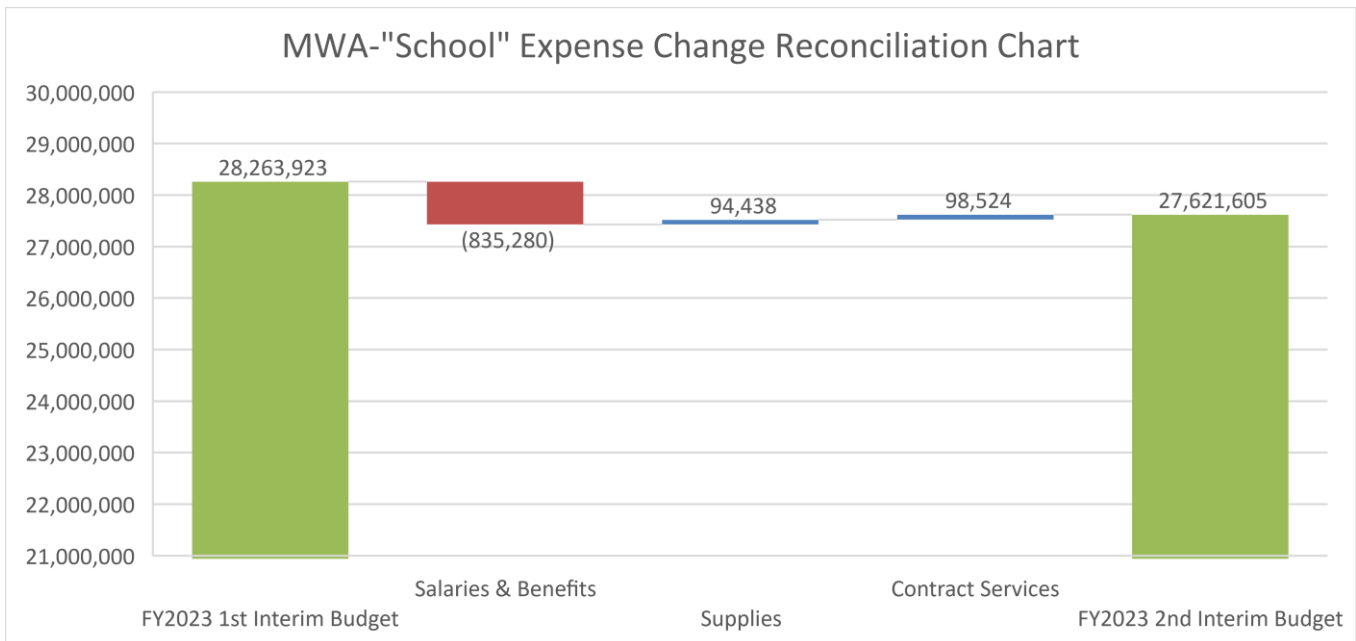
- III. Contracted Services – Decreased by \$16,800 (2%)**
 - Added legal services
 - Saved some miscellaneous contract services such as:
 - Tuition reimbursement
 - Payroll processing fees

Appendix A – Summary Financials

FY'23 2nd Interim Budget Summary Financials for MWA – “School”

MWA – “School” – Compare FY'23 1st Interim Budget to FY'23 2nd Interim Budget

Location	2022-23 1 st Interim Budget	2022-23 2 nd Interim Budget	\$ Variance	% Variance
Revenues				
Government	\$19,946,939	\$20,297,372	\$350,433	2%
Donation	\$1,315,000	\$1,315,000	\$0	0%
JRSF	\$7,051,985	\$6,059,233	-\$992,751	-14%
Total Revenues	\$28,313,924	\$27,671,605	-\$642,318	-2%
Expenses				
Salaries/Benefits	\$17,905,741	\$17,070,461	-\$835,280	-5%
Supplies	\$1,181,493	\$1,275,931	\$94,438	8%
Contracted Services	\$9,176,689	\$9,275,213	\$98,524	1%
Total Expenses	\$28,263,923	\$27,621,605	-\$642,318	-2%
Revenues – Government per ADA	\$19,441	\$19,524	\$83	0%
Expenses – Cost per Student (Exclude CO Fees)	\$23,644	\$23,285	-\$359	-2%

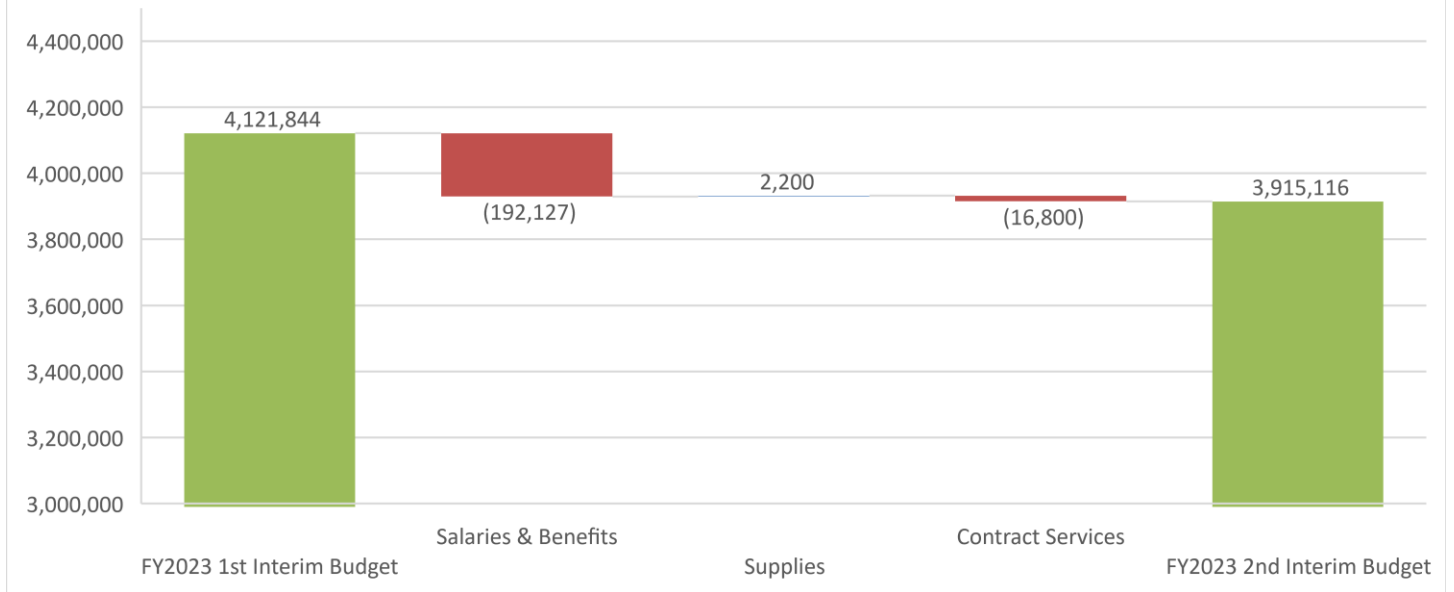


FY'23 2nd Interim Budget Summary Financials for MWA – “Central Office”

MWA Central Office – Compare FY' 1st Interim Budget to FY'23 2nd Interim Budget

Location	2021-22 1 st Interim Budget	2021-22 2 nd Interim Budget	\$ Variance	% Variance
Revenues				
JRSF	\$2,812,201	\$2,605,473	-\$206,727	-7%
Central Office (Shared Services Allocation)	\$1,309,643	\$1,309,643	\$0	0%
Total Revenues	\$4,121,844	\$3,915,116	-\$206,727	-5%
Expenses				
Salaries/Benefits	\$3,172,940	\$2,980,812	-\$192,127	-6%
Supplies	\$64,050	\$66,250	\$2,200	3%
Contracted Services	\$884,854	\$868,054	-\$16,800	-2%
Total Expenses	\$4,121,844	\$3,915,116	-\$206,727	-5%

MWA Central Office Expense Change Reconciliation Chart



Appendix B – Vacant, Newly Added, and Eliminated Positions

Vacant Positions (25 in total as of mid-February):

Core Faculty & Faculty

1. Earth, Space, or Biology Science Teacher (US)
2. Humanities Lead Teacher (MS)
3. History Teacher (MS)
4. History Teacher (US)
5. ELA Teacher (MS)
6. Math Teacher (US)
7. History Teacher Intern (MS)
8. Math & Science Teacher (MS)
9. On-Site Substitute Teacher (School-wide)
10. On-Site Substitute Teacher (School-wide)
11. On-Site Substitute Teacher (School-wide)

Special Education Faculty and Staff

1. On-Site Substitute Teacher-SPED (School-wide)
2. SPED Resource Teacher (School-wide)
3. SPED Resource Teacher (School-wide)
4. SPED Instructional Aide (School-wide)

Other MWA School Staff

1. Attendance Officer (School-wide)

Operations

1. Campus Supervisor (School-wide)
2. Campus Supervisor (School-wide)
3. Campus Supervisor (School-wide)
4. Lead Campus Supervisor (School-wide)

IT

1. Desktop Support/AV Technician (School-wide)

Central Office Staff

1. Outreach and Marketing Coordinator
2. Director of Talent
3. Compliance Manager
4. HR Generalist

Newly Added Positions (2 in total; 1 of which already filled):

1. School Nurse – **Filled** (School-wide)
2. Dean of Students - **Not-Filled** (School-wide)

Eliminated Positions (5):

1. Student Support Services Assistant (School-wide)
2. Student Support Services Assistant (School-wide)
3. Teacher Resident (School-wide)
4. Director of College & Career Counseling - for budget purposes; still plan to have for 2023-24 (US)
5. Associate Director of Early College (US)

**Making Waves Academy
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
4	8011	State Aid - General Apportionment	7,109,318	7,212,388	103,070	1%	
5	8012	Education Protection Account Entitlement	2,960,608	2,999,852	39,244	1%	Increased ADA% from 90% to 92%; enrollment decreased from 1140 to 1130
6	8096	In Lieu of Property Taxes	3,176,496	3,218,602	42,106	1%	
7	8181	Special Education - Federal	128,250	140,500	12,250	10%	
8	8220	Child Nutrition Programs - Fed	297,361	299,487	2,126	1%	
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%	
10	8262	Federal - ESSER Funding II	454,353	454,353	-	0%	
11	8263	Federal - ESSER Funding III	300,000	400,000	100,000	33%	Planning to use more ESSER funding as it will expire next year
12	8290	Federal Title I - Basic Grant	364,657	373,608	8,951	2%	
13	8295	Federal Title II - Teacher and Principal Training	50,572	50,714	142	0%	
14	8296	Federal Title III - LEP	42,908	42,908	-	0%	
15	8297	Federal Title IV - Part A - Student Support	23,000	23,000	-	0%	
16	8311	State - Special Education	841,320	852,472	11,152	1%	Increased ADA from 90% to 92%
17	8313	State - Special Education - Level 2 Mental Health	41,000	53,300	12,300	30%	
18	8314	State - Special Education - Level 3 Mental Health	26,000	43,008	17,008	65%	
19	8319	State - Prior Year - Hold Harmless Revenue	1,200,000	1,244,097	44,097	4%	
20	8520	Child Nutrition Programs - State	180,404	180,961	557	0%	
21	8525	Expanded Learning Opportunity Grant	207,393	207,393	-	0%	
22	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%	
23	8527	Educator Effectiveness	80,527	80,527	-	0%	
24	8528	A-G Grant	96,154	96,154	-	0%	
25	8529	One-Time Block Grant	-	-	-		
26	8530	Teacher Residency Expansion Grant	125,000	125,000	-	0%	
27	8545	School Facilities Lease Rmbsmnt SB740	1,311,597	1,280,787	(30,810)	-2%	Reimbursement rate is lower than budgeted
28	8550	Mandate Block Grand Funding CA	28,751	28,751	-	0%	
29	8560	State Lottery	243,162	246,385	3,223	1%	
32	8621	Measure G Parcel Tax	322,798	307,815	(14,983)	-5%	
35	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
36	8981	John Regina Scully (JRS)	7,051,985	6,059,234	(992,752)	-14%	
37	8986	School Supplies	6,000	6,000	-	0%	
38	8988	In-Kind Donations	9,000	9,000	-	0%	
39	8990	Contribution - Restricted	100,000	100,000	-	0%	
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)			-		
41		Total Income	28,313,924	27,671,605	(642,318)	-2%	

**Making Waves Academy
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
42							
47		Expenses					
48	1100	Teacher Salaries	5,002,092	4,738,652	(263,440)	-5%	Variance is due to: • Savings from vacant positions projected to start from Mar 2023 • Increases in Retention, Substitute, Extra Work, and other stipends for the teacher shortage coverage
49	1103	Substitute Teacher Salaries	818,595	785,071	(33,525)	-4%	Savings from vacant positions projected to start from Mar 2023
50	1200	Certificated Pupil Support	678,477	656,869	(21,608)	-3%	Variance is from: • Added Nurse position • Removed Associate Director of Early College • 2 vacant positions projected to start from Mar 2023
51	1300	Certificated Supervisor & Administrator Salaries	1,162,573	1,153,266	(9,307)	-1%	
52	1409	Certificated Special Temporary COLA Bonus	1,776,500	1,704,313	(72,187)	-4%	Savings from vacant positions projected to start from Mar 2023 and removal of vacant positions
53	1900	Certificated Other Salaries	411,665	447,090	35,425	9%	Extra work stipend for SPED due to teacher shortage
54	2100	Classified Instructional Aide Salaries	912,682	864,342	(48,341)	-5%	Savings from removal of 0.5 FTE Teacher Resident
55	2200	Classified Support Staff Salaries	901,613	857,848	(43,765)	-5%	Savings from vacant positions projected to start from Mar 2023
56	2300	Classified Supervisor & Administrator Salaries	565,006	559,688	(5,318)	-1%	
57	2400	Classified Clerical and Office Salaries	813,871	783,904	(29,968)	-4%	Savings from vacant positions projected to start from Mar 2023
58	2900	Classified Other Salaries	272,049	269,214	(2,835)	-1%	
59		Total Salaries	13,315,124	12,820,255	(494,869)	-4%	
60	3101	Certificated STRS	1,652,166	1,565,204	(86,962)	-5%	Savings from vacant positions projected to start from Mar 2023
61	3301	Certificated Social Security/Medicare	444,351	435,838	(8,513)	-2%	
62	3401	Certificated Health & Welfare Benefits	2,023,209	1,844,387	(178,822)	-9%	Savings from vacant positions projected to start from Mar 2023
63	3501	Certificated Unemployment Insurance	69,683	69,683	(0)	0%	
64	3601	Certificated Workers Comp Insurance	174,397	167,963	(6,433)	-4%	
65	3701	Certificated Retirement Match	103,746	105,041	1,295	1%	
66	3999	Accrued Paid Time Off	123,066	62,091	(60,975)	-50%	Adjusted to match accrual trend from historical data
67		Total Benefits	4,590,617	4,250,206	(340,411)	-7%	
68		Total Salaries & Benefits	17,905,741	17,070,461	(835,280)	-5%	
69							
70	4100	Approved Textbooks and Core Curricula Materials	133,000	158,000	25,000	19%	Science, ELA, Art curriculum for MS
71	4200	Books and Other Reference Materials	11,000	11,000	-	0%	
72	4315	Custodial Supplies	100,000	50,000	(50,000)	-50%	Move some of the budget to account 4325
73	4325	Instructional Materials & Supplies	269,001	333,659	64,658	24%	Vest, raincoats, and supplies for the nurse and office
74	4330	Office Supplies	3,300	3,800	500	15%	
75	4390	Other Food	-	-	-		
76	4410	Furniture, Equipment & Supplies (non-capitalized)	29,000	72,000	43,000	148%	Purchases for items needed: • 2 outdoor clocks • Fire extinguishers for classrooms • BEI camera that will be installed this winter & spring

**Making Waves Academy
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
77	4420	Computers and IT Supplies (non-capitalized)	204,192	211,022	6,830	3%	
78	4710	Student Food Services	415,000	415,000	-	0%	
79	4910	Emergency Supplies	10,000	14,450	4,450	45%	
80	4990	Contingency	7,000	7,000	-	0%	
81		Total Supplies	1,181,493	1,275,931	94,438	8%	
82	5210	Conference Fees	109,775	88,723	(21,052)	-19%	Attending less in-person conferences
83	5215	Travel - Mileage, Parking, Tolls	12,625	11,625	(1,000)	-8%	
84	5220	Travel - Airfare & Lodging	34,525	43,425	8,900	26%	
85	5225	Travel - Meals & Entertainment	22,800	26,800	4,000	18%	
86	5305	Professional Dues & Memberships	23,600	25,100	1,500	6%	
87	5421	General Liability Insurance	476,925	476,925	-	0%	
88	5510	Utilities - Gas and Electric	485,500	495,500	10,000	2%	
89	5515	Janitorial & Gardening Services	662,862	602,862	(60,000)	-9%	Janitorial Services - Reduced to match contract
90	5525	Utilities - Waste	60,000	60,000	-	0%	
91	5530	Utilities - Water	96,000	96,000	-	0%	
92	5605	Equipment Leases and Rentals	148,800	148,800	-	0%	
93	5610	Occupancy Rent	1,840,838	1,840,838	-	0%	
94	5612	Additional Facilities Use Fees	23,500	21,500	(2,000)	-9%	
95	5615	Repairs and Maintenance - Building	281,000	281,000	-	0%	
96	5617	Repairs and Maintenance - Non-computer Equipment	3,000	5,000	2,000	67%	
97	5618	Repairs & Maintenance - Auto	6,500	18,500	12,000	185%	
101	5806	County Oversight Fees	107,000	107,000	-	0%	
102	5810	Contracted Services	772,617	657,717	(114,900)	-15%	Variance from: <ul style="list-style-type: none"> • Staffing Fee for Campus Supervisor: \$12.5K • Traffic Assessment: \$9.5K • Food Vendor RFP: \$3.5K • Meal Time application initiation fee & FastResponse: \$3K • ID Printer: \$4K • BEI Camera Maintenance Contract: \$10K • Removed Contract Services Nurse: -\$99K • Less services needed for SEL Online Platform System, Bilingual Parent Engagement Temp, and Online Grading and Data Entry Support Temp: -\$53.4K • Other savings: -\$5K
103	5810.001	Food Service Administration	1,000	1,000	-	0%	
105	5810.003	Student Transportation	242,500	252,500	10,000	4%	
106	5810.004	Intervention & Consultation	82,500	82,500	-	0%	
107	5810.005	Psychological Services	613,065	653,065	40,000	7%	Forensic Psychology Services for US
108	5810.006	Substitute Teachers	125,000	115,000	(10,000)	-8%	

**Making Waves Academy
Budget FY2023**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
109	5810.007	Interscholastic - Coaches	-	-	-		
110	5810.008	Information Technology	760,474	842,350	81,876	11%	Variance from: • Fiber Connection from Quest to support redundancy and Linde monthly cost: \$14.8K • Desktop Support Contractor: \$37K • Cybersecurity Audit: \$30K
112	5811	Student Exam Fees	17,000	17,000	-	0%	
114	5820	Recruiting - Students	-	-	-		
115	5821	Printing and Reproduction	29,000	32,000	3,000	10%	
116	5840	Entrance, Admission, & Ticket Fees (not staff conference)	43,000	49,200	6,200	14%	
117	5850	Staff Recruitment	2,000	2,000	-	0%	
118	5851	Continuing Education Support	112,750	112,750	-	0%	
120	5897	Special Ed Contract Services	441,290	569,290	128,000	29%	Increase in Anchor services and NPS student placement in FY23 and during summer
121	5898	Use Tax	1,000	1,000	-	0%	
122	5905	Company Cell Phones	35,200	35,200	-	0%	
123	5910	Internet and Wifi	138,600	138,600	-	0%	
124	5915	Postage and Delivery	22,000	22,000	-	0%	
125	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
127	6900	Depreciation and Amortization	25,000	25,000	-	0%	
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,309,643	1,309,643	-	0%	
129		Total Contract Services	9,176,689	9,275,213	98,524	1%	
130							
131		Total Salaries & Benefits	17,905,741	17,070,461	(835,280)	-5%	
132		Total Supplies	1,181,493	1,275,931	94,438	8%	
133		Total Contract Services	9,176,689	9,275,213	98,524	1%	
134		Total Expenses	28,263,923	27,621,605	(642,318)	-2%	
152							
153		Net Income	50,000	50,000			

**Making Waves Academy
Budget FY2023**

**MWA Central Office
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
36	8981	John Regina Scully (JRS)	2,812,201	2,605,473	(206,728)	-7%	
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,309,643	-	0%	
41		Total Income	4,121,844	3,915,116	(206,728)	-5%	
42							
46							
47		Expenses					
48	1100	Teacher Salaries	-	-	-		
49	1103	Substitute Teacher Salaries	-	-	-		
50	1200	Certificated Pupil Support	-	-	-		
51	1300	Certificated Supervisor & Administrator Salaries	-	-	-		
52	1409	Certificated Special Temporary COLA Bonus	205,000	193,000	(12,000)	-6%	
53	1900	Certificated Other Salaries	-	-	-		
54	2100	Classified Instructional Aide Salaries	-	-	-		
55	2200	Classified Support Staff Salaries	-	-	-		
56	2300	Classified Supervisor & Administrator Salaries	2,029,524	1,967,939	(61,585)	-3%	Savings from HR Generalist and Director of Talent projected to start from Mar and Apr of 2023
57	2400	Classified Clerical and Office Salaries	202,908	168,138	(34,770)	-17%	Savings from Compliance Manager and Outreach & Marketing Coordinator projected to start from Mar and Apr of 2023
58	2900	Classified Other Salaries	-	-	-		
59		Total Salaries	2,437,432	2,329,076	(108,355)	-4%	
60	3101	Certificated STRS	69,177	68,508	(668)	-1%	
61	3301	Certificated Social Security/Medicare	155,382	149,657	(5,725)	-4%	
62	3401	Certificated Health & Welfare Benefits	292,837	269,607	(23,230)	-8%	Savings from vacant positions projected to start from Mar and Apr of 2023
63	3501	Certificated Unemployment Insurance	12,668	12,668	0	0%	
64	3601	Certificated Workers Comp Insurance	31,687	30,278	(1,409)	-4%	
65	3701	Certificated Retirement Match	74,810	71,096	(3,714)	-5%	
66	3999	Accrued Paid Time Off	98,948	49,923	(49,025)	-50%	Adjusted to match accrual trend from historical data
67		Total Benefits	735,508	651,736	(83,772)	-11%	
68		Total Salaries & Benefits	3,172,940	2,980,812	(192,127)	-6%	
69							

**Making Waves Academy
Budget FY2023**

**MWA Central Office
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
70	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
71	4200	Books and Other Reference Materials	1,700	1,400	(300)	-18%	
72	4315	Custodial Supplies	-	-	-		
73	4325	Instructional Materials & Supplies	-	-	-		
74	4330	Office Supplies	9,900	12,900	3,000	30%	
75	4390	Other Food	2,000	1,500	(500)	-25%	
76	4410	Furniture, Equipment & Supplies (non-capitalized)	1,000	1,000	-	0%	
77	4420	Computers and IT Supplies (non-capitalized)	19,450	19,450	-	0%	
78	4710	Student Food Services	-	-	-		
79	4910	Emergency Supplies	-	-	-		
80	4990	Contingency	30,000	30,000	-	0%	
81		Total Supplies	64,050	66,250	2,200	3%	
82	5210	Conference Fees	26,000	26,000	-	0%	
83	5215	Travel - Mileage, Parking, Tolls	4,200	3,100	(1,100)	-26%	
84	5220	Travel - Airfare & Lodging	11,500	7,000	(4,500)	-39%	
85	5225	Travel - Meals & Entertainment	4,700	3,200	(1,500)	-32%	
86	5305	Professional Dues & Memberships	28,500	31,250	2,750	10%	
87	5421	General Liability Insurance	-	-	-		
88	5510	Utilities - Gas and Electric	-	-	-		
89	5515	Janitorial, Gardening Services & Supplies	-	-	-		
90	5525	Utilities - Waste	-	-	-		
91	5530	Utilities - Water	-	-	-		
92	5605	Equipment Leases and Rentals	6,200	6,200	-	0%	
93	5610	Occupancy Rent	-	-	-		
94	5612	Additional Facilities Use Fees	-	-	-		
95	5615	Repairs and Maintenance - Building	-	-	-		
96	5617	Repairs and Maintenance - Non-computer Equipment	-	-	-		
97	5618	Repairs & Maintenance - Auto	-	-	-		
98	5803	Accounting Fees	30,000	30,000	-	0%	
99	5804	Legal Fees	70,000	85,000	15,000	21%	More legal research on various issues
100	5805	External Management and Administrative Fees	-	-	-		
101	5806	County Oversight Fees	-	-	-		
102	5810	Contracted Services	315,950	311,950	(4,000)	-1%	
103	5810.001	Food Service Administration	-	-	-		
104	5810.002	Student Information & Assessment	66,800	66,800	-	0%	

**Making Waves Academy
Budget FY2023**

**MWA Central Office
2nd Interim Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
105	5810.003	Student Transportation	-	-	-		
106	5810.004	Intervention & Consultation	5,000	1,000	(4,000)	-80%	
107	5810.005	Psychological Services	5,000	1,000	(4,000)	-80%	
108	5810.006	Substitute Teachers	-	-	-		
109	5810.007	Interscholastic - Coaches	-	-	-		
110	5810.008	Information Technology	101,004	100,004	(1,000)	-1%	
111	5810.009	Outsourced Teaching	-	-	-		
112	5811	College Application Fees	-	-	-		
113	5812	College Entrance Exams	-	-	-		
114	5820	Recruiting - Students	10,000	10,000	-	0%	
115	5821	Printing and Reproduction	2,500	2,500	-	0%	
116	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
117	5850	Staff Recruitment	92,250	92,250	-	0%	
118	5851	Continuing Education Support	25,000	15,000	(10,000)	-40%	
119	5853	Payroll Processing Fees	68,000	63,000	(5,000)	-7%	
120	5897	Special Ed Encroachment WCCUSD	-	-	-		
121	5898	Use Tax	-	-	-		
122	5905	Company Cell Phones	7,500	7,500	-	0%	
123	5910	Internet and Wifi	-	-	-		
124	5915	Postage and Delivery	3,750	4,800	1,050	28%	
125	5920	Landlines and Office Based Phones	-	-	-		
126	5992	Bank fees	1,000	500	(500)	-50%	
127	6900	Depreciation and Amortization	-	-	-		
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
129		Total Contract Services	884,854	868,054	(16,800)	-2%	
130							
131		Total Salaries & Benefits	3,172,940	2,980,812	(192,127)	-6%	
132		Total Supplies	64,050	66,250	2,200	3%	
133		Total Contract Services	884,854	868,054	(16,800)	-2%	
134		Total Expenses	4,121,844	3,915,116	(206,727)	-5%	
135							
136		Net Income	0	0			

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

	A	B	C	H	K	L
1		Summary				
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
3		Income				
4	8011	State Aid - General Apportionment	7,109,318	7,212,388	103,070	1%
5	8012	Education Protection Account Entitlement	2,960,608	2,999,852	39,244	1%
6	8096	In Lieu of Property Taxes	3,176,496	3,218,602	42,106	1%
7	8181	Special Education - Federal	128,250	140,500	12,250	10%
8	8220	Child Nutrition Programs - Fed	297,361	299,487	2,126	1%
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%
10	8262	Federal - ESSER Funding II	454,353	454,353	-	0%
11	8263	Federal - ESSER Funding III	300,000	400,000	100,000	33%
12	8290	Federal Title I - Basic Grant	364,657	373,608	8,951	2%
13	8295	Federal Title II - Teacher and Principal Training	50,572	50,714	142	0%
14	8296	Federal Title III - LEP	42,908	42,908	-	0%
15	8297	Federal Title IV - Part A - Student Support	23,000	23,000	-	0%
16	8311	State - Special Education	841,320	852,472	11,152	1%
17	8313	State - Special Education - Level 2 Mental Health	41,000	53,300	12,300	30%
18	8314	State - Special Education - Level 3 Mental Health	26,000	43,008	17,008	65%
19	8319	State - Prior Year - Hold Harmless Revenue	1,200,000	1,244,097	44,097	4%
20	8520	Child Nutrition Programs - State	180,404	180,961	557	0%
21	8525	Expanded Learning Opportunity Grant	207,393	207,393	-	0%
22	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%
23	8527	Educator Effectiveness	80,527	80,527	-	0%
24	8528	A-G Grant	96,154	96,154	-	0%
25	8529	One-Time Block Grant	-	-	-	-
26	8530	Teacher Residency Expansion Grant	125,000	125,000	-	0%
27	8545	School Facilities Lease Rmbsmnt SB740	1,311,597	1,280,787	(30,810)	-2%
28	8550	Mandate Block Grand Funding CA	28,751	28,751	-	0%
29	8560	State Lottery	243,162	246,385	3,223	1%
32	8621	Measure G Parcel Tax	322,798	307,815	(14,983)	-5%
35	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%
36	8981	John Regina Scully (JRS)	9,864,186	8,664,707	(1,199,479)	-12%
37	8986	School Supplies	6,000	6,000	-	0%
38	8988	In-Kind Donations	9,000	9,000	-	0%
39	8990	Contribution - Restricted	100,000	100,000	-	0%
40	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,309,643	-	0%
41		Total Income	32,435,767	31,586,721	(849,046)	-3%

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
42						
47		Expenses				
48	1100	Teacher Salaries	5,002,092	4,738,652	(263,440)	-5%
49	1103	Substitute Teacher Salaries	818,595	785,071	(33,525)	-4%
50	1200	Certificated Pupil Support	678,477	656,869	(21,608)	-3%
51	1300	Certificated Supervisor & Administrator Salaries	1,162,573	1,153,266	(9,307)	-1%
52	1409	Certificated Special Temporary COLA Bonus	1,981,500	1,897,313	(84,187)	-4%
53	1900	Certificated Other Salaries	411,665	447,090	35,425	9%
54	2100	Classified Instructional Aide Salaries	912,682	864,342	(48,341)	-5%
55	2200	Classified Support Staff Salaries	901,613	857,848	(43,765)	-5%
56	2300	Classified Supervisor & Administrator Salaries	2,594,531	2,527,627	(66,904)	-3%
57	2400	Classified Clerical and Office Salaries	1,016,779	952,041	(64,738)	-6%
58	2900	Classified Other Salaries	272,049	269,214	(2,835)	-1%
59		Total Salaries	15,752,556	15,149,332	(603,224)	-4%
60	3101	Certificated STRS	1,721,343	1,633,712	(87,631)	-5%
61	3301	Certificated Social Security/Medicare	599,732	585,494	(14,238)	-2%
62	3401	Certificated Health & Welfare Benefits	2,316,046	2,113,993	(202,052)	-9%
63	3501	Certificated Unemployment Insurance	82,351	82,351	(0)	0%
64	3601	Certificated Workers Comp Insurance	206,083	198,241	(7,842)	-4%
65	3701	Certificated Retirement Match	178,556	176,136	(2,420)	-1%
66	3999	Accrued Paid Time Off	222,014	112,014	(110,000)	-50%
67		Total Benefits	5,326,125	4,901,942	(424,183)	-8%
68		Total Salaries & Benefits	21,078,681	20,051,274	(1,027,407)	-5%
69						
70	4100	Approved Textbooks and Core Curricula Materials	133,000	158,000	25,000	19%
71	4200	Books and Other Reference Materials	12,700	12,400	(300)	-2%
72	4315	Custodial Supplies	100,000	50,000	(50,000)	-50%
73	4325	Instructional Materials & Supplies	269,001	333,659	64,658	24%
74	4330	Office Supplies	13,200	16,700	3,500	27%
75	4390	Other Food	2,000	1,500	(500)	-25%
76	4410	Furniture, Equipment & Supplies (non-capitalized)	30,000	73,000	43,000	143%
77	4420	Computers and IT Supplies (non-capitalized)	223,642	230,472	6,830	3%
78	4710	Student Food Services	415,000	415,000	-	0%
79	4910	Emergency Supplies	10,000	14,450	4,450	45%
80	4990	Contingency	37,000	37,000	-	0%
81		Total Supplies	1,245,543	1,342,181	96,638	8%

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
82	5210	Conference Fees	135,775	114,723	(21,052)	-16%
83	5215	Travel - Mileage, Parking, Tolls	16,825	14,725	(2,100)	-12%
84	5220	Travel - Airfare & Lodging	46,025	50,425	4,400	10%
85	5225	Travel - Meals & Entertainment	27,500	30,000	2,500	9%
86	5305	Professional Dues & Memberships	52,100	56,350	4,250	8%
87	5421	General Liability Insurance	476,925	476,925	-	0%
88	5510	Utilities - Gas and Electric	485,500	495,500	10,000	2%
89	5515	Janitorial & Gardening Services	662,862	602,862	(60,000)	-9%
90	5525	Utilities - Waste	60,000	60,000	-	0%
91	5530	Utilities - Water	96,000	96,000	-	0%
92	5605	Equipment Leases and Rentals	155,000	155,000	-	0%
93	5610	Occupancy Rent	1,840,838	1,840,838	-	0%
94	5612	Additional Facilities Use Fees	23,500	21,500	(2,000)	-9%
95	5615	Repairs and Maintenance - Building	281,000	281,000	-	0%
96	5617	Repairs and Maintenance - Non-computer Equipment	3,000	5,000	2,000	67%
97	5618	Repairs & Maintenance - Auto	6,500	18,500	12,000	185%
98	5803	Accounting Fees	30,000	30,000	-	0%
99	5804	Legal Fees	70,000	85,000	15,000	21%
101	5806	County Oversight Fees	107,000	107,000	-	0%
102	5810	Contracted Services	1,088,567	969,667	(118,900)	-11%
103	5810.001	Food Service Administration	1,000	1,000	-	0%
104	5810.002	Student Information & Assessment	66,800	66,800	-	0%
105	5810.003	Student Transportation	242,500	252,500	10,000	4%
106	5810.004	Intervention & Consultation	87,500	83,500	(4,000)	-5%
107	5810.005	Psychological Services	618,065	654,065	36,000	6%
108	5810.006	Substitute Teachers	125,000	115,000	(10,000)	-8%
109	5810.007	Interscholastics - Coaches	-	-	-	
110	5810.008	Information Technology	861,478	942,354	80,876	9%
112	5811	Student Exam Fees	17,000	17,000	-	0%
114	5820	Recruiting - Students	10,000	10,000	-	0%
115	5821	Printing and Reproduction	31,500	34,500	3,000	10%
116	5840	Entrance, Admission, & Ticket Fees (not staff conference)	43,000	49,200	6,200	14%

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 1st Interim Budget (A)	FY2023 2nd Interim Budget (C)	Variance FY23 2nd Interim vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
117	5850	Staff Recruitment	94,250	94,250	-	0%
118	5851	Continuing Education Support	137,750	127,750	(10,000)	-7%
119	5853	Payroll Processing Fees	68,000	63,000	(5,000)	-7%
120	5897	Special Ed Encroachment WCCUSD	441,290	569,290	128,000	29%
121	5898	Use Tax	1,000	1,000	-	0%
122	5905	Company Cell Phones	42,700	42,700	-	0%
123	5910	Internet and Wifi	138,600	138,600	-	0%
124	5915	Postage and Delivery	25,750	26,800	1,050	4%
125	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
126	5992	Bank fees	1,000	500	(500)	-50%
127	6900	Depreciation and Amortization	25,000	25,000	-	0%
128	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,309,643	1,309,643	-	0%
129		Total Contract Services	10,061,543	10,143,267	81,724	1%
130						
131		Total Salaries & Benefits	21,078,681	20,051,274	(1,027,407)	-5%
132		Total Supplies	1,245,543	1,342,181	96,638	8%
133		Total Contract Services	10,061,543	10,143,267	81,724	1%
134		Total Expenses	32,385,767	31,536,722	(849,045)	-3%
135						
136		Net Income	50,000	50,000		