



Executive Summary for FY 2023-24 2nd Interim Report

March 6th, 2024

Revenues Summary (Compared with the FY'24 1st Interim Budget):

Revenue Sources	Decrease/Increase	Amount	%
Government revenues	Decrease	\$506,042	-3%
Non-JRSF donations	Increase	\$60,000	5%
Estimated JRSF contributions	Decrease	\$387,635	-4%

Expenses Summary (Compared with the FY'24 1st Interim Budget):

Expense Areas	Decrease/Increase	Amount	%
Total Expenses	Decrease	\$833,635	-3%
MWA Expenses	Decrease	\$734,739	-3%
Central Office Expenses	Decrease	\$98,896	-3%

Key Overview for the FY'24 2nd Interim Budget

The following items highlight the **key changes** from the **FY'24 1st Interim Budget** to the **FY'24 2nd Interim Budget**:

1. Government Revenues

- a. Pushed some one-time categorial funds to outer years due to staffing shortage and/or lack of eligible expenses.
- b. SB740 funding for school facility lease increased due to the increased funding rate per student.

2. Expenses

- a. Almost all the savings for “MWA – School” expenditures are due to vacant positions and a net decrease of one FTE as compared with the 1st interim budget.
 - i. Increased substitute teacher contract services to cover vacant teaching positions.
- b. Central Office expenditures saved from vacation position, legal fees and staff recruitment expenses.

Detailed Summary of Changes (FY'24 1st Interim Budget to the FY'24 2nd Interim Budget)

MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Decreased BY \$734,739 (3%)

- I. Salaries and Benefits – Decreased by \$870,792 (5%)**
 - Saved on salaries and benefits for eight vacant positions
 - Saved on a net decrease of one position (pro-rated salaries)

- II. Supplies – Decreased by \$13,149 (1%)**
 - Added more custodial supplies
 - Reduced instructional material and supplies

- III. Contracted Services – Increased by \$149,202 (2%)**
 - Increased contracted services for substitute teachers to cover vacant teaching positions

CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Decreased BY \$98,896 (3%)

- I. Salaries and Benefits – Decreased by \$49,421 (2%)**
 - Saved on the Director of Compliance, Data & Admin position (mid-year transition out)

- II. Supplies – Decreased by \$19,550 (34%)**
 - Saved on office supplies
 - Saved on contingency

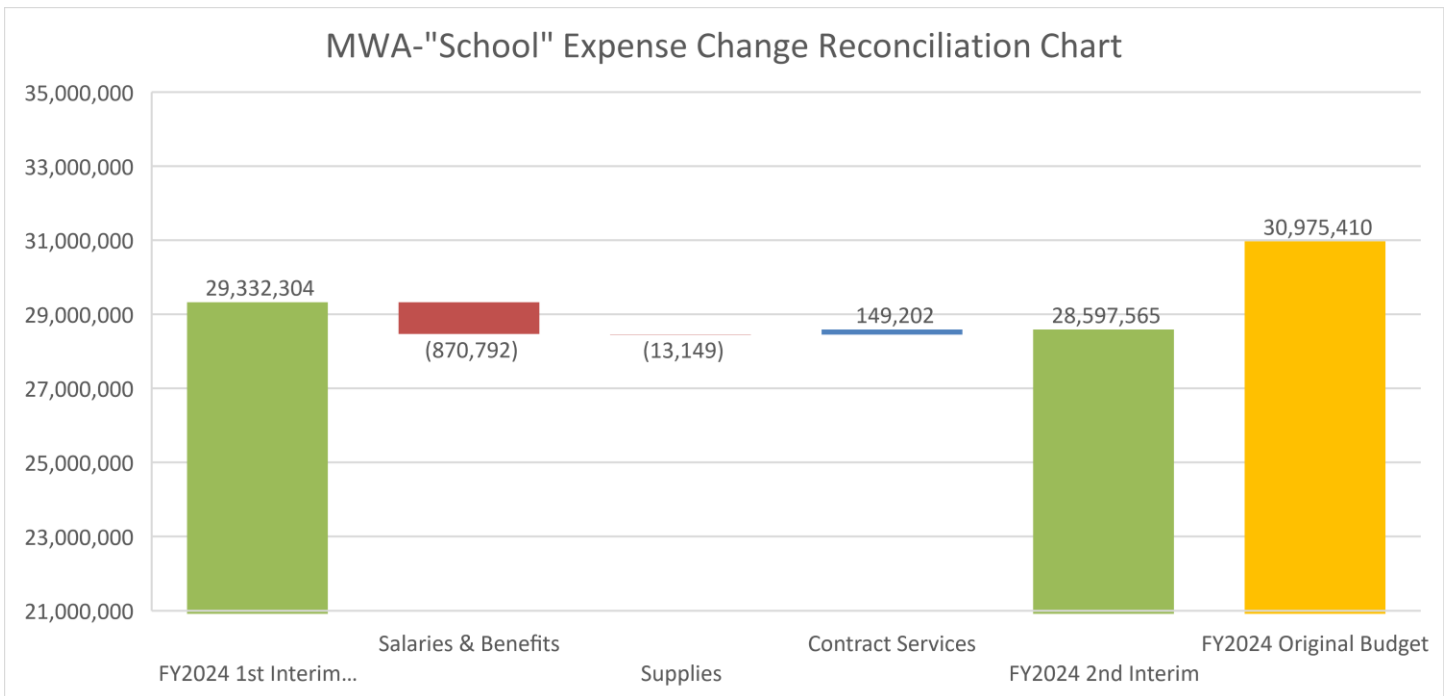
- III. Contracted Services – Decreased by \$29,925 (3%)**
 - Saved on legal fees
 - Saved on staff recruitment expenses

Appendix A – Summary Financials

FY'24 2nd Interim Budget Summary Financials for MWA – “School”

MWA – “School” – Compare FY'24 1st Interim Budget to FY'24 2nd Interim Budget

Location	2023-24 1 st Interim Budget	2023-24 2 nd Interim Budget	\$ Variance	% Variance
Revenues				
Government	\$19,829,192	\$19,323,149	-\$506,043	-3%
Interest Income	\$372,896	\$372,896	\$0	0%
Donations	\$1,115,000	\$1,175,000	\$60,000	5%
JRSF	\$8,065,216	\$7,776,520	-\$288,696	-4%
Total Revenues	\$29,382,304	\$28,647,565	-\$734,739	-3%
Expenses				
Salaries/Benefits	\$18,538,330	\$17,667,537	-\$870,792	-5%
Supplies	\$1,535,672	\$1,522,524	-\$13,149	-1%
Contracted Services	\$9,258,302	\$9,407,504	\$149,202	2%
Total Expenses	\$29,332,304	\$28,597,565	-\$734,739	-3%
Revenues – Government per ADA	\$19,523	\$19,025	-\$498	-3%
Expenses – Cost per Student (Exclude CO Fees)	\$25,254	\$24,588	-\$666	-3%

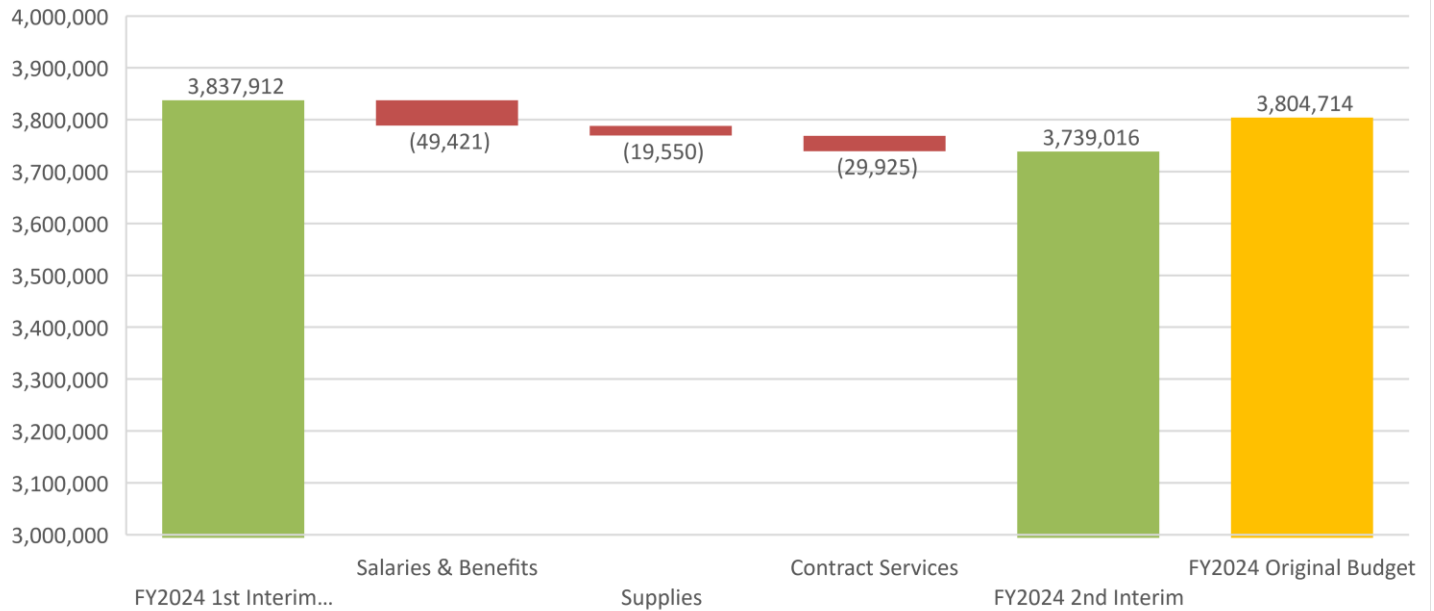


FY'24 2nd Interim Budget Summary Financials for MWA – “Central Office”

MWA Central Office – Compare [FY'24 1st Interim Budget](#) to [FY'24 2nd Interim Budget](#)

Location	2023-24 1 st Interim Budget	2023-24 2 nd Interim Budget	\$ Variance	% Variance
Revenues				
JRSF	\$2,385,512	\$2,286,616	-\$98,896	-4%
Central Office (Shared Services Allocation)	\$1,452,400	\$1,452,400	\$0	0%
Total Revenues	\$3,837,912	\$3,739,016	-\$98,896	-3%
Expenses				
Salaries/Benefits	\$2,797,436	\$2,748,015	-\$49,421	-2%
Supplies	\$57,700	\$38,150	-\$19,550	-34%
Contracted Services	\$982,776	\$952,851	-\$29,925	-3%
Total Expenses	\$3,837,912	\$3,739,016	-\$98,896	-3%

MWA Central Office Expense Change Reconciliation Chart



**Making Waves Academy
Budget FY2024**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
4	8011	State Aid - General Apportionment	7,498,379	7,498,379	-	0%	
5	8012	Education Protection Account Entitlement	3,356,165	3,356,165	-	0%	
6	8096	In Lieu of Property Taxes	3,460,726	3,460,726	-	0%	
7	8181	Special Education - Federal	132,038	132,038	-	0%	
8	8220	Child Nutrition Programs - Fed	160,000	160,000	-	0%	
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%	
10	8262	Federal - ESSER Funding II	-	-	-	100%	
11	8263	Federal - ESSER Funding III	324,284	262,869	(61,415)	-19%	There are no eligible expenses for this grant and pushed to be used in the future years.
12	8290	Federal Title I - Basic Grant	362,284	362,284	-	0%	
13	8295	Federal Title II - Teacher and Principal Training	49,872	49,872	-	0%	
14	8296	Federal Title III - LEP	45,435	45,435	-	0%	
15	8297	Federal Title IV - Part A - Student Support	24,000	24,000	-	0%	
16	8299	Federal - Expanded Learning Opportunity Grant (ELO Grant)	118,437	118,437	-		
17	8311	State - Special Education	901,314	901,314	-	0%	
18	8313	State - Special Education - Level 2 Mental Health	53,300	53,300	-	0%	
19	8314	State - Special Education - Level 3 Mental Health	43,008	43,008	-	0%	
20	8319	State - Prior Year - Hold Harmless Revenue	-	-	-	100%	
21	8520	Child Nutrition Programs - State	150,000	150,000	-	0%	
22	8525	Expanded Learning Opportunity Grant (ELO Grant)	-	-	-	100%	
23	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%	
24	8527	Educator Effectiveness	40,000	40,000	-	0%	
25	8528	A-G Grant	-	-	-	100%	
27	8530	Teacher Residency Expansion Grant	150,000	150,000	-	0%	
28	8531	Arts, Music, and Instructional Materials Discretionary Block Grant	208,164	-	(208,164)	-100%	There are no eligible expenses for this grant and pushed to be used in the future years.
29	8532	Learning Recovery Emergency Block Grant	544,724	204,272	(340,452)	-62%	There are no eligible expenses for this grant and pushed to be used in the future years.
30	8545	School Facilities Lease Rbmsmnt SB740	1,264,919	1,368,908	103,989	8%	Received higher rates than budgeted
31	8550	Mandate Block Grand Funding CA	36,528	36,528	-	0%	
32	8560	State Lottery	252,904	252,904	-	0%	
35	8594	Prop 28 Arts and Music	-	-	-	100%	
36	8621	Measure G Parcel Tax	317,400	317,400	-	0%	
38	8810	Interest Income	372,896	372,896	-	0%	

**Making Waves Academy
Budget FY2024**

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

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
39	8980	Contribution - Unrestricted	1,100,000	1,160,000	60,000	5%	Received more donations
40	8981	John Regina Scully (JRS)	8,065,216	7,776,520	(288,696)	-4%	
41	8986	School Supplies	6,000	6,000	-	0%	
42	8988	In-Kind Donations	9,000	9,000	-	0%	
43	8990	Contribution - Restricted	-	-	-	100%	
45		Total Income	29,382,304	28,647,566	(734,739)	-3%	
46							
51		Expenses					
52	1100	Teacher Salaries	5,234,293	4,844,910	(389,383)	-7%	Savings from: • Removed 4 budgeted teaching positions • Vacant positions projected to start from Apr 2024 • Stipends adjustments projection from current data
53	1103	Substitute Teacher Salaries	499,545	516,560	17,014	3%	
54	1200	Certificated Pupil Support	696,738	644,006	(52,732)	-8%	Onboarded Social Worker at a later date than what was budgeted in the 1st Interim
55	1300	Certificated Supervisor & Administrator Salaries	1,183,672	1,282,866	99,194	8%	Overall variance is due to: • New position in FY24 2nd Interim: -Instructional Coach • Stipend adjustments projection from current data
56	1409	Certificated Special Temporary COLA Bonus	1,788,500	1,711,500	(77,000)	-4%	Savings from vacant positions projected to start from Apr 2023 and removal of vacant positions
57	1900	Certificated Other Salaries	421,638	429,970	8,332	2%	
58	2100	Classified Instructional Aide Salaries	1,032,194	994,848	(37,346)	-4%	Savings from: • Removed Expanded Learning Tutor position • Removed Teacher Resident position
59	2200	Classified Support Staff Salaries	945,499	916,912	(28,587)	-3%	Onboarded Office Administrator at a later date than what was budgeted in the 1st Interim
60	2300	Classified Supervisor & Administrator Salaries	762,858	635,250	(127,608)	-17%	Removed Director of Academic Support Services position
61	2400	Classified Clerical and Office Salaries	1,049,542	974,915	(74,627)	-7%	Shifted Parent Organizer position to Central Office Budget
62	2900	Classified Other Salaries	287,495	263,220	(24,275)	-8%	Seasonal Coach stipend adjustments projection from current data
63		Total Salaries	13,901,974	13,214,956	(687,018)	-5%	
64	3101	Certificated STRS	1,642,068	1,540,820	(101,248)	-6%	Savings from removed CalSTRS eligible positions
65	3301	Certificated Social Security/Medicare	485,183	468,685	(16,498)	-3%	
66	3401	Certificated Health & Welfare Benefits	2,076,475	2,025,505	(50,969)	-2%	Savings from removed positions
67	3501	Certificated Unemployment Insurance	69,510	66,075	(3,435)	-5%	
68	3601	Certificated Workers Comp Insurance	180,726	171,794	(8,931)	-5%	
69	3701	Certificated Retirement Match	120,303	117,611	(2,692)	-2%	
70	3999	Accrued Paid Time Off	62,091	62,091	-	0%	
71		Total Benefits	4,636,355	4,452,581	(183,774)	-4%	
72		Total Salaries & Benefits	18,538,330	17,667,537	(870,792)	-5%	
73							
74	4100	Approved Textbooks and Core Curricula Materials	264,098	254,098	(10,000)	-4%	

**Making Waves Academy
Budget FY2024**

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

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2	Acct #	Account/Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
75	4200	Books and Other Reference Materials	16,450	18,300	1,850	11%	
76	4315	Custodial Supplies	50,000	65,000	15,000	30%	
77	4325	Instructional Materials & Supplies	388,975	376,176	(12,799)	-3%	
78	4330	Office Supplies	5,800	5,100	(700)	-12%	
79	4390	Other Food	-	-	-		
80	4410	Furniture, Equipment & Supplies (non-capitalized)	90,000	83,500	(6,500)	-7%	
81	4420	Computers and IT Supplies (non-capitalized)	450,400	450,400	-	0%	
82	4710	Student Food Services	257,000	257,000	-	0%	
83	4910	Emergency Supplies	5,950	5,950	-	0%	
84	4990	Contingency	7,000	7,000	-	0%	
85		Total Supplies	1,535,673	1,522,524	(13,149)	-1%	
86	5210	Conference Fees	137,723	144,723	7,000	5%	
87	5215	Travel - Mileage, Parking, Tolls	10,725	9,725	(1,000)	-9%	
88	5220	Travel - Airfare & Lodging	41,525	39,425	(2,100)	-5%	
89	5225	Travel - Meals & Entertainment	26,900	24,950	(1,950)	-7%	
90	5305	Professional Dues & Memberships	29,700	29,700	-	0%	
91	5421	General Liability Insurance	484,212	484,212	-	0%	
92	5510	Utilities - Gas and Electric	495,500	501,500	6,000	1%	
93	5515	Janitorial & Gardening Services	602,862	602,862	-	0%	
94	5525	Utilities - Waste	60,000	60,000	-	0%	
95	5530	Utilities - Water	96,000	90,000	(6,000)	-6%	
96	5605	Equipment Leases and Rentals	120,000	120,000	-	0%	
97	5610	Occupancy Rent	1,840,838	1,840,838	-	0%	
98	5612	Additional Facilities Use Fees	21,500	21,500	-	0%	
99	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%	
100	5617	Repairs and Maintenance - Non-computer Equipment	5,300	5,300	-	0%	
101	5618	Repairs & Maintenance - Auto	18,000	18,000	-	0%	
105	5806	County Oversight Fees	145,240	145,240	-	0%	
106	5810	Contracted Services	682,757	682,757	-	0%	
107	5810.001	Food Service Administration	1,000	1,000	-	0%	
109	5810.003	Student Transportation	261,500	261,500	-	0%	
110	5810.004	Intervention & Consultation	-	-	-		
111	5810.005	Psychological Services	186,000	193,152	7,152	4%	
112	5810.006	Substitute Teachers	282,000	422,000	140,000	50%	Utilize contract services subs for teacher shortage
113	5810.007	Interscholastic - Coaches	-	-	-		
114	5810.008	Information Technology	908,530	908,530	-	0%	
116	5811	Student Exam Fees	17,000	17,000	-	0%	

Making Waves Academy
Budget FY2024

MWA - "School"
2nd Interim Budget

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
118	5820	Recruiting - Students	-	-	-		
119	5821	Printing and Reproduction	39,000	38,500	(500)	-1%	
120	5840	Entrance, Admission, & Ticket Fees (not staff conference)	57,200	57,800	600	1%	
121	5850	Staff Recruitment	-	-	-		
122	5851	Continuing Education Support	82,000	82,000	-	0%	
124	5897	Special Ed Contract Services	801,290	801,290	-	0%	
125	5898	Use Tax	1,000	1,000	-	0%	
126	5905	Company Cell Phones	43,700	43,700	-	0%	
127	5910	Internet and Wifi	150,600	150,600	-	0%	
128	5915	Postage and Delivery	23,500	23,500	-	0%	
129	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
131	6900	Depreciation and Amortization	25,000	25,000	-	0%	
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,452,400	1,452,400	-	0%	
133		Total Contract Services	9,258,302	9,407,504	149,202	2%	
134							
135		Total Salaries & Benefits	18,538,330	17,667,537	(870,792)	-5%	
136		Total Supplies	1,535,673	1,522,524	(13,149)	-1%	
137		Total Contract Services	9,258,302	9,407,504	149,202	2%	
138		Total Expenses	29,332,304	28,597,565	(734,739)	-3%	
156							
157		Net Income	50,000	50,000			

**Making Waves Academy
Budget FY2024**

**MWA Central Office
2nd Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
3		Income					
40	8981	John Regina Scully (JRS)	2,385,512	2,286,616	(98,896)	-4%	
44	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,452,400	1,452,400	-	0%	
45		Total Income	3,837,912	3,739,016	(98,896)	-3%	
46							
50							
51		Expenses					
52	1100	Teacher Salaries	-	-	-		
53	1103	Substitute Teacher Salaries	-	-	-		
54	1200	Certificated Pupil Support	-	-	-		
55	1300	Certificated Supervisor & Administrator Salaries	-	-	-		
56	1409	Certificated Special Temporary COLA Bonus	172,000	166,000	(6,000)	-3%	
57	1900	Certificated Other Salaries	-	-	-		
58	2100	Classified Instructional Aide Salaries	-	-	-		
59	2200	Classified Support Staff Salaries	-	-	-		
60	2300	Classified Supervisor & Administrator Salaries	1,829,257	1,784,270	(44,987)	-2%	Savings is from projecting the Director of Compliance, Data, & Admin vacancy to start in Apr 2024
61	2400	Classified Clerical and Office Salaries	131,077	152,369	21,292	16%	Shifted Parent Organizer position from the School's budget and onboarded at a later date than what was on 1st Intern's budget
62	2900	Classified Other Salaries	-	-	-		
63		Total Salaries	2,132,333	2,102,639	(29,695)	-1%	
64	3101	Certificated STRS	68,172	64,543	(3,629)	-5%	
65	3301	Certificated Social Security/Medicare	134,538	132,328	(2,210)	-2%	
66	3401	Certificated Health & Welfare Benefits	309,951	296,786	(13,165)	-4%	
67	3501	Certificated Unemployment Insurance	10,662	10,513	(148)	-1%	
68	3601	Certificated Workers Comp Insurance	27,720	27,334	(386)	-1%	
69	3701	Certificated Retirement Match	64,136	63,949	(188)	0%	
70	3999	Accrued Paid Time Off	49,923	49,923	-	0%	
71		Total Benefits	665,102	645,376	(19,726)	-3%	
72		Total Salaries & Benefits	2,797,436	2,748,015	(49,421)	-2%	
73							

**Making Waves Academy
Budget FY2024**

**MWA Central Office
2nd Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
74	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
75	4200	Books and Other Reference Materials	1,600	1,250	(350)	-22%	
76	4315	Custodial Supplies	-	-	-		
77	4325	Instructional Materials & Supplies	-	-	-		
78	4330	Office Supplies	13,900	4,700	(9,200)	-66%	
79	4390	Other Food	1,000	1,000	-	0%	
80	4410	Furniture, Equipment & Supplies (non-capitalized)	1,000	1,000	-	0%	
81	4420	Computers and IT Supplies (non-capitalized)	10,200	10,200	-	0%	
82	4710	Student Food Services	-	-	-		
83	4910	Emergency Supplies	-	-	-		
84	4990	Contingency	30,000	20,000	(10,000)	-33%	
85		Total Supplies	57,700	38,150	(19,550)	-34%	
86	5210	Conference Fees	27,500	24,500	(3,000)	-11%	
87	5215	Travel - Mileage, Parking, Tolls	4,450	2,975	(1,475)	-33%	
88	5220	Travel - Airfare & Lodging	9,500	7,250	(2,250)	-24%	
89	5225	Travel - Meals & Entertainment	5,200	3,500	(1,700)	-33%	
90	5305	Professional Dues & Memberships	30,500	30,000	(500)	-2%	
91	5421	General Liability Insurance	-	-	-		
92	5510	Utilities - Gas and Electric	-	-	-		
93	5515	Janitorial, Gardening Services & Supplies	-	-	-		
94	5525	Utilities - Waste	-	-	-		
95	5530	Utilities - Water	-	-	-		
96	5605	Equipment Leases and Rentals	5,000	5,000	-	0%	
97	5610	Occupancy Rent	-	-	-		
98	5612	Additional Facilities Use Fees	-	-	-		
99	5615	Repairs and Maintenance - Building	-	-	-		
100	5617	Repairs and Maintenance - Non-computer Equipment	-	-	-		
101	5618	Repairs & Maintenance - Auto	-	-	-		
102	5803	Accounting Fees	34,890	43,390	8,500	24%	
103	5804	Legal Fees	75,000	60,000	(15,000)	-20%	
104	5805	External Management and Administrative Fees	-	-	-		
105	5806	County Oversight Fees	-	-	-		
106	5810	Contracted Services	437,682	453,182	15,500	4%	
107	5810.001	Food Service Administration	-	-	-		
108	5810.002	Student Information & Assessment	66,800	66,800	-	0%	

**Making Waves Academy
Budget FY2024**

**MWA Central Office
2nd Budget**

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2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)	Notes
109	5810.003	Student Transportation	-	-	-		
110	5810.004	Intervention & Consultation	1,000	500	(500)	-50%	
111	5810.005	Psychological Services	1,000	500	(500)	-50%	
112	5810.006	Substitute Teachers	-	-	-		
113	5810.007	Interscholastic - Coaches	-	-	-		
114	5810.008	Information Technology	100,004	99,504	(500)	0%	
115	5810.009	Outsourced Teaching	-	-	-		
116	5811	College Application Fees	-	-	-		
117	5812	College Entrance Exams	-	-	-		
118	5820	Recruiting - Students	10,000	10,000	-	0%	
119	5821	Printing and Reproduction	2,500	2,500	-	0%	
120	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
121	5850	Staff Recruitment	72,000	52,000	(20,000)	-28%	Shifted expenses to cover most of 5810-Contract Services
122	5851	Continuing Education Support	7,500	5,000	(2,500)	-33%	
123	5853	Payroll Processing Fees	68,000	62,500	(5,500)	-8%	
124	5897	Special Ed Encroachment WCCUSD	-	-	-		
125	5898	Use Tax	-	-	-		
126	5905	Company Cell Phones	7,500	7,500	-	0%	
127	5910	Internet and Wifi	-	-	-		
128	5915	Postage and Delivery	4,750	4,250	(500)	-11%	
129	5920	Landlines and Office Based Phones	-	-	-		
130	5992	Bank fees	12,000	12,000	-	0%	
131	6900	Depreciation and Amortization	-	-	-		
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
133		Total Contract Services	982,776	952,851	(29,925)	-3%	
134							
135		Total Salaries & Benefits	2,797,436	2,748,015	(49,421)	-2%	
136		Total Supplies	57,700	38,150	(19,550)	-34%	
137		Total Contract Services	982,776	952,851	(29,925)	-3%	
138		Total Expenses	3,837,912	3,739,016	(98,896)	-3%	
139							
140		Net Income	0	0			

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

	A	B	C	H	K	L
1		Summary				
2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)
3		Income				
4	8011	State Aid - General Apportionment	7,498,379	7,498,379	-	0%
5	8012	Education Protection Account Entitlement	3,356,165	3,356,165	-	0%
6	8096	In Lieu of Property Taxes	3,460,726	3,460,726	-	0%
7	8181	Special Education - Federal	132,038	132,038	-	0%
8	8220	Child Nutrition Programs - Fed	160,000	160,000	-	0%
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%
10	8262	Federal - ESSER Funding II	-	-	-	
11	8263	Federal - ESSER Funding III	324,284	262,869	(61,415)	-19%
12	8290	Federal Title I - Basic Grant	362,284	362,284	-	0%
13	8295	Federal Title II - Teacher and Principal Training	49,872	49,872	-	0%
14	8296	Federal Title III - LEP	45,435	45,435	-	0%
15	8297	Federal Title IV - Part A - Student Support	24,000	24,000	-	0%
16	8299	Federal - Expanded Learning Opportunity Grant	118,437	118,437	-	
17	8311	State - Special Education	901,314	901,314	-	0%
18	8313	State - Special Education - Level 2 Mental Health	53,300	53,300	-	0%
19	8314	State - Special Education - Level 3 Mental Health	43,008	43,008	-	0%
20	8319	State - Prior Year - Hold Harmless Revenue	-	-	-	
21	8520	Child Nutrition Programs - State	150,000	150,000	-	0%
22	8525	Expanded Learning Opportunity Grant	-	-	-	
23	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%
24	8527	Educator Effectiveness	40,000	40,000	-	0%
25	8528	A-G Grant	-	-	-	
26	8529	One-Time Block Grant	-	-	-	
27	8530	Teacher Residency Expansion Grant	150,000	150,000	-	0%
28	8531	Arts, Music, and Instructional Materials Discretionary Block Grant	208,164	-	(208,164)	-100%
29	8532	Learning Recovery Emergency Block Grant	544,724	204,272	(340,452)	-62%
30	8545	School Facilities Lease Rmbsmnt SB740	1,264,919	1,368,908	103,989	8%
31	8550	Mandate Block Grand Funding CA	36,528	36,528	-	0%
32	8560	State Lottery	252,904	252,904	-	0%
33	8590	Other St Income (Arts&Music)	-	-	-	
34	8592	After School Program Grant	-	-	-	
35	8594	Prop 28 Arts and Music	-	-	-	

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

	A	B	C	H	K	L
					Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)
2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)		
36	8621	Measure G Parcel Tax	317,400	317,400	-	0%
37	8808	Realized Gains/Losses on Investments	-	-	-	
38	8810	Interest Income	372,896	372,896	-	0%
39	8980	Contribution - Unrestricted	1,100,000	1,160,000	60,000	5%
40	8981	John Regina Scully (JRS)	10,450,728	10,063,136	(387,592)	-4%
41	8986	School Supplies	6,000	6,000	-	0%
42	8988	In-Kind Donations	9,000	9,000	-	0%
43	8990	Contribution - Restricted	-	-	-	
44	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,452,400	1,452,400	-	0%
45		Total Income	33,220,216	32,386,581	(833,635)	-3%

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)
46						
51		Expenses				
52	1100	Teacher Salaries	5,234,293	4,844,910	(389,383)	-7%
53	1103	Substitute Teacher Salaries	499,545	516,560	17,014	3%
54	1200	Certificated Pupil Support	696,738	644,006	(52,732)	-8%
55	1300	Certificated Supervisor & Administrator Salaries	1,183,672	1,282,866	99,194	8%
56	1409	Certificated Special Temporary COLA Bonus	1,960,500	1,877,500	(83,000)	-4%
57	1900	Certificated Other Salaries	421,638	429,970	8,332	2%
58	2100	Classified Instructional Aide Salaries	1,032,194	994,848	(37,346)	-4%
59	2200	Classified Support Staff Salaries	945,499	916,912	(28,587)	-3%
60	2300	Classified Supervisor & Administrator Salaries	2,592,115	2,419,520	(172,595)	-7%
61	2400	Classified Clerical and Office Salaries	1,180,619	1,127,284	(53,335)	-5%
62	2900	Classified Other Salaries	287,495	263,220	(24,275)	-8%
63		Total Salaries	16,034,308	15,317,595	(716,713)	-4%
64	3101	Certificated STRS	1,710,240	1,605,363	(104,877)	-6%
65	3301	Certificated Social Security/Medicare	619,720	601,013	(18,708)	-3%
66	3401	Certificated Health & Welfare Benefits	2,386,425	2,322,291	(64,134)	-3%
67	3501	Certificated Unemployment Insurance	80,172	76,588	(3,584)	-4%
68	3601	Certificated Workers Comp Insurance	208,446	199,129	(9,317)	-4%
69	3701	Certificated Retirement Match	184,440	181,560	(2,880)	-2%
70	3999	Accrued Paid Time Off	112,014	112,014	-	0%
71		Total Benefits	5,301,458	5,097,957	(203,500)	-4%
72		Total Salaries & Benefits	21,335,765	20,415,552	(920,213)	-4%
73						
74	4100	Approved Textbooks and Core Curricula Materials	264,098	254,098	(10,000)	-4%
75	4200	Books and Other Reference Materials	18,050	19,550	1,500	8%
76	4315	Custodial Supplies	50,000	65,000	15,000	30%
77	4325	Instructional Materials & Supplies	388,975	376,176	(12,799)	-3%
78	4330	Office Supplies	19,700	9,800	(9,900)	-50%
79	4390	Other Food	1,000	1,000	-	0%
80	4410	Furniture, Equipment & Supplies (non-capitalized)	91,000	84,500	(6,500)	-7%
81	4420	Computers and IT Supplies (non-capitalized)	460,600	460,600	-	0%
82	4710	Student Food Services	257,000	257,000	-	0%
83	4910	Emergency Supplies	5,950	5,950	-	0%
84	4990	Contingency	37,000	27,000	(10,000)	-27%
85		Total Supplies	1,593,373	1,560,674	(32,699)	-2%

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)
86	5210	Conference Fees	165,223	169,223	4,000	2%
87	5215	Travel - Mileage, Parking, Tolls	15,175	12,700	(2,475)	-16%
88	5220	Travel - Airfare & Lodging	51,025	46,675	(4,350)	-9%
89	5225	Travel - Meals & Entertainment	32,100	28,450	(3,650)	-11%
90	5305	Professional Dues & Memberships	60,200	59,700	(500)	-1%
91	5421	General Liability Insurance	484,212	484,212	-	0%
92	5510	Utilities - Gas and Electric	495,500	501,500	6,000	1%
93	5515	Janitorial & Gardening Services	602,862	602,862	-	0%
94	5525	Utilities - Waste	60,000	60,000	-	0%
95	5530	Utilities - Water	96,000	90,000	(6,000)	-6%
96	5605	Equipment Leases and Rentals	125,000	125,000	-	0%
97	5610	Occupancy Rent	1,840,838	1,840,838	-	0%
98	5612	Additional Facilities Use Fees	21,500	21,500	-	0%
99	5615	Repairs and Maintenance - Building	100,000	100,000	-	0%
100	5617	Repairs and Maintenance - Non-computer Equipment	5,300	5,300	-	0%
101	5618	Repairs & Maintenance - Auto	18,000	18,000	-	0%
102	5803	Accounting Fees	34,890	43,390	8,500	24%
103	5804	Legal Fees	75,000	60,000	(15,000)	-20%
105	5806	County Oversight Fees	145,240	145,240	-	0%
106	5810	Contracted Services	1,120,439	1,135,939	15,500	1%
107	5810.001	Food Service Administration	1,000	1,000	-	0%
108	5810.002	Student Information & Assessment	66,800	66,800	-	0%
109	5810.003	Student Transportation	261,500	261,500	-	0%
110	5810.004	Intervention & Consultation	1,000	500	(500)	-50%
111	5810.005	Psychological Services	187,000	193,652	6,652	4%
112	5810.006	Substitute Teachers	282,000	422,000	140,000	50%
113	5810.007	Interscholastics - Coaches	-	-	-	-
114	5810.008	Information Technology	1,008,534	1,008,034	(500)	0%
116	5811	Student Exam Fees	17,000	17,000	-	0%
118	5820	Recruiting - Students	10,000	10,000	-	0%
119	5821	Printing and Reproduction	41,500	41,000	(500)	-1%
120	5840	Entrance, Admission, & Ticket Fees (not staff conference)	57,200	57,800	600	1%

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

	A	B	C	H	K	L
2	Account #	Account Title	FY2024 1st Interim Budget (A)	FY2024 2nd Interim (C)	Variance FY24 2nd Interim vs. FY24 1st Interim (C-A)	% Variance (C) vs. (A)
121	5850	Staff Recruitment	72,000	52,000	(20,000)	-28%
122	5851	Continuing Education Support	89,500	87,000	(2,500)	-3%
123	5853	Payroll Processing Fees	68,000	62,500	(5,500)	-8%
124	5897	Special Ed Encroachment WCCUSD	801,290	801,290	-	0%
125	5898	Use Tax	1,000	1,000	-	0%
126	5905	Company Cell Phones	51,200	51,200	-	0%
127	5910	Internet and Wifi	150,600	150,600	-	0%
128	5915	Postage and Delivery	28,250	27,750	(500)	-2%
129	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
130	5992	Bank fees	12,000	12,000	-	0%
131	6900	Depreciation and Amortization	25,000	25,000	-	0%
132	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,452,400	1,452,400	-	0%
133		Total Contract Services	10,241,078	10,360,355	119,277	1%
134						
135		Total Salaries & Benefits	21,335,765	20,415,552	(920,213)	-4%
136		Total Supplies	1,593,373	1,560,674	(32,699)	-2%
137		Total Contract Services	10,241,078	10,360,355	119,277	1%
138		Total Expenses	33,170,216	32,336,581	(833,635)	-3%
139						
140		Net Income	50,000	50,000	3,465,073	