CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM Second 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 SECOND 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:

x) 2022-23 CHARTER SCHOOL SECOND 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 Second Interim Report, please contact: For Approving Entity: For Charter School: Alton B. Nelson, Jr. Name Name Chief Executive Officer
Title Title 510-262-1511 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 Second 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)

Special Education - Federal #811 h 1812 112 200 128 200 115 200 115 200 128 200 115 200 128 200				1st Interim Budg	et		Actuals thru 1/31		:	2nd Interim Budge	et
A Part Value Support	Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State And - Current Year State And - Current	A REVENUES										
Section Processing Accordance Processing Accorda											
State Add Foot Years State Add Foot Years State Add St											
To Relate Sulvenines for two less hander activations (and processes and processes an			2,960,606		2,960,606	1,402,523		1,402,523	2,999,052		2,999,652
Section County and District Trains (for the limit backed schools) Section Sect					-			-			-
Review Limit Transfer of Pre- print Number obscorpt					-						-
PRESI Rocation Transfer Other Rowards Interviews Trail, Roward Engineering President Rowards No Child Left Debried Seed, 807 S		8080-8089			-			-			-
Chart Schools Funding In Ison of Property Pases Dec 7 17,9-96 \$17,9-96 \$1,244-52	Revenue Limit Transfers (for rev. limit funded schools):										
Committed Comm			0.470.400								-
Table Records (1998) For Extent Previous (1998) No Distal & Behald (1998) Septimized Find Sources (1998) No Distal & Behald (1998) Septimized Find Sources (1998) Septimized Find Source			3,176,496		3,176,496	1,264,428		1,264,428	3,218,602		3,218,602
2. February 1972 (1972) 3. Chair Material Spots (1972) 5. Child Material February 1972 (1972) 5. Chair Material February 1972 (1972) 6. Chair Material February 1972 (1972) 7. Chair Material February 19		0091, 0097	13 246 422		13 246 422	5 721 688		5 721 688	13 430 842	-	13 430 842
No Obt Left Behand Special Pubmics - Felorical Pub	rotal, Novolido Ellilit Godroso		10,210,122		10,2 10, 122	0,721,000		0,721,000	10,100,012		10, 100,012
Second Education - Federal 151, 1612 173, 200 178, 200 1											
Delis Numbron - Federal Processors 150 207 361 2							91,165	91,165			373,608
Other Federal Revenues								-			140,500
Commission Reviewment Comm											299,487
Denie Stanie Revinues Chemic Stanies Composition of Court (Meio NA Pris 1415 SRIS-14) NA TOTAL PRIS Provinces Total Court Revinues 1,447,997 2,3385,001 4,735,818 107,199 2,229,071 2,399,209 1,447,997 3,385,001 1,775,918 107,199 2,229,071 2,399,000 1,696,984 3,275,551 4,771,184 1,775,191 1,775,4		8110, 8260-8299									
Charles Service Compromes (Service Compromes (Ser	Total, Federal Revenues		-	1,664,101	1,664,101	-	559,287	559,287	-	1,787,570	1,787,570
Charles Service Compromes (Service Compromes (Ser	3 Other State Revenues										
Special Education - State State Principle Special Education - State Special Education - Special Educat		N/A thru 14/15			-			-			-
A.Ohe Lord Revenues	Special Education - State	StateRevSE		908,320	908,320		472,643	472,643			948,780
A Other Local Revenues All Other Local Revenues All Other Local Revenues All Other Local Revenues All Other Local Revenues LocalRevAD 2,505,505 422,705 8,689,705 422,705 8,689,705 410,146 - 1,519,146		StateRevAO									3,822,365
According Conference Conf	Total, Other State Revenues		1,447,597	3,266,021	4,713,618	107,159	2,252,047	2,359,206	1,494,594	3,276,551	4,771,145
According Conference Conf											
Total Leval Revenues 5. TOTAL REVENUES 1. Certificated Spatines 1. Certificated Spatines 1. Certificated Spatines 1. Certificated Spatines 2. Non-certificated Spatines 2. Non-certificated Spatines Non-certificated Spatines 2. Non-certificated Spatines 2. Non-certificated Spatines 3. Employee Benefits 3. Employee Bene		1 ID A O	0.000.005	100 700	0.000.700	0.450.440		0.450.440	7.074.004	407.045	7,000,040
Confidence Con		LocalRevAO	9,266,985		9,689,783						
Septembrunes 1. Certificant Salaries 1100 3.994.480 1.80.927 8.80.987 1.827.812 1.127.12 2.798.93 3.338.89 1.867.880 6.66.99 6.66.99 6.67.880 6.67.89 6.67	Total, Local Nevertues		0,200,900	422,730	0,009,703	0,139,140		0,139,140	1,214,234	407,813	7,002,049
Septembrunes 1. Certificant Salaries 1100 3.994.480 1.80.927 8.80.987 1.827.812 1.127.12 2.798.93 3.338.89 1.867.880 6.66.99 6.66.99 6.67.880 6.67.89 6.67	5 TOTAL REVENUES		22 961 004	5 352 920	28 313 924	11 987 995	2 811 334	14 799 329	22 199 670	5 471 936	27 671 606
1. Certificated Foather's Salaries Certificated Popul's Support Salaries Certificated Popul's Support Salaries Certificated Popul's Support Salaries Certificated Support Salaries Certificated Support Salaries Certificated Salaries Certificate	or to the netteroco		22,001,001	0,002,020	20,010,021	11,007,000	2,011,001	11,700,020	22,100,070	0, 11 1,000	27,071,000
Certificated Facehers's Salaries Certificated Supervisors' and Administrators' Salaries Divide Certificated Supervisors' Salaries Divide Certificated Supervisors' Salaries Divide Certificated Supervisors' Salaries Divide Certificated Supervisors' Salaries Divide Salar	B EXPENDITURES										
Certificated Pugil Support Salaries 1200 678.477 434.058 344.058 565.898											
Certificated Supervisors and Administrators Salaries 1300				1,826,227			1,127,121			1,987,888	5,523,723
Checa Chec			678,477								656,869
2. Non-certificated Salaries 2. Non-certificated Instructional Aides' Salaries Non-certificated Supervisor's and Administrators' Sal. 2. 2000 855,614 46,000 901,614 394,029 396,607 468,713 52,032 332,310 883,340 885,614 46,000 901,614 394,029 394,							291,377				
2. Non-certificated Salaries Nn-certificated Supports Nn-certificated		1900		42,908		226,938	1 410 400	226,938	404,182 5 652 009		7 790 049
Non-certificated Support Salaries 2100 580,372 332,310 912,862 72,106 396,607 488,713 532,032 332,310 587,34	Total, Certificated Salaries		6,106,113	1,965,269	0,073,402	2,520,979	1,410,490	3,939,477	5,653,996	2,120,950	7,700,940
Non-certificated Support Salaries 2100 580,372 332,310 912,862 72,106 396,607 488,713 532,032 332,310 587,34	2. Non-certificated Salaries										
Non-certificated Supports Salaries 2200 855,614 46,000 901,614 394,029 394,029 757,848 100,000 857,848 Non-certificated Supervisors and Administrators' Sal. 2200 242,028 322,728 556,066 101,704 200,000 301,704 251,873 307,815 559,68 559,68 240,0328 783,004		2100	580,372	332,310	912,682	72,106	396,607	468,713	532,032	332,310	864,342
Celerial and Office Salaries 2400 813.871 813.871 400.328 400.328 783.904 783.90 783											857,848
Check Chec	Non-certificated Supervisors' and Administrators' Sal.	2300	242,208	322,798	565,006	101,704	200,000	301,704	251,873	307,815	559,688
Total, Non-certificated Salaries											783,904
3. Employee Benefits STRS 3101-3102 1,652,166 - 1,652,166 698,594 698,594 1,555,204		2900		201.100						740 405	
STRS PERS OASDI / Medicare / Alternative OASDI / Medicare / Alternative Health and Welfare Benefits 301-3102 301-3302 301-3302 444.351 - 444.351 - 202.872 202.872 202.872 435.838 435.83 435.83 10-800-808-808 - 686.883 - 686.88	Total, Non-certificated Salaries		2,764,114	701,108	3,465,222	1,087,356	596,607	1,683,963	2,594,871	740,125	3,334,996
STRS PERS OASDI / Medicare / Alternative OASDI / Medicare / Alternative Health and Welfare Benefits 301-3102 301-3302 301-3302 444.351 - 444.351 - 202.872 202.872 202.872 435.838 435.83 435.83 10-800-808-808 - 686.883 - 686.88	3 Employee Renefits										
PERS		3101-3102	1,652,166	-	1,652,166	698.584		698.584	1.565.204		1.565.204
Assistance Ass	PERS		1,002,100	_	-	000,001		-	1,000,00		-
Health and Welfare Benefits 3401-3402 2,023,209 - 2,023,209 915,819 915,819 1,844,387	OASDI / Medicare / Alternative	3301-3302		-							435,838
Workers Compensation Insurance 3601-3602 174,397 - 174,397 99,575 99,575 167,963 167,963 167,965 OPEB, Allocated 3701-3702 -		3401-3402	2,023,209	u.	2,023,209			915,819	1,844,387		1,844,387
OPEB, Allocated OPEB, Allocated OPEB, Active Employees OPEB, Reduction (for revenue limit funded schools) Other Employee Benefits Total, Employee Benefits Total, Employee Benefits Approved Textbooks and Core Curricula Materials Approved Textbooks and Supplies Approved Textbooks and Sup	Unemployment Insurance	3501-3502									69,683
OPER, Active Employees PERS Reduction (for revenue limit funded schools) Other Employee Benefits 3801-3802			174,397		174,397	99,575			167,963		167,963
PERS Reduction (for revenue limit funded schools) 3801-3802											
Other Employee Benefits Total, Employee Benefits 4. Books and Supplies Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Reference Materials Approved Textbooks and Core Reference Materials Approved Textbooks and Core Curricula Materials Appr	OFEB, Active Employees PERS Reduction (for revenue limit funded cohools)			-	-			-			
Communications Comm			2,003,312	-	2,003,312	948 273		948 273	1,871 445		1,871 445
4. Books and Supplies Approved Textbooks and Core Curricula Materials 4200 11,000 11,000 383 383 383 11,000 11,000 Aderials and Supplies 4300 347,985 24,316 372,301 208,032 8,343 216,375 362,820 24,639 387,45 Noncapitalized Equipment 4400 233,192 233,192 85,525 85,525 283,022 24,639 387,000 Food 4700 235 431,765 432,000 42,244 185,809 229,053 56,002 380,448 436,45 Total, Books and Supplies 5. Services and Other Operating Expenditures Subagreements for Services 5100 725,412 456,081 1,181,493 438,198 194,152 632,350 870,844 405,087 1,275,33 5. Services and Other Operating Expenditures Subagreements for Services 5100 725,000 48,626 131,099 179,725 33,924 41,580 75,504 39,332 131,241 170,57 Dues and Memberships 5300 23,600 23,600 6,236 6,236 6,236 25,100 25,100 Insurance 5400 476,925 476,925 288,288 288,288 476,925 476,925 Poperations and Housekeeping Services 5500 1,304,362 1,304,362 753,417 753,417 1,245,360 12,543,360 Pofessional/Consulting Services and Operating Expend. 5800 3,881,593 787,746 4,669,339 2,052,242 560,497 2,612,739 4,039,769 787,746 4,827,51				-			-			-	5,954,520
Approved Textbooks and Core Curricula Materials 4100 133,000 133,000 101,014 101,014 158,000 158,00 Books and Other Reference Materials 4200 11,000 110,000 110,000 383 383 11,000 111,000 Advantaged Equipment 500 4400 233,192 233,192 85,525 85,525 283,022 283,022 283,022 500 470 235 431,765 432,000 42,244 185,000 229,003 56,002 380,448 436,45 Total, Books and Supplies 500 470 235 431,765 432,000 43,244 185,000 229,003 56,002 380,448 436,45 Total, Books and Supplies 500 48,626 131,099 179,725 33,924 41,580 75,504 39,332 131,241 170,57 Travel and Conferences 5100 520 48,626 131,099 179,725 33,924 41,580 75,504 39,332 131,241 170,57 Dues and Memberships 5300 23,600 23,600 52,360 6,236 6,236 52,100 25,100 Insurance 540 476,925 476,925 288,288 288,288 476,925 476,925 Rentals, Leases, Repairs, and Noncap. Improvements 5600 982,541 1,311,597 2,294,138 1,338,162 1,338,162 1,011,351 1,280,787 2,292,13 Professional/Consulting Services and Operating Expend. 5800 3,881,593 787,746 4,669,339 2,052,242 560,497 2,612,739 4,039,769 787,746 4,827,51			, , , ,		.,,	,,,,,,,,,,		,,,,,,,,,	.,,,		
Books and Other Reference Materials 4200 11,000 11,000 383 383 11,000 11,000 Materials and Supplies 4200 347,985 24,316 372,301 208,032 8,343 216,375 362,820 24,639 387,485 Noncapitalized Equipment 4400 233,192 233,192 85,525 85,525 283,022 283,022 Food Total, Books and Supplies 5. Services and Other Operating Expenditures Subagreements for Services 5100 48,626 131,099 179,725 33,924 41,580 75,504 39,332 131,241 170,57 Travel and Conferences 5200 48,626 131,099 179,725 33,924 41,580 75,504 39,332 131,241 170,57 Insurance Operating Expenditures Subagreements for Services 5400 476,925 476,925 288,288 288,288 476,925 476,925 288,288 A76,925 476,925 A76,925 A7											
Materials and Supplies 4300 347,985 24,316 372,301 208,032 8,343 216,375 362,820 24,639 387,454 Noncapitalized Equipment 4400 233,192 233,192 85,525 85,525 283,022 283,022 Food 4700 235 431,765 432,000 43,244 185,809 229,053 56,002 380,448 436,45 Total, Books and Supplies 725,412 456,081 1,181,493 438,198 194,152 632,350 870,844 405,087 1,275,932 Services and Other Operating Expenditures 5100 -	Approved Textbooks and Core Curricula Materials										158,000
Noncapitalized Equipment											11,000
Food Total, Books and Supplies 4700 235 431,765 432,000 43,244 185,809 229,053 56,002 380,448 436,45 725,412 456,081 1,181,493 438,198 194,152 632,350 870,844 405,087 1,275,93				24,316			8,343			24,639	
Total, Books and Supplies 725,412 456,081 1,181,493 438,198 194,152 632,350 870,844 405,087 1,275,33 5. Services and Other Operating Expenditures Subagreements for Services 5100				/21 76F			105 000			200 440	
S. Services and Other Operating Expenditures Subagreements for Services 5100 Travel and Conferences 5200 48,626 131,099 179,725 33,924 41,580 75,504 39,332 131,241 170,57 170,57 170,504 39,332 131,241 170,57 170,		4700									
Subagreements for Services 5100			. 20, 112	100,001	.,.01,130	200,100	.01,102	502,000	3,0,014	,00,007	.,2,0,001
Subagreements for Services 5100	5. Services and Other Operating Expenditures										
Dues and Memberships 5300 23,600 23,600 6,236 6,236 25,100 25,10 Insurance 5400 476,925 2476,925 288,288 288,288 476,925 476,925 288,288 476,925 285,284 476,925 476,925 476,925 476,925 476,925 288,288 476,925 476	Subagreements for Services										-
Insurance 5400 476,925 476,925 288,288 288,288 476,925 476,925 476,925 288,288 288,288 476,925 476,925 288,288 288,288 476,925 476,9				131,099			41,580			131,241	170,573
Operations and Housekeeping Services 5500 1,304,362 1,304,362 753,417 753,417 1,254,360 1,254,360 Rentals, Leases, Repairs, and Noncap. Improvements 5600 982,541 1,311,597 2,294,138 1,338,162 1,338,162 1,011,351 1,280,787 2,292,138 Professional/Consulting Services and Operating Expend. 5800 3,881,593 787,746 4,689,339 2,052,242 560,497 2,612,739 4,039,769 787,746 4,827,51 Communications 5900 203,600 203,600 89,323 89,323 89,323 203,600 203,600			23,600		23,600				25,100		25,100
Rentals, Leases, Repairs, and Noncap, Improvements 5600 982,541 1,311,597 2,294,138 1,338,162 1,338,162 1,338,162 1,131,597 2,292,138 Professional/Consulting Services and Operating Expend. 5800 3,881,593 787,746 4,689,339 2,052,242 560,497 2,612,739 4,039,769 787,746 4,827,51 Communications 5900 203,600 203,600 89,323 89,323 203,600 203,600											476,925
Professional/Consulting Services and Operating Expend. 5800 3,881,593 787,746 4,669,339 2,052,242 560,497 2,612,739 4,039,769 787,746 4,827,51 Communications 5900 203,600 203,600 89,323 89,323 203,600 203,600				4 6 1 1 2 2 -	1,304,362					4 600 70-	1,254,360
Communications 5900 203,600 203,600 89,323 89,323 203,600 203,600							ECO 407				
				181,746			560,497			/8/,/46	
	Total, Services and Other Operating Expenditures	5300	6,921,247	2,230,442	9,151,689	4,561,592	602,077	5,163,669	7,050,437	2,199,774	9,250,211

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM Second 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)

		1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accr	ua									
Land and Land Improvements	6100-6170						_			
Buildings and Improvements of Buildings	6200						-			-
Books and Media for New School Libraries or Major	0200				ļ		_			
Expansion of School Libraries	6300						_	1		
Equipment	6400						-			
Equipment Replacement	6500						_			
Depreciation Expense (for accrual basis only)	6900	25,000		25,000	10,617		10,617	25,000		25,00
Total, Capital Outlay	6900	25,000	=	25,000	10,617	-	10,617	25,000	-	25,00
7. Other Outgo		I								
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		22.911.004	5.352.920	28,263,924	11.546.330	2.811.334	14.357.664	22.149.670	5,471,936	27,621,60
			5,555,525		,	_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		2,,000	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	_	50,000	441,665		441,665	50,000		50,0
BEFORE OTHER FINANCING SOURCES AND USES (AS-B8)		50,000	- 1	50,000	441,665		441,665	50,000	- 1	50,0
OTHER FINANCING SOURCES / USES										
	0000 0070							ı		
1. Other Sources	8930-8979			-			-			
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts										
(must net to zero)	8980-8999			-			-			-
							1			
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	-	50,000	441,665	-	441,665	50,000	-	50,0
FUND BALANCE, RESERVES										
Beginning Fund Balance										
a As of July 1	9791	6.990.804		6,990,804	6.990.804	-	6.990.804	6.990.804	-	6,990,8
b Adjustments to Beginning Balance	9793, 9795	-77		-	.,,		-	.,,		-
c. Adjusted Beginning Balance		6,990,804	-	6,990,804	6,990,804	-	6,990,804	6,990,804	-	6,990,80
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	-	7,040,804	7,432,469	-	7,432,469	7,040,804	-	7,040,8
		.,		.,,	1,100,100		1,100,100	.,,		1,010,0
Components of Ending Fund Balance :							1			
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			-			-			-
Other Commitments	9760			-			_			
d Assigned	3700						-			
Other Assignments	9780			-			-			
e Unassigned/Unappropriated	3100						-			
	0700			-			-			
Reserve for Economic Uncertainities	9789 9790	7.040.004	_		7 422 400			7.040.004	_	
Unassigned/Unappropriated Amount	9790	7,040,804	-	7,040,804	7,432,469	•	7,432,469	7,040,804	-	7,040,8

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

					2nd Interim v	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	7,109,318	3,054,737	7,212,388	103,070	1.45%
Education Protection Account State Aid - Current Year	8012	2,960,608	1,402,523	2,999,852	39,244	1.33%
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) Revenue Limit Transfers (for rev. limit funded schools):	8080-8089	-	-		-	
PERS Reduction Transfer	8092				-	
Charter Schools Funding in Lieu of Property Taxes	8096	3,176,496	1,264,428	3,218,602	42,106	1.33%
Other Revenue Limit Transfers	8091, 8097	3,170,490	1,204,420	3,210,002	42,100	1.5570
Total, Revenue Limit Sources	0091, 0097	13,246,422	5,721,688	13,430,842	184.420	1.39%
Total, Neveride Limit Cources	•	13,240,422	3,721,000	13,430,042	104,420	1.5570
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	364,657	91,165	373,608	8,951	2.45%
Special Education - Federal	8181, 8182	128,250	-	140,500	12,250	9.55%
Child Nutrition - Federal	8220	297,361	115,824	299,487	2,126	0.71%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	873,833	352,298	973,975	100,142	11.46%
Total, Federal Revenues	0110, 0200 0200	1,664,101	559,287	1,787,570	123,469	7.42%
rotal, redefair Nevertues	•	1,004,101	333,207	1,707,370	123,403	1.42/0
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	908.320	472.643	948,780	40.460	4.45%
All Other State Revenues	StateRevAO	3,805,298	1,886,563	3,822,365	17,067	0.45%
Total, Other State Revenues	Oldioi (OV) (O	4,713,618	2,359,206	4,771,145	57,527	1.22%
		1,1 10,010	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	2.,5=.	
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8,689,783	6,159,148	7,682,049	(1,007,734)	-11.60%
Total, Local Revenues		8,689,783	6,159,148	7,682,049	(1,007,734)	-11.60%
	•					
5. TOTAL REVENUES	•	28,313,924	14,799,329	27,671,606	(642,318)	-2.27%
					, , ,	
B EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,820,687	2,799,933	5,523,723	(296,964)	-5.10%
Certificated Pupil Support Salaries	1200	678,477	344,058	656,869	(21,608)	-3.18%
Certificated Supervisors' and Administrators' Salaries	1300	1,162,573	568,548	1,153,266	(9,307)	-0.80%
Other Certificated Salaries	1900	411,665	226,938	447,090	35,425	8.61%
Total, Certificated Salaries		8,073,402	3,939,477	7,780,948	(292,454)	-3.62%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	912,682	468,713	864,342	(48,340)	-5.30%
Non-certificated Support Salaries	2200	901,614	394,029	857,848	(43,766)	-4.85%
Non-certificated Supervisors' and Administrators' Sal.	2300	565,006	301,704	559,688	(5,318)	-0.94%
Clerical and Office Salaries	2400	813,871	400,328	783,904	(29,967)	-3.68%
Other Non-certificated Salaries	2900	272,049	119,189	269,214	(2,835)	-1.04%
Total, Non-certificated Salaries		3,465,222	1,683,963	3,334,996	(130,226)	-3.76%
3. Employee Benefits					(22.222)	
STRS	3101-3102	1,652,166	698,584	1,565,204	(86,962)	-5.26%
PERS (A)	3201-3202	-	-	-	- (2.5)	
OASDI / Medicare / Alternative	3301-3302	444,351	202,872	435,838	(8,513)	-1.92%
Health and Welfare Benefits	3401-3402	2,023,209	915,819	1,844,387	(178,822)	-8.84%
Unemployment Insurance	3501-3502	69,683	62,465	69,683	- (2.12.1)	0.00%
Workers' Compensation Insurance	3601-3602	174,397	99,575	167,963	(6,434)	-3.69%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-		-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-		4.674.47	- (404.007)	0.500
Other Employee Benefits	3901-3902	2,003,312	948,273	1,871,445	(131,867)	-6.58%
Total, Employee Benefits		6,367,118	2,927,588	5,954,520	(412,598)	-6.48%
4. Deales and Cumplies						
4. Books and Supplies	4400	422.000	101.014	450,000	25.000	40.000/
Approved Textbooks and Core Curricula Materials	4100	133,000	101,014	158,000	25,000	18.80%
	4200	11,000	383	11,000	- 15,158	0.00% 4.07%
Books and Other Reference Materials	4000	070.004				4 07%
Materials and Supplies	4300	372,301	216,375	387,459		
Materials and Supplies Noncapitalized Equipment	4400	233,192	85,525	283,022	49,830	21.37%
Materials and Supplies						

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

Charter School Name: Making Waves Academy

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

					2nd Interim v Increase, (
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-		
Travel and Conferences	5200	179,725	75,504	170,573	(9,152)	-5.09%
Dues and Memberships	5300	23,600	6,236	25,100	1,500	6.36%
Insurance	5400	476,925	288,288	476,925	-	0.00%
Operations and Housekeeping Services	5500	1,304,362	753,417	1,254,360	(50,002)	-3.83%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,294,138	1,338,162	2,292,138	(2,000)	-0.09%
Professional/Consulting Services and Operating Expend.	5800	4,669,339	2,612,739	4,827,515	158,176	3.39%
Communications	5900	203,600	89,323	203,600	-	0.00%
Total, Services and Other Operating Expenditures		9,151,689	5,163,669	9,250,211	98,522	1.08%
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						
Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500		-			
Depreciation Expense (for accrual basis only)	6900	25,000	10,617	25,000	-	0.00%
Total, Capital Outlay		25,000	10,617	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	-	-	-	-	
	1201-1299	-	-	-		
Debt Service:	7400					
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		28,263,924	14,357,664	27,621,606	(642,318)	-2.27%
		20,200,024	14,007,004	21,021,000	(042,010)	2.21 70
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	441,665	50,000	-	0.00%
DOTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979		-	-	_	
	7630-7699	-	-		-	
2. Less: Other Uses	7630-7699	•	-	-	-	
Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES						
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	441,665	50,000	-	0.00%
F FUND BALANCE, RESERVES						
1. Beginning Fund Balance	9791	6,000,004	6 000 004	6,000,004		0.00%
a. As of July 1		6,990,804	6,990,804	6,990,804	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795				-	
c. Adjusted Beginning Balance		6,990,804	6,990,804	6,990,804		
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	7,432,469	7,040,804		
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	-	-	-	-	
Other Commitments	9760	-	-	-	-	
	9100	-	-	-	-	
d Assigned	0700					
Other Assignments	9780	-	-	-	-	
e Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	7,040,804	7,432,469	7,040,804	-	0.00%

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM Second 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

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)

			FY 2022-23	Totals for	Totals for		
Description	Object Code	Unrestricted Restricted Total			FY 2023-24	FY 2024-25	
A REVENUES							
1. Revenue Limit Sources							
State Aid - Current Year	8011	7.212.388	0	7,212,388	7,400,594	7,622,612	
Education Protection Account State Aid - Current Year	8012	2,999,852	0	2,999,852	2,271,970	2,340,129	
State Aid - Prior Years	8019	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	3,218,602	0	3,218,602	3,816,758	3,931,261	
Other Revenue Limit Transfers	8091, 8097	0	0	0			
Total, Revenue Limit Sources	,	13,430,842	0	13,430,842	13,489,322	13,894,002	
,		, , , , , ,		, , , , , , , , , , , , , , , , , , , ,	,,-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
2. Federal Revenues							
No Child Left Behind	8290	0	373,608	373,608	390,221	401,928	
Special Education - Federal	8181, 8182	0	140,500	140,500	137,262	141,380	
Child Nutrition - Federal	8220	0	299,487	299,487	422,733	435,415	
Other Federal Revenues	8110, 8260-8299	0	973,975	973,975	723,226	744,922	
Total, Federal Revenues		0	1,787,570	1,787,570	1,673,442	1,723,645	
3. Other State Revenues							
Charter Schools Categorical Block Grant	N/A thru 14/15						
Special Education - State	StateRevSE	0	948,780	948,780	785,141	808,695	
All Other State Revenues	StateRevAO	1,494,594	2,327,771	3,822,365	3,824,119	3,938,842	
Total, Other State Revenues		1,494,594	3,276,551	4,771,145	4,609,260	4,747,537	
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	7,274,234	407,815	7,682,049	10,182,710	10,488,191	
Total, Local Revenues		7,274,234	407,815	7,682,049	10,182,710	10,488,191	
5. TOTAL REVENUES		22,199,670	5,471,936	27,671,606	29,954,734	30,853,375	
B EXPENDITURES							
1. Certificated Salaries							
Certificated Teachers' Salaries	1100	3,535,835	1,987,888	5,523,723	6,044,386	6,225,718	
Certificated Pupil Support Salaries	1200	656,869	0	656,869	856,346	882,037	
Certificated Supervisors' and Administrators' Salaries	1300	1,057,112	96,154	1,153,266	1,397,525	1,439,450	
Other Certificated Salaries	1900	404,182	42,908	447,090	477,231	491,548	
Total, Certificated Salaries		5,653,998	2,126,950	7,780,948	8,775,488	9,038,753	
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries	2100	532,032	332,310	864,342	962,670	991,550	
Non-certificated Support Salaries	2200	757,848	100,000	857,848	935,679	963,749	
Non-certificated Supervisors' and Administrators' Sal.	2300	251,873	307,815	559,688	539,901	556,098	
Clerical and Office Salaries	2400	783,904	0	783,904	890,500	917,215	
Other Non-certificated Salaries	2900	269,214	0	269,214	157,680	162,410	
Total, Non-certificated Salaries		2,594,871	740,125	3,334,996	3,486,430	3,591,022	

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM Second 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

			FY 2022-23		Totals for	Totals for
Description	Object Code	Unrestricted	Restricted	Total	FY 2023-24	FY 2024-25
3. Employee Benefits	•					
STRS	3101-3102	1,565,204	0	1,565,204	1,786,345	1,839,93
PERS	3201-3202	0	0	0	0	
OASDI / Medicare / Alternative	3301-3302	435,838	0	435,838	465,411	479,37
Health and Welfare Benefits	3401-3402	1,844,387	0	1,844,387	2,095,325	2,158,18
Unemployment Insurance	3501-3502	69,683	0	69,683	71,774	73.92
Workers' Compensation Insurance	3601-3602	167,963	0	167,963	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	
Other Employee Benefits	3901-3902	1,871,445	0	1,871,445	2,250,882	2,318,40
	3901-3902	5,954,520	0			7,062,04
Total, Employee Benefits		5,954,520	U	5,954,520	6,856,350	7,062,04
A Basis and Complian						
4. Books and Supplies	4400	450.000	0	450,000	100.000	100.1
Approved Textbooks and Core Curricula Materials	4100	158,000	0	158,000	126,690	130,49
Books and Other Reference Materials	4200	11,000	0	11,000	2,060	2,12
Materials and Supplies	4300	362,820	24,639	387,459	374,406	385,63
Noncapitalized Equipment	4400	283,022	0	283,022	122,931	126,6
Food	4700	56,002	380,448	436,450	444,960	458,3
Total, Books and Supplies		870,844	405,087	1,275,931	1,071,047	1,103,1
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	0	0		
Travel and Conferences	5200	39,332	131,241	170,573	147,110	151,5
Dues and Memberships	5300	25,100	0	25,100	21,733	22,3
Insurance	5400	476,925	0	476,925	810,341	834,6
Operations and Housekeeping Services	5500	1,254,360	0	1,254,360	1,240,493	1,277,7
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,011,351	1,280,787	2,292,138	2,280,562	2,348,9
Professional/Consulting Services and Operating Expend.	5800	4,039,769	787,746	4,827,515	4,979,722	5,130,6
Communications	5900	203,600	0	203,600	209,708	215,9
Total, Services and Other Operating Expenditures	0000	7,050,437	2,199,774	9,250,211	9,689,669	9,981,8
,		1,000,101	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,200,211	0,000,000	0,00.,0
3. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis or			•			
Land and Land Improvements	6100-6170	0	0	0	0	
Buildings and Improvements of Buildings	6200	0	0	0	0	
Books and Media for New School Libraries or Major	0200	Ü	Ü	Ü	Ů	
Expansion of School Libraries	6300	0	0	0		
•	6400	0	0	0	0	
Equipment		0			0	
Equipment Replacement	6500		0	0		20.5
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 Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	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	
		0	0	0	0	
3. TOTAL EXPENDITURES		22,149,670	5,471,936	27,621,606	29,904,734	30,803,3
. TOTAL EXICHDITURES		22,145,070	3,471,330	21,021,000	23,304,734	30,003,3
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.			ŀ			
•		50.000		F0 00°	F0.000	F0 *
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,000	0	50,000	50,000	50,0

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM Second 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

			FY 2022-23	Totals for	Totals for	
Description	Object Code	Unrestricted	Restricted	Total	FY 2023-24	FY 2024-25
OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	(
2. Less: Other Uses	7630-7699	0	0	0	0	(
3. Contributions Between Unrestricted and Restricted Accounts						
(must net to zero)	8980-8999	0	0	0	0	
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	(
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		50,000	0	50,000	50,000	50,000
				·		
FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a As of July 1	9791	6,990,804	0	6,990,804	7,040,804	7,090,80
b Adjustments to Beginning Balance	9793, 9795	0	0	0	= 0.10.001	=
c. Adjusted Beginning Balance		6,990,804	0	6,990,804	7,040,804	7,090,80
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,040,804	0	7,040,804	7,090,804	7,140,80
Components of Ending Fund Balance:						
a Nonspendable						
Revolving Cash (equals object 9130)	9711	0	0	0	0	
Stores (equals object 9320)	9712	0	0	0	0	
Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	
All Others	9719	0	0	0	0	
b. Restricted	9740	0	0	0	0	
c. Committed						
Stabilization Arrangements	9750	0	0	0	0	
Other Commitments	9760	0	0	0	0	
d Assigned						
Other Assignments	9780	0	0	0	0	
e Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0	0	0	0	
Unassigned/Unappropriated Amount	9790	7,040,804	0	7,040,804	7,090,804	7,140,80