



**PULLMAN PUBLIC  
COMMUNITY FREE  
MONTESSORI K-9**

## Pullman Community Montessori

### Finance Committee (FC)

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#### Date and Time

Tuesday June 15, 2021 at 5:00 PM PDT

#### Location

Keeping safety as our top priority, until further notice, all committee meeting will be conducted virtually over Zoom.

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**PCM's Mission:** to prepare all students to reach their full potential for future success in high school, college, career, and life, using the rich resources of our community.

**PCM's Vision:** to serve as an instrument of change, helping to progress our education system to better meet the needs of students, families, and educators. We nurture students to be self-empowered lifelong learners, global citizens, environmental stewards, and compassionate and collaborative leaders, bringing positive changes to their communities and the world!

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#### Agenda

##### I. Opening Items

- A. Record Attendance
- B. Call the Meeting to Order

'Grounding Questions' for the FC:

- Do we believe that our internal policies and procedures are being followed?
- What is our current cash balance, and is management confident in the organization's ability to meet short term cash needs?

- How are our actuals to budget performing for this fiscal year? If there have been material unfavorable variances, in expenses or revenues, what is being done to mitigate this?
- How are our "big projects" going? (ex: facilities, enrollment drives, hiring, etc).

## **REMINDERS**

During the planning year (now to August 18, 2021), these are some overarching items that each FC member should be thinking about:

- How are our draft fiscal policies and procedures coming along?
- How are we tracking to budget overall?
- How is our cash balance and will we be able to meet our short term cash needs?
- How is enrollment doing?

### **C. Pleasantry**

We will continue to build trust amongst this team. We will work little by little to do this! One small way though will be to get to know each other more.

#### **Primer Question:**

Do you have siblings? If so, where do you fall in the birth order? How do you think this impacted you?

### **D. Approve Minutes**

Please review the prior meeting minutes in advance and come to the meeting with any amendments in writing that can be added to the Zoom chat. This makes recording changes quick and easy.

Approve minutes for Finance Committee (FC) on May 18, 2021

## **II. Finance Committee (FC)**

### **A. Review & Approve May Financials**

During this piece of the meeting, Matt and Laylah will share what the FC Committee should be "looking for" in order to build those habits and mindsets.

Please review the school financials below prior to the meeting. Please try to ask questions to Matt or Laylah in advance so we are prepared to vote at the meeting.

1. Dashboard (high level view of main metrics)
2. Balance Sheet
3. Profit & Loss Statement/Income Statement
4. Budget vs. Actual Report & Forecast vs Actual Report

## 5. Statement of Cash Flows

### B. Apportionment (F203) Projections

### C. Intro to Annual Budget (F195)

Matt & Laylah will provide overview of timeline for Annual Budget approval according to [WAC 392-123-010](#)

- July 10th is when the **proposed** annual budget is due (board hasn't voted on yet). Publish notice that it will be reviewed and adopted by Board at August board meeting.
- By August 31st the Board must meet in a public hearing to FIX and ADOPT said budget.
- September 3rd is the last day for the school to submit the adopted annual budget to OSPI.

## III. Other Business

## IV. Closing Items

### A. Adjourn Meeting

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**Grounding Docs:** [FC Description & Responsibilities](#) , [Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [Bylaws](#) (read committees section), [PCM Logic Model](#), [Org Charts](#)

**School Wide Evaluation Tools (model fidelity):** [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#)

**Resources:** [Planning Yr Financials Considerations](#), [Example Dashboard Review](#), [Contract](#), Commission Financial Performance Framework

# Coversheet

## Approve Minutes

**Section:** I. Opening Items  
**Item:** D. Approve Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Finance Committee (FC) on May 18, 2021

APPROVED



**PULLMAN** **PUBLIC**  
**COMMUNITY** **FREE**  
**MONTESSORI** **K-9**

## Pullman Community Montessori

### Minutes

#### Finance Committee (FC)

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##### **Date and Time**

Tuesday May 18, 2021 at 5:00 PM

##### **Location**

Keeping safety as our top priority, until further notice, all committee meeting will be conducted virtually over Zoom.

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**PCM's Mission:** to prepare all students to reach their full potential for future success in high school, college, career, and life, using the rich resources of our community.

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##### **Committee Members Present**

A. Guyton (remote), L. Sullivan (remote), M. Paolini (remote)

##### **Committee Members Absent**

C. Minogue, J. Cassleman

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#### **I. Opening Items**

##### **A. Record Attendance**

##### **B. Call the Meeting to Order**

A. Guyton called a meeting of the Finance Committee (FC) Committee of Pullman Community Montessori to order on Tuesday May 18, 2021 at 5:07 PM.

**C. Pleasantry**

Went around and shared first job.

**D. Approve Minutes**

A. Guyton made a motion to approve the minutes from Finance Committee (FC) on 04-20-21.

L. Sullivan seconded the motion.

Move Matt from committee member to other

The committee **VOTED** unanimously to approve the motion.

**II. Finance Committee (FC)**

**A. Review & Approve April Financials**

A. Guyton made a motion to Approve as presented.

L. Sullivan seconded the motion.

Laylah noted that we should emphasize the benefit of looking at the Budget vs Actuals - Forecast

The committee **VOTED** unanimously to approve the motion.

**B. FPPM Changes**

Changes were reviewed.

Action Item: Laylah will email the revision list and FPPM to Carmel to see if she has any substantive contributions. If any are present amendments will be proposed to the board and sections highlighted.

**C. Apportionment (F203) Projections**

Postponed due to error in EDS system. Will review at the next meeting.

**D. Continued Review of 5-Yr Forecasts**

Matt completed presentation.

**E. Intro to Annual Budget (F195)**

General discussion about approach to build board understanding and around timeline.

Will determine what is required to be presented to the board (is the full form 195 required or can a more user friendly version be reviewed by the board...with access to the 195 if desired). Revisit at next meeting.

### III. Closing Items

#### A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:38 PM.

Respectfully Submitted,  
A. Guyton

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**Grounding Docs:** [FC Description & Responsibilities](#) , [Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [Bylaws](#) (read committees section), [PCM Logic Model](#), [Org Charts](#)

**School Wide Evaluation Tools (model fidelity):** [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#)

**Resources:** [Planning Yr Financials Considerations](#), [Example Dashboard Review](#), [Contract](#), Commission Financial Performance Framework

# Coversheet

## Review & Approve May Financials

**Section:** II. Finance Committee (FC)  
**Item:** A. Review & Approve May Financials  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 4. PCM Year 0 Budget vs Actual as of May 2021.pdf  
5. PCM Statement of Cash Flows May 2021.pdf  
2. PCM Balance Sheet May 2021.pdf  
3. PCM P&L May 2021.pdf  
4a. PCM Year 0 Forecast vs Actual as of May 2021.pdf  
1. PCM Finance Dashboard May 2021.docx  
PCM Balance Sheet Account Reconciliations.xlsx



# Pullman Community Montessori

## Year 0 Budget vs Actual

July 2020 - May 2021

|  | TOTAL               |                     |                       |                   |
|--|---------------------|---------------------|-----------------------|-------------------|
|  | ACTUAL              | BUDGET              | OVER BUDGET           | % OF BUDGET       |
| <b>Revenue</b>                                     |                     |                     |                       |                   |
| 3100 Local donations                               | 46,360.49           | 25,000.00           | 21,360.49             | 185.44 %          |
| 3501 Interest Income (Private)                     | 0.25                |                     | 0.25                  |                   |
| 3520 Private Foundations / Grants                  | 240,000.00          | 230,000.00          | 10,000.00             | 104.35 %          |
| 5200 Federal - CSP                                 | 128,565.05          | 453,200.00          | -324,634.95           | 28.37 %           |
| <b>Total Revenue</b>                               | <b>\$414,925.79</b> | <b>\$708,200.00</b> | <b>\$ -293,274.21</b> | <b>58.59 %</b>    |
| <b>GROSS PROFIT</b>                                | <b>\$414,925.79</b> | <b>\$708,200.00</b> | <b>\$ -293,274.21</b> | <b>58.59 %</b>    |
| <b>Expenditures</b>                                |                     |                     |                       |                   |
| 6010 Certificated - Instructional Management       | 49,999.96           | 95,833.33           | -45,833.37            | 52.17 %           |
| 6105 Classified - Executive Management             | 84,333.26           | 99,666.67           | -15,333.41            | 84.62 %           |
| 6106 Classified - Operations Staff                 |                     | 15,093.75           | -15,093.75            |                   |
| 6107 Classified - Other Admin - Non -Instructional | 25,562.58           | 13,248.00           | 12,314.58             | 192.95 %          |
| 6270 Certificated - Teachers - Regular             |                     | 52,440.00           | -52,440.00            |                   |
| 7051 Social Security/Medicare/FUTA                 | 12,232.04           | 19,820.00           | -7,587.96             | 61.72 %           |
| 7052 Worker's Compensation Insurance               | 854.71              | 2,402.00            | -1,547.29             | 35.58 %           |
| 7053 State Unemployment                            | 2,323.69            | 3,315.00            | -991.31               | 70.10 %           |
| 8010 Legal   | 3,532.50            |                     | 3,532.50              |                   |
| 8035 Payroll & Accounting Services                 | 27,500.00           | 32,500.00           | -5,000.00             | 84.62 %           |
| 8050 Contracted Services - Tech                    | 2,120.00            |                     | 2,120.00              |                   |
| 8051 Contracted Services - Program Support / PD    | 29,250.00           | 30,000.00           | -750.00               | 97.50 %           |
| 8060 Dues & Memberships                            | 729.00              | 1,500.00            | -771.00               | 48.60 %           |
| 8065 Interest Expense                              | 5.41                |                     | 5.41                  |                   |
| 8505 Board Expenses                                | 8,749.97            | 10,000.00           | -1,250.03             | 87.50 %           |
| 8510 Classroom / Teaching Supplies & Materials     | 8,423.20            | 100,000.00          | -91,576.80            | 8.42 %            |
| 8530 Equipment / Furniture                         | 3,699.53            | 100,000.00          | -96,300.47            | 3.70 %            |
| 8540 Technology - Hardware                         | 2,509.51            | 53,200.00           | -50,690.49            | 4.72 %            |
| 8541 Technology - Software                         | 8,405.03            |                     | 8,405.03              |                   |
| 8565 Office Expense                                | 2,209.39            | 2,000.00            | 209.39                | 110.47 %          |
| 8570 Staff Development                             | 775.00              |                     | 775.00                |                   |
| 8575 Staff Recruitment                             | 2,214.56            | 5,000.00            | -2,785.44             | 44.29 %           |
| 8580 Student Recruitment / Marketing               | 7,482.57            | 5,000.00            | 2,482.57              | 149.65 %          |
| 9005 Insurance Expense                             | 4,669.32            | 3,500.00            | 1,169.32              | 133.41 %          |
| 9015 Building and Land Rent / Lease                | 26,134.69           | 57,528.00           | -31,393.31            | 45.43 %           |
| <b>Total Expenditures</b>                          | <b>\$313,715.92</b> | <b>\$702,046.75</b> | <b>\$ -388,330.83</b> | <b>44.69 %</b>    |
| <b>NET OPERATING REVENUE</b>                       | <b>\$101,209.87</b> | <b>\$6,153.25</b>   | <b>\$95,056.62</b>    | <b>1,644.82 %</b> |
| <b>NET REVENUE</b>                                 | <b>\$101,209.87</b> | <b>\$6,153.25</b>   | <b>\$95,056.62</b>    | <b>1,644.82 %</b> |

# Pullman Community Montessori

## Statement of Cash Flows

July 2020 - May 2021

|   | TOTAL                |
|---|----------------------|
| <b>OPERATING ACTIVITIES</b>   |                      |
| Net Revenue   | 101,209.87           |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations:              |                      |
| 1100 Accounts Receivable (A/R)  | -21,364.38           |
| 1150 Prepaids & Other Assets  | -21,765.32           |
| 2100 Accounts Payable   | 2,372.77             |
| 2101 Accrued Accounts & Payroll Payable   | 11,539.08            |
| 2151 Social Security/Medicare/FUTA Tax Payable  | 0.00                 |
| 2152 Workers' Compensation Tax Payable  | 367.21               |
| 2153 State Unemployment Tax Payable   | 546.22               |
| 2154 Paid Family Medical Leave Tax Payable  | 103.13               |
| 2160 Direct Deposit Payable   | 0.00                 |
| 2171 Use Tax Payable  | 1,328.76             |
| 2180 Refundable Advances  | 200,000.00           |
| 2202 Loan Payable - short-term  | 0.00                 |
| <b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b> | <b>173,127.47</b>    |
| <b>Net cash provided by operating activities</b>                                      | <b>\$274,337.34</b>  |
| <b>INVESTING ACTIVITIES</b>   |                      |
| 1501 Fixed Assets-Capitalized Equipment   | -10,362.60           |
| 1510 Facilities - In Progress   | -7,236.55            |
| <b>Net cash provided by investing activities</b>                                      | <b>\$ -17,599.15</b> |
| <b>FINANCING ACTIVITIES</b>   |                      |
| 2501 Construction Loan Payable  | 50,000.00            |
| 2998 Unrestricted Net Assets  | -55,000.00           |
| 2999 Restricted Net Assets  | 55,000.00            |
| <b>Net cash provided by financing activities</b>                                      | <b>\$50,000.00</b>   |
| <b>NET CASH INCREASE FOR PERIOD</b>   | <b>\$306,738.19</b>  |
| <b>CASH AT END OF PERIOD</b>  | <b>\$306,738.19</b>  |

# Pullman Community Montessori

## Balance Sheet As of May 31, 2021

|  | TOTAL               |                         |                      |
|--|---------------------|-------------------------|----------------------|
|  | AS OF MAY 31, 2021  | AS OF APR 30, 2021 (PP) | CHANGE               |
| <b>ASSETS</b>                              |                     |                         |                      |
| Current Assets                             |                     |                         |                      |
| Bank Accounts                              |                     |                         |                      |
| 1000 Cash Checking                         | 305,642.94          | 72,636.61               | 233,006.33           |
| 1005 Cash MMA or Savings                   | 1,095.25            | 1,095.23                | 0.02                 |
| <b>Total Bank Accounts</b>                 | <b>\$306,738.19</b> | <b>\$73,731.84</b>      | <b>\$233,006.35</b>  |
| Accounts Receivable                        |                     |                         |                      |
| 1100 Accounts Receivable (A/R)             | 21,364.38           | 21,416.92               | -52.54               |
| <b>Total Accounts Receivable</b>           | <b>\$21,364.38</b>  | <b>\$21,416.92</b>      | <b>\$ -52.54</b>     |
| Other Current Assets                       |                     |                         |                      |
| 1150 Prepays & Other Assets                | 21,765.32           | 26,235.91               | -4,470.59            |
| <b>Total Other Current Assets</b>          | <b>\$21,765.32</b>  | <b>\$26,235.91</b>      | <b>\$ -4,470.59</b>  |
| <b>Total Current Assets</b>                | <b>\$349,867.89</b> | <b>\$121,384.67</b>     | <b>\$228,483.22</b>  |
| Fixed Assets                               |                     |                         |                      |
| 1501 Fixed Assets-Capitalized Equipment    | 10,362.60           | 10,362.60               | 0.00                 |
| 1510 Facilities - In Progress              | 7,236.55            | 6,274.05                | 962.50               |
| <b>Total Fixed Assets</b>                  | <b>\$17,599.15</b>  | <b>\$16,636.65</b>      | <b>\$962.50</b>      |
| <b>TOTAL ASSETS</b>                        | <b>\$367,467.04</b> | <b>\$138,021.32</b>     | <b>\$229,445.72</b>  |
| <b>LIABILITIES AND EQUITY</b>              |                     |                         |                      |
| Liabilities                                |                     |                         |                      |
| Current Liabilities                        |                     |                         |                      |
| Accounts Payable                           |                     |                         |                      |
| 2100 Accounts Payable                      | 2,372.77            | 6,814.20                | -4,441.43            |
| <b>Total Accounts Payable</b>              | <b>\$2,372.77</b>   | <b>\$6,814.20</b>       | <b>\$ -4,441.43</b>  |
| Other Current Liabilities                  |                     |                         |                      |
| 2101 Accrued Accounts & Payroll Payable    | 11,539.08           | 11,549.02               | -9.94                |
| 2152 Workers' Compensation Tax Payable     | 367.21              | 180.35                  | 186.86               |
| 2153 State Unemployment Tax Payable        | 546.22              | 379.85                  | 166.37               |
| 2154 Paid Family Medical Leave Tax Payable | 103.13              | 51.12                   | 52.01                |
| 2171 Use Tax Payable                       | 1,328.76            | 805.87                  | 522.89               |
| 2180 Refundable Advances                   | 200,000.00          |                         | 200,000.00           |
| <b>Total Other Current Liabilities</b>     | <b>\$213,884.40</b> | <b>\$12,966.21</b>      | <b>\$200,918.19</b>  |
| <b>Total Current Liabilities</b>           | <b>\$216,257.17</b> | <b>\$19,780.41</b>      | <b>\$196,476.76</b>  |
| Long-Term Liabilities                      |                     |                         |                      |
| 2501 Construction Loan Payable             | 50,000.00           |                         | 50,000.00            |
| <b>Total Long-Term Liabilities</b>         | <b>\$50,000.00</b>  | <b>\$0.00</b>           | <b>\$50,000.00</b>   |
| <b>Total Liabilities</b>                   | <b>\$266,257.17</b> | <b>\$19,780.41</b>      | <b>\$246,476.76</b>  |
| Equity                                     |                     |                         |                      |
| 2998 Unrestricted Net Assets               | 57,202.42           | 57,202.42               | 0.00                 |
| 2999 Restricted Net Assets                 | 55,000.00           | 55,000.00               | 0.00                 |
| Net Revenue                                | -10,992.55          | 6,038.49                | -17,031.04           |
| <b>Total Equity</b>                        | <b>\$101,209.87</b> | <b>\$118,240.91</b>     | <b>\$ -17,031.04</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>        | <b>\$367,467.04</b> | <b>\$138,021.32</b>     | <b>\$229,445.72</b>  |

# Pullman Community Montessori

## Profit and Loss

May 2021

|  | TOTAL                |                    |                           |
|--|----------------------|--------------------|---------------------------|
|  | MAY 2021             | APR 2021 (PP)      | SEP 2020 - MAY 2021 (YTD) |
| <b>Revenue</b>                                     |                      |                    |                           |
| 3100 Local donations                               | 1,113.88             | 40,051.50          | 45,860.49                 |
| 3501 Interest Income (Private)                     | 0.02                 | 0.01               | 0.25                      |
| 3520 Private Foundations / Grants                  |                      |                    | 102,000.00                |
| 5200 Federal - CSP                                 | 21,364.38            | 21,416.92          | 128,565.05                |
| <b>Total Revenue</b>                               | <b>\$22,478.28</b>   | <b>\$61,468.43</b> | <b>\$276,425.79</b>       |
| <b>GROSS PROFIT</b>                                | <b>\$22,478.28</b>   | <b>\$61,468.43</b> | <b>\$276,425.79</b>       |
| <b>Expenditures</b>                                |                      |                    |                           |
| 6010 Certificated - Instructional Management       | 7,666.66             | 7,666.66           | 49,999.96                 |
| 6105 Classified - Executive Management             | 7,666.66             | 7,666.66           | 68,999.94                 |
| 6107 Classified - Other Admin - Non -Instructional | 5,266.82             | 5,629.82           | 25,562.58                 |
| 7051 Social Security/Medicare/FUTA                 | 1,575.92             | 1,603.67           | 11,059.04                 |
| 7052 Worker's Compensation Insurance               | 123.11               | 127.58             | 782.63                    |
| 7053 State Unemployment                            | 110.32               | 394.11             | 2,148.88                  |
| 8010 Legal   | 275.00               | 618.75             | 3,437.50                  |
| 8035 Payroll & Accounting Services                 | 2,500.00             | 2,500.00           | 22,500.00                 |
| 8050 Contracted Services - Tech                    | 840.00               | 640.00             | 2,120.00                  |
| 8051 Contracted Services - Program Support / PD    | 1,460.00             | 1,460.00           | 27,790.00                 |
| 8060 Dues & Memberships                            | 150.00               |                    | 729.00                    |
| 8065 Interest Expense                              |                      |                    | 5.41                      |
| 8505 Board Expenses                                | 833.33               | 833.33             | 7,499.97                  |
| 8510 Classroom / Teaching Supplies & Materials     | 7,226.72             | 921.48             | 8,423.20                  |
| 8530 Equipment / Furniture                         |                      |                    | 3,699.53                  |
| 8540 Technology - Hardware                         |                      |                    | 2,509.51                  |
| 8541 Technology - Software                         | 718.20               | 716.75             | 8,405.03                  |
| 8565 Office Expense                                | 579.25               | 1,116.64           | 2,098.66                  |
| 8570 Staff Development                             | 600.00               |                    | 775.00                    |
| 8575 Staff Recruitment                             |                      |                    | 2,214.56                  |
| 8580 Student Recruitment / Marketing               |                      | 144.21             | 6,732.57                  |
| 9005 Insurance Expense                             | 1,917.33             | 1,917.33           | 4,669.32                  |
| 9015 Building and Land Rent / Lease                |                      |                    | 25,256.05                 |
| <b>Total Expenditures</b>                          | <b>\$39,509.32</b>   | <b>\$33,956.99</b> | <b>\$287,418.34</b>       |
| <b>NET OPERATING REVENUE</b>                       | <b>\$ -17,031.04</b> | <b>\$27,511.44</b> | <b>\$ -10,992.55</b>      |
| <b>NET REVENUE</b>                                 | <b>\$ -17,031.04</b> | <b>\$27,511.44</b> | <b>\$ -10,992.55</b>      |

# Pullman Community Montessori

## Budget vs. Actuals: Forecast - FY21 P&L

July 2020 - May 2021

|  | TOTAL               |                       |                       |                |
|--|---------------------|-----------------------|-----------------------|----------------|
|  | ACTUAL              | BUDGET                | OVER BUDGET           | % OF BUDGET    |
| <b>Revenue</b>                                     |                     |                       |                       |                |
| 3100 Local donations                               | 46,360.49           | 47,000.00             | -639.51               | 98.64 %        |
| 3501 Interest Income (Private)                     | 0.25                |                       | 0.25                  |                |
| 3520 Private Foundations / Grants                  | 240,000.00          | 445,000.00            | -205,000.00           | 53.93 %        |
| 5200 Federal - CSP                                 | 128,565.05          | 552,477.00            | -423,911.95           | 23.27 %        |
| <b>Total Revenue</b>                               | <b>\$414,925.79</b> | <b>\$1,044,477.00</b> | <b>\$ -629,551.21</b> | <b>39.73 %</b> |
| <b>GROSS PROFIT</b>                                | <b>\$414,925.79</b> | <b>\$1,044,477.00</b> | <b>\$ -629,551.21</b> | <b>39.73 %</b> |
| <b>Expenditures</b>                                |                     |                       |                       |                |
| 6010 Certificated - Instructional Management       | 49,999.96           | 73,600.00             | -23,600.04            | 67.93 %        |
| 6105 Classified - Executive Management             | 84,333.26           | 99,666.67             | -15,333.41            | 84.62 %        |
| 6107 Classified - Other Admin - Non -Instructional | 25,562.58           | 44,985.70             | -19,423.12            | 56.82 %        |
| 6190 Classified - Other - Non -Instructional       |                     | 48,000.00             | -48,000.00            |                |
| 6270 Certificated - Teachers - Regular             |                     | 48,885.00             | -48,885.00            |                |
| 7051 Social Security/Medicare/FUTA                 | 12,232.04           | 25,999.00             | -13,766.96            | 47.05 %        |
| 7052 Worker's Compensation Insurance               | 854.71              | 3,151.00              | -2,296.29             | 27.13 %        |
| 7053 State Unemployment                            | 2,323.69            | 4,349.00              | -2,025.31             | 53.43 %        |
| 7054 Paid Family Medical Leave                     | 0.00                |                       | 0.00                  |                |
| 8010 Legal   | 3,532.50            | 5,000.00              | -1,467.50             | 70.65 %        |
| 8035 Payroll & Accounting Services                 | 27,500.00           | 32,500.00             | -5,000.00             | 84.62 %        |
| 8050 Contracted Services - Tech                    | 2,120.00            | 12,950.00             | -10,830.00            | 16.37 %        |
| 8051 Contracted Services - Program Support / PD    | 29,250.00           | 67,600.00             | -38,350.00            | 43.27 %        |
| 8060 Dues & Memberships                            | 729.00              | 1,500.00              | -771.00               | 48.60 %        |
| 8065 Interest Expense                              | 5.41                | 10.00                 | -4.59                 | 54.10 %        |
| 8505 Board Expenses                                | 8,749.97            | 10,000.00             | -1,250.03             | 87.50 %        |
| 8510 Classroom / Teaching Supplies & Materials     | 8,423.20            | 100,000.00            | -91,576.80            | 8.42 %         |
| 8530 Equipment / Furniture                         | 3,699.53            | 100,000.00            | -96,300.47            | 3.70 %         |
| 8540 Technology - Hardware                         | 2,509.51            | 71,500.00             | -68,990.49            | 3.51 %         |
| 8541 Technology - Software                         | 8,405.03            | 11,337.00             | -2,931.97             | 74.14 %        |
| 8545 Student Testing & Assessment                  |                     | 1,740.00              | -1,740.00             |                |
| 8565 Office Expense                                | 2,209.39            | 2,500.00              | -290.61               | 88.38 %        |
| 8570 Staff Development                             | 775.00              | 775.00                | 0.00                  | 100.00 %       |
| 8575 Staff Recruitment                             | 2,214.56            | 2,500.00              | -285.44               | 88.58 %        |
| 8580 Student Recruitment / Marketing               | 7,482.57            | 8,000.00              | -517.43               | 93.53 %        |
| 8595 Fundraising                                   |                     | 4,750.00              | -4,750.00             |                |
| 9005 Insurance Expense                             | 4,669.32            | 8,500.00              | -3,830.68             | 54.93 %        |
| 9015 Building and Land Rent / Lease                | 26,134.69           | 55,466.00             | -29,331.31            | 47.12 %        |
| <b>Payroll Expenses</b>                            |                     |                       |                       |                |
| Wages  | 0.00                |                       | 0.00                  |                |
| <b>Total Payroll Expenses</b>                      | <b>0.00</b>         |                       | <b>0.00</b>           |                |
| <b>Total Expenditures</b>                          | <b>\$313,715.92</b> | <b>\$845,264.37</b>   | <b>\$ -531,548.45</b> | <b>37.11 %</b> |
| <b>NET OPERATING REVENUE</b>                       | <b>\$101,209.87</b> | <b>\$199,212.63</b>   | <b>\$ -98,002.76</b>  | <b>50.80 %</b> |

# Pullman Community Montessori

Budget vs. Actuals: Forecast - FY21 P&L

July 2020 - May 2021

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|             | TOTAL        |              |               |             |
|-------------|--------------|--------------|---------------|-------------|
|             | ACTUAL       | BUDGET       | OVER BUDGET   | % OF BUDGET |
| NET REVENUE | \$101,209.87 | \$199,212.63 | \$ -98,002.76 | 50.80 %     |

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|    | <b>Metric</b><br><i>Description</i>  | <b>Result</b> | <b>Goal</b> | <b>Status</b> | <b>Notes</b>   |
|----|--|---------------|-------------|---------------|--|
| 1. | <b>Current Student Recruitment Count</b><br><i>Enrollment is the school's primary revenue driver</i>               | 87%           | 70%         | ○             | <i>Goal at this point is 70% accepted and registered; current = 82</i>             |
| 2. | <b>Public Revenue Received as a % of overall budget</b><br><i>Measures rate of receipt of public funds to date</i> | 28%           | 28%         | ○             | <i>PCM is on track to spend all of the CSP planning grant (\$200k)</i>             |
| 3. | <b>Private Revenue Received as a % of overall budget</b><br><i>Measures progress against fundraising goals</i>     | 104%          | 100%        | ○             | <i>Private grants have gone over the budgeted amount (COVID grant)</i>             |
| 4. | <b>Expenditures to date as a % of overall budget</b><br><i>Measures actual spending against planned spending</i>   | 45%           | 42%         | ○             | <i>Large summer tech, furniture, and supplies purchases will push this up soon</i> |
| 5. | <b>Cash on Hand</b><br><i>Measures operational and financial stability</i>   | \$306k        | \$199k      | ○             | <i>WA Charters year 1 advance received (\$200k)</i>                                |

**Additional notes for discussion:**

Enrollment update

WA Charters advance & revenue recognition

jg<sup>P</sup>

## Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

PCM Balance Sheet Account Reconciliations.xlsx



# Coversheet

## Apportionment (F203) Projections

**Section:** II. Finance Committee (FC)  
**Item:** B. Apportionment (F203) Projections  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** PCM 20-21 F203.pdf

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| Account | Item Code | Account Title                                    | Amount     |
|---------|-----------|--|------------|
| 1400    | A24       | Local In-Lieu-Of Taxes                           | 0.00       |
| 3100    | M70       | Apportionment                                    | 988,053.75 |
| 3121    | Z288      | Special Education, Gen Apportionment             | 24,001.51  |
| 4121    | N7        | Special Education                                | 122,818.22 |
| 4122    | N8        | Special Education - Infants and Toddlers - State | 0.00       |
| 4155    | 071a      | Learning Assistance Program                      | 29,741.78  |
| 4165    | Z477      | Transitional Bilinual                            | 6,342.80   |
| 4174    | Z095      | Highly Capable                                   | 2,641.54   |
| 4198    | S5        | School Food Service                              | 0.00       |
| 4199    | I4        | Transportation - Operations                      | 0.00       |
| 4499    | J1        | Transportation Reimbursement                     | 0.00       |
| 5400    | A27       | Federal In-Lieu-of Taxes                         | 0.00       |
| 5500    | A28       | Federal Forest                                   | 0.00       |
| n/a     | 200A      | Grades 7-8 Vocational Minimum Expenditures       | 0.00       |
| n/a     | A30h      | Estimated Hold Harmless                          | 0.00       |
| n/a     | V13       | Estimated Next Year LEA                          | 0          |
| n/a     | Z109      | Skill Center Total                               | 0.00       |
| n/a     | Z266      | Grades 9-12 Vocational Minimum Expenditures      | 0.00       |

| Total Certificated Instructional Staff Units and Salary        | 1191/1191ED        | Other        | Total        |
|--|--------------------|--------------|--------------|
| Certificated Instructional Staff (CIS) Units                   |                    |              |              |
| School Generated   | 6.54               | 0.00         | 6.54         |
| District Generated   |                    |              |              |
| Total  | 6.54               | 0.00         | 6.54         |
| CIS Salary Allocation  |                    |              |              |
| School Generated   | 450,572.23         | 0.00         | 450,572.23   |
| District Generated   |                    |              |              |
| Total  | 450,572.23         | 0.00         | 450,572.23   |
| <b>Total Certificated Adminstrative Staff Units and Salary</b> | <b>1191/1191ED</b> | <b>Other</b> | <b>Total</b> |
| Certificated Administrative Staff (CAS) Units                  |                    |              |              |
| School Generated   | 0.29               | 0.00         | 0.29         |
| District Generated   | 0.10               |              | 0.10         |
| Total  | 0.40               | 0.00         | 0.40         |
| CAS Salary Allocation  |                    |              |              |
| School Generated   | 30,084.14          | 0.00         | 30,084.14    |
| District Generated   | 10,642.01          |              | 10,642.01    |
| Total  | 40,726.15          | 0.00         | 40,726.15    |
| <b>Total Classified Staff Units and Salary</b>                 | <b>1191/1191ED</b> | <b>Other</b> | <b>Total</b> |
| Classified Staff (CLS) Units                                   |                    |              |              |
| School Generated   | 1.79               | 0.00         | 1.79         |
| District Generated   | 0.57               |              | 0.57         |
| Total  | 2.36               | 0.00         | 2.36         |
| Total Classified Staff Units and Salary                        |                    |              |              |
| CLS Salary Allocation  |                    |              |              |
| School Generated   | 88,520.87          | 0.00         | 88,520.87    |
| District Generated   | 27,940.95          |              | 27,940.95    |
| Total  | 116,461.82         | 0.00         | 116,461.82   |

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**Student Enrollment**

**Student Enrollment**

| Item Code | Item Name                                    | Amount |
|-----------|--|--------|
| B9        | Enroll SpEd 0-2                              | 0.00   |
| B1        | Enroll SpEd 3-PK                             | 0.00   |
| B2L1      | Enroll SpEd K-21 LRE1                        | 12.69  |
| B2        | Enroll SpEd K-21 Other                       | 0.00   |
| Z271      | Enroll K                                     | 33.00  |
| A6A1      | Enroll 1                                     | 13.00  |
| A6A2      | Enroll 2                                     | 13.00  |
| A6A3      | Enroll 3                                     | 9.00   |
| A39       | Enroll K-3                                   | 68.00  |
| A7a       | Enroll 4                                     | 14.00  |
| A8a5      | Enroll 5                                     | 12.00  |
| A8a6      | Enroll 6                                     | 0.00   |
| A40       | Enroll 5-6                                   | 12.00  |
| A11a7     | Enroll 7                                     | 0.00   |
| A11a8     | Enroll 8                                     | 0.00   |
| A12       | Enroll 7-8                                   | 0.00   |
| A13a9     | Enroll 9                                     | 0.00   |
| A13a10    | Enroll 10                                    | 0.00   |
| A13a11    | Enroll 11                                    | 0.00   |
| A13a12    | Enroll 12                                    | 0.00   |
| A41       | Enroll 9-12                                  | 0.00   |
| Z298      | Enroll K-8                                   | 94.00  |
| Z472      | Enroll Total Entered                         | 94.00  |
| A42       | Enroll Total                                 | 94.00  |
| A14       | Enroll ALE K-6                               | 0.00   |
| A14B      | Enroll ALE 7-8                               | 0.00   |
| A18       | Enroll ALE 9-12                              | 0.00   |
| A16       | Enroll Run Start                             | 0.00   |
| A15       | Enroll Run Start CTE                         | 0.00   |
| A60       | Enroll Program 1418 Reg                      | 0.00   |
| A61       | Enroll Program 1418 CTE                      | 0.00   |
| A17       | Enroll Total w/ Run Start and Droput and ALE | 94.00  |
| Z269      | Enroll R&N K                                 | 0.00   |
| A43       | Enroll R&N 1                                 | 0.00   |
| A44       | Enroll R&N 2                                 | 0.00   |
| A45       | Enroll R&N 3                                 | 0.00   |
| A46       | Enroll R&N K-3                               | 0.00   |
| A5B       | Enroll R&N 4                                 | 0.00   |
| A47       | Enroll R&N 5                                 | 0.00   |
| A48       | Enroll R&N 6                                 | 0.00   |
| A5C       | Enroll R&N 5-6                               | 0.00   |
| A49       | Enroll R&N 7                                 | 0.00   |
| A50       | Enroll R&N 8                                 | 0.00   |
| A10       | Enroll R&N 7-8                               | 0.00   |

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**Student Enrollment**

**Student Enrollment**

| Item Code | Item Name          | Amount |
|-----------|--------------------|--------|
| Z299      | Enroll R&N K-8     | 0.00   |
| A62       | Enroll TBIP K-6    | 5.17   |
| A63       | Enroll TBIP 7-8    | 0.00   |
| A64       | Enroll TBIP 9-12   | 0.00   |
| A65       | Enroll TBIP Exited | 0.00   |

**Other Enrollment**

**Other Enrollment**

| Item Code | Item Name            | Amount |
|-----------|----------------------|--------|
| E54       | Enroll 7-8 CTE       | 0.00   |
| E55       | Enroll 9-12 CTE exp  | 0.00   |
| E56       | Enroll 9-12 CTE prep | 0.00   |
| E57       | Enroll Skills 9-12   | 0.00   |

**Other Staff Factors**

**Other Staff Factors**

| Item Code | Item Name                   | Amount |
|-----------|-----------------------------|--------|
| A33rb     | Regionalization Base        | 1.00   |
| A33r      | Regionalization             | 1.00   |
| A33re     | Regionalization Experience  | 0.00   |
| D57       | Add BEA CIS                 | 0.000  |
| D58       | Add BEA CAS                 | 0.000  |
| 502X      | Class Size K-3              | 17.00  |
| Z268e     | Counselor Enh Elem Enroll   | 0.00   |
| A12e      | Counselor Enh Middle Enroll | 0.00   |

**Estimated Revenues**

**Enrollment and Headcounts**

| Item Code | Item Name               | Amount |
|-----------|-------------------------|--------|
| A23       | Enroll Fire Dist        | 0.00   |
| C1        | Enroll Total PY for LAP | 94.00  |
| Z076      | LAP PY HiPov Students   | 47.00  |
| B3        | Adj Resident BEA        | 0.00   |

**Grants, Allocations and Awards**

| Item Code | Item Name             | Amount  |
|-----------|-----------------------|---------|
| B4        | State Safety Net      | 0.00    |
| B5        | Home/Hosp Ed Alloc    | 0.00    |
| B8        | % Stdnt Avg FTE SpEd  | 0.21610 |
| B7        | Co-op SpEd Alloc Rate | 0.00    |
| A34       | BEA Reduce/Delay      | 0.00    |
| F1        | HiCap Yes/No          | 1.00    |

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**Estimated Revenues**

**Levies and Levy Transfers**

| Item Code | Item Name      | Amount |
|-----------|----------------|--------|
| V13       | Est Nxt Yr LEA | 0      |

**Transportation Allocation and Depreciation**

| Item Code | Item Name  | Amount |
|-----------|--|--------|
| I1        | Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists | 0.00   |
| I2        | In-Lieu-Of Deprec for Contracting Dists                      | 0.00   |
| J1        | Prgm 4499 Alloc Trans Deprec                                 | 0.00   |

**Estimate of Deductible Revenues**

| Item Code | Item Name                        | Amount |
|-----------|----------------------------------|--------|
| A24       | 1400 Local In-Lieu-of Taxes      | 0.00   |
| A27       | 5400 Federal In-Lieu-of Taxes    | 0.00   |
| Z292      | Local Deductible Revenue Sources | 0.00   |
| A28       | 5500 Federal Forests             | 0.00   |

**Estimated Hold Harmless**

| Item Code | Item Name               | Amount |
|-----------|-------------------------|--------|
| A30h      | Estimated Hold Harmless | 0.00   |

**Free and Reduced Meals**

| Item Code | Item Name  | Amount |
|-----------|------------|--------|
| H2        | Est FRPB   | 0.00   |
| H3        | Est RPB    | 0.00   |
| H4        | Est RPL K3 | 0.00   |

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**I. Apportionment - Acct 3100**

**I. Computation for Guaranteed School - Generated Entitlement**

| Item Code                    |  | Amount  |
|------------------------------|--|---|
| A33rb<br>A33r<br>A33re       | A. District-Wide Staff Mix<br>1. District-Wide Regionalization Base<br>2. District-Wide Regionalization<br>3. District-Wide Regionalization Experience   | 1.00<br>1.00<br>0.00                                  |
| Z344<br><br>Z345<br><br>Z346 | B. School Generated – Certificated Instructional Staff (CIS)<br>1. School CIS Salary Maint Total<br>[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br>6.536 * 67,585.00 * 1.00<br>2. School CIS Salary Increase<br>((School Generated CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]<br>((6.536 * 68,937.00) * (1.00 + 0.00)) - 441,735.56<br>3. Subtotal School Generated CIS Salary<br>[School CIS Salary Maint Total] + [School CIS Salary Inc Total]<br>441,735.56 + 8,836.67 | \$ 441,735.56<br><br>\$ 8,836.67<br><br>\$ 450,572.23 |
| Z347<br><br>Z348<br><br>Z349 | C. School Generated – Certificated Administrative Staff (CAS)<br>1. School CAS Salary Maintenance Total<br>[School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]<br>0.294 * 100,321.00 * 1.00<br>2. School CAS Salary Increase Total<br>[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]<br>0.294 * 102,327.00 * 1.00 - 29,494.37<br>3. Subtotal School Generated CAS Salary<br>[School CAS Salary Maint Total] + [School CAS Salary Inc Total]<br>29,494.37 + 589.77                                    | \$ 29,494.37<br><br>\$ 589.77<br><br>\$ 30,084.14     |

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|      |  |              |
|------|--|--------------|
| Z350 | D. School Generated – Classified Staff (CLS)<br>1. School CLS Salary Maintenance Level<br>[School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]<br><br>1.790 * 48,483.00 * 1.00 | \$ 86,784.57 |
| Z351 | 2. School CLS Salary Increase<br>[School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]<br><br>1.790 * 49,453.00 * 1.00 - 86,784.57                   | \$ 1,736.30  |
| Z352 | 3. Subtotal School Generated CLS Salary<br>[School CLS Salary Maint Total] + [School CLS Salary Inc Total]<br><br>86,784.57 + 1,736.30   | \$ 88,520.87 |
| Z353 | E. Other School Generated Entitlements<br>1. Substitutes<br>[Teachers FTE] * [Substitutes Days] * [Substitutes Rate]<br><br>5.732 * 4.000 * 151.86   | \$ 3,481.85  |
| Z475 | 2. Small School District and Remote & Necessary Substitutes<br>[SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate]<br><br>0.500 * 0.9170 * 4.000 * 151.86                       | \$ 278.51    |

**II. Computation for Guaranteed District-Generated Entitlement**

| Item Code |   | Amount      |
|-----------|---|-------------|
| Z354      | A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)<br>1. Facilities Salary Maint Total<br>[Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base]<br><br>0.170 * 48,483.00 * 1.00 | \$ 8,242.11 |
| Z355      | 2. Facilities Salary Inc Total<br>[Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]<br><br>0.170 * 49,453.00 * 1.00 - 8,242.11  | \$ 164.90   |
| Z356      | 3. Facilities Salary Total<br>[Facilities Salary Maint Total] + [Facilities Salary Inc Total]<br><br>8,242.11 + 164.90  | \$ 8,407.01 |

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|      |   |              |
|------|---|--------------|
| Z357 | B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)<br>1. Warehouse Salary Maint Total<br>[Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base]<br><br>0.031 * 48,483.00 * 1.00 | \$ 1,502.97  |
| Z358 | 2. Warehouse Salary Inc Total<br>[Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total]<br><br>0.031 * 49,453.00 * 1.00 - 1,502.97   | \$ 30.07     |
| Z359 | 3. Warehouse Salary Total<br>[Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]<br><br>1,502.97 + 30.07  | \$ 1,533.04  |
| Z360 | C. District Generated - Technology - Classified Staff (CLS)<br>1. Technology Salary Maint Total<br>[Technology FTE] * [CLS - Salary Maint] * [Regionalization Base]<br><br>0.059 * 48,483.00 * 1.00                   | \$ 2,860.50  |
| Z361 | 2. Technology Salary Inc Total<br>[Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total]<br><br>0.059 * 49,453.00 * 1.00 - 2,860.50  | \$ 57.23     |
| Z362 | 3. Technology Salary Total<br>[Technology Salary Maint Total] + [Technology Salary Inc Total]<br><br>2,860.50 + 57.23   | \$ 2,917.73  |
| Z363 | D. Central Administration – Classified Staff (CLS)<br>1. Central Admin CLS Salary Maint Total<br>[Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]<br><br>0.305 * 48,483.00 * 1.00              | \$ 14,787.32 |
| Z364 | 2. Central Admin CLS Salary Inc Total<br>[Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]<br><br>0.305 * 49,453.00 * 1.00 - 14,787.32                        | \$ 295.85    |
| Z365 | 3. Central Admin CLS Salary Total<br>[Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]<br><br>14,787.32 + 295.85  | \$ 15,083.17 |



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|      |   |              |
|------|---|--------------|
| Z366 | E. Central Admin – Certificated Administrative Staff (CAS)<br>1. Central Admin CAS Salary Maint Total<br>[Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]<br><br>0.104 * 100,321.00 * 1.00 | \$ 10,433.38 |
| Z367 | 2. Central Admin CAS Salary Inc Total<br>[Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]<br><br>0.104 * 102,327.00 * 1.00 - 10,433.38                   | \$ 208.63    |
| Z368 | 3. Central Admin CAS Salary Total<br>[Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]<br><br>10,433.38 + 208.63  | \$ 10,642.01 |

**III. Summary and Benefits**

| Item Code |  | Amount        |
|-----------|--|---------------|
| Z344      | A. District Staffing Total Salaries<br>1. School CIS Salary Maint Total<br>[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br><br>6.536 * 67,585.00 * 1.00   | \$ 441,735.56 |
| Z345      | 2. School CIS Salary Increase<br>(((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]<br><br>((6.536 * 68,937.00) * (1.00 + 0.00)) - 441,735.56   | \$ 8,836.67   |
| Z371      | 3. Total CAS Salary Maint<br>[Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]<br><br>10,433.38 + 29,494.37   | \$ 39,927.75  |
| Z372      | 4. Total CAS Salary Inc<br>[Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]<br><br>208.63 + 589.77   | \$ 798.40     |
| Z373      | 5. Total CLS Salary Maint<br>[School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total]<br><br>86,784.57 + 8,242.11 + 1,502.97 + 2,860.50 + 14,787.32 | \$ 114,177.47 |
| Z374      | 6. Total CLS Salary Increase<br>[School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total]<br><br>1,736.30 + 164.90 + 30.07 + 57.23 + 295.85                    | \$ 2,284.35   |
| Z375      | 7. TOTAL Salaries<br>[School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc]<br><br>441,735.56 + 8,836.67 + 39,927.75 + 798.40 + 114,177.47 + 2,284.35   | \$ 607,760.20 |

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|      |  |    |            |
|------|--|----|------------|
|      | <b>B. Staff Units Insurance, Payroll Taxes, and Benefits</b>   |    |            |
| Z376 | 1. CIS/CAS Insurance Maint Total<br>([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance]<br><br>(6.536 + 0.398) * 12,000.00   | \$ | 83,208.00  |
| Z377 | 2. CIS/CAS Insurance Inc Total<br>(((School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total]<br><br>((6.536 + 0.398) * (11,616.00 * 1.02)) - 83,208.00   | \$ | -1,051.75  |
| Z378 | 3. CLS Insurance Maint Total<br>[District Total CLS FTE] * [CLS Health Insurance]<br><br>2.355 * 12,000.00   | \$ | 28,260.00  |
| Z379 | 4. CLS Insurance Inc Total<br>([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total]<br><br>(2.355 * 11,616.00 * 1.430) - 28,260.00   | \$ | 10,858.62  |
| Z380 | 5. CIS/CAS Benefits Maint Total<br>([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint]<br><br>(441,735.56 + 39,927.75) * 0.22710   | \$ | 109,385.74 |
| Z381 | 6. CIS/CAS Benefits Inc Total<br>([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc]<br><br>(8,836.67 + 798.40) * 0.22070  | \$ | 2,126.46   |
| Z382 | 7. CLS Benefits Maint Total<br>[Total CLS Salary Maint] * [CLS - Benefits Maint]<br><br>114,177.47 * 0.22750   | \$ | 25,975.37  |
| Z383 | 8. CLS Benefits Inc Total<br>[Total CLS Salary Inc] * [CLS - Benefits Inc]<br><br>2,284.35 * 0.19250   | \$ | 439.74     |
| Z384 | 9. TOTAL Benefits<br>[CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total]<br><br>83,208.00 + -1,051.75 + 28,260.00 + 10,858.62 + 109,385.74 + 2,126.46 + 25,975.37 + 439.74 | \$ | 259,202.18 |

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|---|--|---|
| <p>Z345pd</p><br><p>Z381pd</p><br><p>3100pd</p> | <p>C. Professional Learning Days - General Apportionment</p> <p>1. Professional Learning Days Salaries</p> <p>(((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]</p> <p>(((6.536 * 68,937.00) * (1.00 + 0.00)) / 180.00) * 3.00</p> <p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>[School CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>7,509.54 * 0.22070</p> <p>3. Total General Apportionment Professional Learning Days</p> <p>[School CIS PD Salary] + [CIS PD Benefits]</p> <p>7,509.54 + 1,657.36</p> | <p>\$</p> <p>7,509.54</p><br><p>\$</p> <p>1,657.36</p><br><p>\$</p> <p>9,166.90</p> |
| <p>Z385</p><br><p>Z386</p><br><p>Z387</p>       | <p>D. Running Start (Community and Technical College FTEs)</p> <p>1. Run Start-Reg</p> <p>[Enroll Run Start] * [Run Start - Reg Rate]</p> <p>0.00 * 8,726.20</p> <p>2. Run Start-CTE</p> <p>[Enroll Run Start CTE] * [Run Start - CTE Rate]</p> <p>0.00 * 9,718.57</p> <p>3. Total Run Start</p> <p>[Run Start-Reg] + [Run Start-CTE]</p> <p>0.00 + 0.00</p>   | <p>\$</p> <p>0.00</p><br><p>\$</p> <p>0.00</p><br><p>\$</p> <p>0.00</p>             |
| <p>Z389</p><br><p>Z340</p><br><p>Z342</p>       | <p>E. Dropout Reengagement</p> <p>1. Reengage - Reg</p> <p>[Enroll Program 1418 Reg] * [Run Start - Reg Rate]</p> <p>0.00 * 8,726.20</p> <p>2. Reengage - CTE</p> <p>[Enroll Program 1418 CTE] * [Run Start - CTE Rate]</p> <p>0.00 * 9,718.57</p> <p>3. Total Reengage</p> <p>[Reengage - Reg] + [Reengage - CTE]</p> <p>0.00 + 0.00</p>  | <p>\$</p> <p>0.00</p><br><p>\$</p> <p>0.00</p><br><p>\$</p> <p>0.00</p>             |
| <p>Z343</p>                                     | <p>F. Alternative Learning Experience Program Funding</p> <p>1. Enroll K-12 Total ALE</p> <p>([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate]</p> <p>(0.00 + 0.00 + 0.00) * 8,726.20</p>   | <p>\$</p> <p>0.00</p>   |

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| <p>M8</p> <p>M16</p> <p>M91</p> <p>Z390</p>     | <p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC<br/>                 [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]<br/><br/>                 13,239.90 + 35,973.80 + 14,214.68 + 2,024.76 + 28,153.00 + 2,198.66 + 17,821.46 + 12,345.96</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC<br/>                 [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]<br/><br/>                 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>3. Small School District and Remote &amp; Necessary MSOC enhancement<br/>                 ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]<br/><br/>                 (0.500 + 0.000) * 12,386.80</p> <p>4. Total GenEd MSOC<br/>                 [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]<br/><br/>                 125,972.22 + 0.00 + 6,193.40</p> | <p>\$ 125,972.22</p> <p>\$ 0.00</p> <p>\$ 6,193.40</p> <p>\$ 132,165.62</p> |
| <p>Z123</p> <p>Z137</p> <p>Z109</p> <p>144A</p> | <p>H. Career &amp; Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total<br/>                 [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]<br/><br/>                 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>2. Grades 9 - 12 Exploratory Career &amp; Technical Education - Total<br/>                 [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]<br/><br/>                 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>3. Skills Center Total<br/>                 [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]<br/><br/>                 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center<br/>                 [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]<br/><br/>                 0.00 + 0.00 + 0.00</p>                    | <p>\$ 0.00</p> <p>\$ 0.00</p> <p>\$ 0.00</p> <p>\$ 0.00</p>                 |

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**IV. Guaranteed Entitlement**

| Item Code | Amount   |                 |
|-----------|--|-----------------|
| A.Totals  |  |                 |
| m49       | 1. Total Guaranteed Entitlement<br>[Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD]<br><br>3,481.85 + 278.51 + 607,760.20 + 259,202.18 + 0.00 + 0.00 + 0.00 + 132,165.62 + 0.00 + 0.00 + 0.00 + 9,166.90 | \$ 1,012,055.26 |
| Z457      | 2. Guar Entlmnt per Student<br>[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]<br><br>1,012,055.26 / 94.00   | \$ 10,766.55    |
| Z246      | 3. Total BEA per SpEd student<br>[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]<br><br>5,748.02 + 2,413.55 + 35.77 + 1,340.13 + 90.06  | \$ 9,627.53     |
|           | 4. Computation of State Funded Support Computation of State Funded Support   |                 |
|           | a. Local Deductible Revenue Sources  |                 |
| A24       | i. 1400 Local In-Lieu-of Taxes   | \$ 0.00         |
| A27       | ii. 5400 Federal In-Lieu-of Taxes  | \$ 0.00         |
| Z292      | iii. Total Deductible Revenue<br>[1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]<br><br>0.00 + 0.00  | \$ 0.00         |
| A34       | b. BEA Reduce/Delay  | \$ 0.00         |
| Z288      | c. General Apportionment Allocation for Special Ed Account 3121<br>[SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]<br><br>111,066.69 * 0.21610   | \$ 24,001.51    |
| A28       | d. Federal Forest Account 5500 Deduction   | \$ 0.00         |
| Z456      | e. Fire District Payment<br>[Enroll Fire Dist] * [Fire Dist Rate]<br><br>0.00 * 1.10   | \$ 0.00         |
| A30h      | f. Estimated Hold Harmless   | \$ 0.00         |
| M70       | g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100<br>[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] + [Estimated Hold Harmless]<br><br>1,012,055.26 - 0.00 - 0.00 - 24,001.51 - 0.00 + 0.00 + 0.00   | \$ 988,053.75   |

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**1191 SC – Skill Center**

| Item Code |  | Amount  |
|-----------|--|---------|
| Z096      | A. Skill Center – Certificated Instructional Staff (CIS) District Total<br>1. Skill CIS Salary Maint<br>[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br>0.000 * 67,585.00 * 1.00 | \$ 0.00 |
| Z097      | 2. Skill CIS Salary Inc<br>(( [Skills Center CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]<br>((0.000 * 68,937.00) * (1.00 + 0.00)) - 0.00      | \$ 0.00 |
| Z098      | 3. Skill CIS Salary Total<br>[Skills CIS Salary Maint] + [Skills CIS Salary Inc]<br>0.00 + 0.00  | \$ 0.00 |
| Z099      | B. Skill Center – Certificated Administrative Staff (CAS)<br>1. Skill CAS Salary Maint<br>[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]<br>0.000 * 100,321.00 * 1.00                 | \$ 0.00 |
| Z100      | 2. Skill CAS Salary Inc<br>[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]<br>0.000 * 102,327.00 * 1.00 - 0.00  | \$ 0.00 |
| Z101      | 3. Skill CAS Salary Total<br>[Skills CAS Salary Maint] + [Skills CAS Salary Inc]<br>0.00 + 0.00  | \$ 0.00 |
| 111A      | C. Skill Center - Classified Staff (CLS)<br>1. Skill CLS Salary Maint Total<br>[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]<br>0.000 * 48,483.00 * 1.00                             | \$ 0.00 |
| 110A      | 2. CAS Salary Increase<br>[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]<br>0.000 * 49,453.00 * 1.00 - 0.00  | \$ 0.00 |
| 112A      | 3. Subtotal CTE CAS Salary<br>[Skills CLS Salary Maint] + [Skills CLS Salary Inc]<br>0.00 + 0.00   | \$ 0.00 |

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|      |   |    |      |
|------|---|----|------|
|      | D. Staff Units Insurance, Payroll Taxes, and Benefits   |    |      |
| Z102 | 1. Skill Cert Insurance<br>[Skills Center CIS CAS FTE] * [Certificated Health Insurance]<br><br>0.000 * 12,000.00   | \$ | 0.00 |
| Z103 | 2. Skill Cert Insurance Inc<br>([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor])<br>- [Skills Cert Insurance]<br><br>(0.000 * 11,616.00 * 1.02) - 0.00   | \$ | 0.00 |
| Z104 | 3. Skill Cert Benefits Maint<br>([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint]<br><br>(0.00 + 0.00) * 0.22710   | \$ | 0.00 |
| Z105 | 4. Skill Cert Benefits Inc<br>([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]<br><br>(0.00 + 0.00) * 0.22070   | \$ | 0.00 |
| 108A | 5. Classified Insurance Benefits<br>[Skills Center CLS FTE] * [CLS Health Insurance]<br><br>0.000 * 12,000.00   | \$ | 0.00 |
| 109A | 6. Classified Insurance Benefits - Increase<br>([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance]<br><br>(0.000 * 11,616.00 * 1.430) - 0.00  | \$ | 0.00 |
| 107A | 7. Classified - Payroll Tax and Benefits<br>[Skills CLS Salary Maint] * [CLS - Benefits Maint]<br><br>0.00 * 0.22750  | \$ | 0.00 |
| 106A | 8. Classified - Payroll Tax and Benefits - Increase<br>[Skills CLS Salary Inc] * [CLS - Benefits Inc]<br><br>0.00 * 0.19250   | \$ | 0.00 |
| Z106 | 9. Skill insurance/Benefits Total<br>[Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc]<br><br>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 | \$ | 0.00 |

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| <p>Z097pd</p> <p>Z105pd</p> <p>3045pd</p> | <p>E. Professional Learning Days - Skill Center</p> <p>1. Professional Learning Days Salaries<br/> <math display="block">\frac{(((\text{Skills Center CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}</math> <math display="block">(((0.000 * 68,937.00) * (1.00 + 0.00)) / 180.00) * 3.00</math></p> <p>2. Professional Learning Day - Payroll Tax and Benefits<br/> <math display="block">[\text{Skill CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]</math> <math display="block">0.00 * 0.22070</math></p> <p>3. Total Skill Center Professional Learning Days<br/> <math display="block">[\text{Skill CIS PD Salary}] + [\text{Skill CIS PD Benefits}]</math> <math display="block">0.00 + 0.00</math></p> | <p>\$</p> <p>\$</p> <p>\$</p> <p>0.00</p> <p>0.00</p> <p>0.00</p> |
| <p>M40</p> <p>Z108</p>                    | <p>F. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Skill Center: Total Allocated MSOC<br/> <math display="block">[\text{Total MSOC Technology-Skills}] + [\text{Total MSOC Utilities-Skills}] + [\text{Total MSOC Curriculum-Skills}] + [\text{Total MSOC Other Supplies-Skill}] + [\text{Total MSOC Library-Skill}] + [\text{Total MSOC Prof Dvlp-Skills}] + [\text{Total MSOC Facilities-Skills}] + [\text{Total MSOC Districtwide-Skills}]</math> <math display="block">0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</math></p> <p>2. Skill Center Substitutes<br/> <math display="block">[\text{Skills Center Teacher FTE}] * [\text{Substitutes Days}] * [\text{Substitutes Rate}]</math> <math display="block">0.000 * 4.000 * 151.86</math></p>   | <p>\$</p> <p>\$</p> <p>0.00</p> <p>0.00</p>                       |
| <p>Z109</p>                               | <p>G. Total</p> <p>1. Skill Center Total<br/> <math display="block">[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills insurance/Benefits Total}] + [\text{Total MSOC -Skills}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]</math> <math display="block">0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</math></p>   | <p>\$</p> <p>0.00</p>   |



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**1191 MSCTE**

**Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

| Item Code |   | Amount  |
|-----------|---|---------|
| Z110      | A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)<br>1. CTE 7-8 CIS Salary Maint<br>[CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br><br>0.000 * 67,585.00 * 1.00 | \$ 0.00 |
| Z111      | 2. CTE 7-8 CIS Salary Inc<br>(((CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint]<br><br>((0.000 * 68,937.00) * (1.00 + 0.00)) - 0.00                              | \$ 0.00 |
| Z112      | 3. CTE 7-8 CIS Salary Total<br>[CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc]<br><br>0.00 + 0.00   | \$ 0.00 |
| Z113      | B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)<br>1. CTE 7-8 CAS Salary Maint<br>[CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]<br><br>0.000 * 100,321.00 * 1.00 | \$ 0.00 |
| Z114      | 2. CTE 7-8 CAS Salary Inc<br>[CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]<br><br>0.000 * 102,327.00 * 1.00 - 0.00  | \$ 0.00 |
| Z115      | 3. CTE 7-8 CAS Salary Total<br>[CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]<br><br>0.00 + 0.00   | \$ 0.00 |
| 021A      | C. CTE 7-8 - Classified Staff (CLS)<br>1. CLS Salary Maintenance Total<br>[CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]<br><br>0.000 * 48,483.00 * 1.00   | \$ 0.00 |
| 020A      | 2. CLS Salary Increase<br>[CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]<br><br>0.000 * 49,453.00 * 1.00 - 0.00  | \$ 0.00 |
| 022A      | 3. Subtotal CTE CLS Salary<br>[CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]<br><br>0.00 + 0.00  | \$ 0.00 |

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|------|---|----|------|
|      | D. Staff Units Insurance, Payroll Taxes, and Benefits   |    |      |
| Z116 | 1. CTE 7-8 Cert Insurance<br>[CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]<br><br>0.000 * 12,000.00   | \$ | 0.00 |
| Z117 | 2. CTE 7-8 Cert Insurance Inc<br>([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) -<br>[CTE 7-8 Cert Insurance]<br><br>(0.000 * 11,616.00 * 1.02) - 0.00  | \$ | 0.00 |
| Z118 | 3. CTE 7-8 Cert Benefits Maint<br>([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]<br><br>(0.00 + 0.00) * 0.22710   | \$ | 0.00 |
| Z119 | 4. CTE 7-8 Cert Benefits Inc<br>([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]<br><br>(0.00 + 0.00) * 0.22070   | \$ | 0.00 |
| 018A | 5. Classified Insurance Benefits<br>[CTE 7-8 CLS FTE] * [CLS Health Insurance]<br><br>0.000 * 12,000.00   | \$ | 0.00 |
| 019A | 6. Classified Insurance Benefits - Increase<br>([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS<br>Insurance]<br><br>(0.000 * 11,616.00 * 1.430) - 0.00  | \$ | 0.00 |
| 016A | 7. Classified - Payroll Tax and Benefits<br>[CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]<br><br>0.00 * 0.22750   | \$ | 0.00 |
| 015A | 8. Classified - Payroll Tax and Benefits - Increase<br>[CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]<br><br>0.00 * 0.19250  | \$ | 0.00 |
| Z120 | 9. CTE 7-8 insurance/Benefits Total<br>[CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint]<br>+ [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc]<br>+ [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc]<br><br>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 | \$ | 0.00 |

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|        |  |    |      |
|--------|--|----|------|
| Z111pd | E. Professional Learning Days - CTE 7-8<br>1. Professional Learning Days Salaries<br>(((CTE 7-8 CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]  | \$ | 0.00 |
|        | ((0.000 * 68,937.00) * (1.00 + 0.00)) / 180.00 * 3.00  |    |      |
| Z119pd | 2. Professional Learning Day - Payroll Tax and Benefits<br>[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]  | \$ | 0.00 |
|        | 0.00 * 0.22070   |    |      |
| 3034pd | 3. Total CTE 7-8 Professional Learning Days<br>[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]   | \$ | 0.00 |
|        | 0.00 + 0.00  |    |      |
| Z164   | F. Other Generated Entitlements<br>1. Total MSOC CTE 7-8<br>[Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] | \$ | 0.00 |
|        | 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00  |    |      |
| Z122   | 2. CTE 7-8 Substitutes<br>[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]  | \$ | 0.00 |
|        | 0.000 * 4.000 * 151.86   |    |      |
| Z123   | G. Grades 7-8 Exploratory Career & Technical Education - Total<br>1. CTE 7-8 Total<br>[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]   | \$ | 0.00 |
|        | 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00   |    |      |

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**1191 CTE**

**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

| Item Code |  | Amount  |
|-----------|--|---------|
| Z124      | A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)<br>1. CTE 9-12 CIS Salary Maint<br>[CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br>0.000 * 67,585.00 * 1.00 | \$ 0.00 |
| Z125      | 2. CTE 9-12 CIS Salary Inc<br>(((CTE 9-12 CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint]<br>((0.000 * 68,937.00) * (1.00 + 0.00)) - 0.00          | \$ 0.00 |
| Z126      | 3. CTE 9-12 CIS Salary Total<br>[CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]<br>0.00 + 0.00   | \$ 0.00 |
| Z127      | B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)<br>1. CTE 9-12 CAS Salary Maint<br>[CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]<br>0.000 * 100,321.00 * 1.00   | \$ 0.00 |
| Z128      | 2. CTE 9-12 CAS Salary Inc<br>[CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint]<br>0.000 * 102,327.00 * 1.00 - 0.00  | \$ 0.00 |
| Z129      | 3. CTE 9-12 CAS Salary Total<br>[CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]<br>0.00 + 0.00   | \$ 0.00 |
| 036A      | C. CTE 9-12 - Classified Staff (CLS)<br>1. CLS Salary Maintenance Total<br>[CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]<br>0.000 * 48,483.00 * 1.00  | \$ 0.00 |
| 035A      | 2. CLS Salary Increase<br>[CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]<br>0.000 * 49,453.00 * 1.00 - 0.00   | \$ 0.00 |
| 037A      | 3. Subtotal CTE CLS Salary<br>[CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]<br>0.00 + 0.00   | \$ 0.00 |

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|------|--|----|------|
|      | D. Staff Units Insurance, Payroll Taxes, and Benefits  |    |      |
| Z130 | 1. CTE 9-12 Cert Insurance<br>[CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]<br><br>0.000 * 12,000.00  | \$ | 0.00 |
| Z131 | 2. CTE 9-12 Cert Insurance Inc<br>([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) -<br>[CTE 9-12 Cert Insurance]<br><br>(0.000 * 11,616.00 * 1.02) - 0.00  | \$ | 0.00 |
| Z132 | 3. CTE 9-12 Cert Benefits Maint<br>([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits<br>Maint]<br><br>(0.00 + 0.00) * 0.22710  | \$ | 0.00 |
| Z133 | 4. CTE 9-12 Cert Benefits Inc<br>([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]<br><br>(0.00 + 0.00) * 0.22070   | \$ | 0.00 |
| 033A | 5. Classified Insurance Benefits<br>[CTE 9-12 CLS FTE] * [CLS Health Insurance]<br><br>0.000 * 12,000.00   | \$ | 0.00 |
| 034A | 6. Classified Insurance Benefits - Increase<br>([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12<br>CLS Insurance]<br><br>(0.000 * 11,616.00 * 1.430) - 0.00   | \$ | 0.00 |
| 031A | 7. Classified - Payroll Tax and Benefits<br>[CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]<br><br>0.00 * 0.22750   | \$ | 0.00 |
| 030A | 8. Classified - Payroll Tax and Benefits - Increase<br>[CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]<br><br>0.00 * 0.19250  | \$ | 0.00 |
| Z134 | 9. CTE 9-12 insurance/Benefits Total<br>[CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits<br>Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS<br>Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc]<br><br>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 | \$ | 0.00 |

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|        |   |    |      |
|--------|---|----|------|
| Z125pd | E. Professional Learning Days - CTE 9-12<br>1. Professional Learning Days Salaries<br>((( [CTE 9-12 CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]                                     | \$ | 0.00 |
| Z133pd | (((0.000 * 68,937.00) * (1.00 + 0.00)) / 180.00) * 3.00   |    |      |
|        | 2. Professional Learning Day - Payroll Tax and Benefits<br>[CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]  | \$ | 0.00 |
| 3031pd | 0.00 * 0.22070  |    |      |
|        | 3. Total CTE 9-12 Professional Learning Days<br>[CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]   | \$ | 0.00 |
|        | 0.00 + 0.00   |    |      |
| 146A   | F. Other Generated Entitlements<br>1. Materials, Supplies, and Operating Costs (MSOC)<br>[Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep]  | \$ | 0.00 |
|        | 0.00 + 0.00   |    |      |
| Z136   | 2. CTE 9-12 Substitutes<br>([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])  | \$ | 0.00 |
|        | (0.000 + 0.000) * (4.000 * 151.86)  |    |      |
| Z137   | G. Grades 9 - 12 Exploratory Career & Technical Education - Total<br>[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] | \$ | 0.00 |
|        | 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00  |    |      |

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**II. Special Education Excess Cost Allocation – Acct 4121**

| Item Code |  | Amount        |
|-----------|--|---------------|
| B9        | A. Enroll SpEd Birth - Age 2   | 0.00          |
| B1        | B. Enroll SpEd 3-PK  | 0.00          |
| B2L1      | C. Kindergarten - Age 21 LRE1  | 12.69         |
| B2        | D. Kindergarten - Age 21 Other   | 0.00          |
| Z272      | E. Enroll BEA Resident<br>[Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]<br>94.00 + 0.00   | 94.00         |
| Z273      | F. Enroll SpEd% K-21<br>([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident]<br>(12.69 + 0.00) / 94.00   | 0.1350        |
| Z274E     | G. SpEd K-21 Excess%<br>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0<br><br>IF 0.1350 > 0.13500 THEN 0.1350 - 0.13500 ELSE 0   | 0.0000        |
| Z246      | H. Total BEA per SpEd student<br>[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]<br>5,748.02 + 2,413.55 + 35.77 + 1,340.13 + 90.06  | \$ 9,627.53   |
| Z277      | I. SpEd 3-PK Allocation<br>IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor])<br><br>IF 0.00 > 0 THEN 0.00 * 0.00 * 1.15 ELSE (0.00 * 9,627.53 * 1.15) | \$ 0.00       |
| Z278      | J. Age K-21 Allocation<br>1. Fed Funds Integration Rate  | \$ 21.39      |
| Z280L1    | 2. Age K-21 LRE1 Allocation  | \$ 122,818.22 |

|       |  |    |      |
|-------|--|----|------|
| Z280  | <p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1]</p> <p>IF 0.00 &gt; 0 THEN ((0.00 * 1.0075) - 21.39) * 12.69 ELSE ((9,627.53 * 1.0075) - 21.39) * 12.69</p> <p>3. Age K-21 Other Allocation</p>   | \$ | 0.00 |
| Z280E | <p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other]</p> <p>IF 0.00 &gt; 0 THEN ((0.00 * 0.9950) - 21.39) * 0.00 ELSE ((9,627.53 * 0.9950) - 21.39) * 0.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] &gt; [SpEd Max Fund %] THEN (((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1350 &gt; 0.13500 THEN (((122,818.22 + 0.00) * -1) / 0.1350) * 0.0000 ELSE 0</p> | \$ | 0.00 |

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|-----|---|----|------------|
| B4  | K. State Safety Net Award   | \$ | 0.00       |
| N7  | <p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>0.00 + 122,818.22 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> | \$ | 122,818.22 |
| N8  | <p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,627.53 * 1.15</p>  | \$ | 0.00       |
| N10 | <p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>122,818.22 + 0.00</p>   | \$ | 122,818.22 |

**Account 3121 Special Education, General Apportionment**

| Item Code |  | Amount        |
|-----------|--|---------------|
| B2T       | <p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>12.69 + 0.00</p>   | 12.69         |
| Z284      | <p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 &gt; 0 THEN 0.00 * 12.69 ELSE 9,627.53 * 12.69</p> | \$ 122,173.36 |



|      |  |               |
|------|--|---------------|
| N9   | Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate  | 0.1000        |
| Z286 | R. SpEd Gen Apport Instruct<br>[SpEd Gen Apport] / (1 + [Districtwide Allow])<br>122,173.36 / (1 + 0.1000)                                     | \$ 111,066.69 |
| B8   | S. % Student Av. Enrollment in Sp. Ed. Instr.  | 0.21610       |
| Z288 | T. General Apportionment Allocation for Special Ed Account 3121<br>[SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]<br>111,066.69 * 0.21610 | \$ 24,001.51  |
| Z291 | Total program 21<br>[Total 4121] + [Gen Apport 3121]<br>122,818.22 + 24,001.51   | \$ 146,819.73 |

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**III. Special Education BEA Rate per Student Calculation - Acct 4121**

**BEA Calculated Staff Units**

| Item Code |  | Amount   |
|-----------|--|----------|
| Z219      | CIS BEA FTE K-3<br>$([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(33.00 + 13.00 + 13.00 + 9.00) * 0.071170$   | 4.840    |
| Z220      | CIS BEA FTE 4<br>$[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $14.00 * 0.04600$   | 0.644    |
| Z221      | CIS BEA FTE 5-6<br>$[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $12.00 * 0.04600$   | 0.552    |
| Z222      | CIS BEA FTE 7-8<br>$[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $0.00 * 0.04623$  | 0.000    |
| Z223      | CIS BEA FTE 9-12<br>$([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.04857$ | 0.000    |
| Z224      | CIS BEA FTE K-12<br>$([\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(4.840 + 0.644 + 0.552 + 0.000 + 0.000) / 94.00$   | 0.064213 |
| Z555      | CAS BEA FTE K-3<br>$([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(33.00 + 13.00 + 13.00 + 9.00) * 0.004334$  | 0.295    |
| Z555Z4    | CAS BEA FTE 4<br>$[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $14.00 * 0.00399$   | 0.056    |
| Z555Z6    | CAS BEA FTE 5-6<br>$[\text{Enroll 5-6}] * [\text{SpEd CAS BEA Ratio 5-6}]$ $12.00 * 0.00399$   | 0.048    |

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|         |  |          |
|---------|--|----------|
| Z555Z8  | CAS BEA FTE 7-8<br>[Enroll 7-8] * [SpEd CAS BEA Ratio 7-8]<br>0.00 * 0.00399   | 0.000    |
| Z555Z12 | CAS BEA FTE 9-12<br>([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12]<br>(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.00402 | 0.000    |
| 593X    | CAS Special Ed BEA Rate (K-12)<br>([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE]<br>(0.295 + 0.056 + 0.048 + 0.000 + 0.000) / 94.00  | 0.004245 |
| Z556    | CLS BEA FTE K-3<br>([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3]<br>(33.00 + 13.00 + 13.00 + 9.00) * 0.018204   | 1.238    |
| Z556Z4  | CLS BEA FTE 4<br>[Enroll 4] * [SpEd CLS BEA Ratio 4]<br>14.00 * 0.01721  | 0.241    |
| Z556Z6  | CLS BEA FTE 5-6<br>[Enroll 5-6] * [SpEd CLS BEA Ratio 5-6]<br>12.00 * 0.01721  | 0.207    |
| Z556Z8  | CLS BEA FTE 7-8<br>[Enroll 7-8] * [SpEd CLS BEA Ratio 7-8]<br>0.00 * 0.01700   | 0.000    |
| Z556Z12 | CLS BEA FTE 9-12<br>([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12]<br>(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.01710 | 0.000    |
| 594X    | CLS Special Ed BEA Rate (K-12)<br>([CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE]<br>(1.238 + 0.241 + 0.207 + 0.000 + 0.000) / 94.00  | 0.017936 |

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**Salary Allocation**

| Item Code |   | Amount      |
|-----------|---|-------------|
| Z225      | CIS BEA Salary Maint Total<br>[CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base]<br>0.064213 * 67,585.00 * 1.00  | \$ 4,339.84 |
| Z226      | CIS BEA Salary Inc Total<br>((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total])<br>((0.064213 * 68,937.00) * (1.00 + 0.00)) - 4,339.84 | \$ 86.81    |
| Z227      | CIS BEA Salary Total<br>[CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total]<br>4,339.84 + 86.81   | \$ 4,426.65 |
| Z228      | CAS BEA Salary Maint Total<br>[CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base]<br>0.004245 * 100,321.00 * 1.00  | \$ 425.86   |
| Z229      | CAS BEA Salary Inc Total<br>[CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total]<br>0.004245 * 102,327.00 * 1.00 - 425.86   | \$ 8.52     |
| Z230      | CAS BEA Salary Total<br>[CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total]<br>425.86 + 8.52  | \$ 434.38   |
| Z231      | CLS BEA Salary Maint Total<br>[CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base]<br>0.017936 * 48,483.00 * 1.00   | \$ 869.59   |
| Z232      | CLS BEA Salary Inc Total<br>[CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total]<br>0.017936 * 49,453.00 * 1.00 - 869.59  | \$ 17.40    |
| Z233      | CLS BEA Salary Total<br>[CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total]<br>869.59 + 17.40   | \$ 886.99   |
| Z234      | TOTAL Salary BEA  | \$ 5,748.02 |

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,426.65 + 434.38 + 886.99

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**Benefits Allocation**

| Item Code |   | Amount      |
|-----------|---|-------------|
| Z235      | 1. CIS/CAS BEA Insurance Maint Total<br>([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance]<br>(0.064213 + 0.004245) * 12,000.00  | \$ 821.50   |
| Z236      | 2. CIS/CAS BEA Insurance Inc Total<br>((([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor]))) - [CIS/CAS BEA Insurance Maint Total]<br>((0.064213 + 0.004245) * (11,616.00 * 1.02)) - 821.50 | \$ -10.39   |
| Z237      | 3. CLS BEA Insurance Maint Total<br>[CLS BEA FTE K-12] * [CLS Health Insurance]<br>0.017936 * 12,000.00   | \$ 215.23   |
| Z238      | 4. CLS BEA Insurance Inc Total<br>([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total]<br>(0.017936 * 11,616.00 * 1.430) - 215.23  | \$ 82.70    |
| Z239      | 5. CIS/CAS BEA Benefits Maint Total<br>([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint]<br>(4,339.84 + 425.86) * 0.22710  | \$ 1,082.29 |
| Z240      | 6. CIS/CAS BEA Benefits Inc Total<br>([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc]<br>(86.81 + 8.52) * 0.22070   | \$ 21.04    |
| Z241      | 7. CLS BEA Benefits Maint Total<br>[CLS BEA Salary Maint Total] * [CLS - Benefits Maint]<br>869.59 * 0.22750  | \$ 197.83   |
| Z242      | 8. CLS BEA Benefits Inc Total<br>[CLS BEA Salary Inc Total] * [CLS - Benefits Inc]<br>17.40 * 0.19250   | \$ 3.35     |
| Z243      | 9. TOTAL Benefits BEA   | \$ 2,413.55 |

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

821.50 + -10.39 + 215.23 + 82.70 + 1,082.29 + 21.04 + 197.83 + 3.35

**Substitutes BEA**

| Item Code   | Amount   |
|---|----------|
| Z244<br>Substitutes BEA<br>$([CIS\ BEA\ FTE\ K-12] * [Teachers\ %]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.064213 * 0.9170) * (4.000 * 151.86)$ | \$ 35.77 |

**MSOC BEA**

| Item Code   | Amount      |
|---|-------------|
| Z245<br>MSOC BEA Per Student<br>$((([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] * [MSOC-Reg]) + (([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci])) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $((94.00 * 1,340.13) + ((0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 184.09)) / 94.00$ | \$ 1,340.13 |
| Z226pd<br>Professional Learning Days - Special Ed BEA<br>1. Professional Learning Days Salaries<br>$((( [CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.064213 * 68,937.00) * (1.00 + 0.00)) / 180.00) * 3.00$   | \$ 73.78    |
| Z240pd<br>2. Professional Learning Day - Payroll Tax and Benefits<br>[CIS BEA PD Salary] * [CIS/CAS - Benefits Inc]<br>73.78 * 0.22070  | \$ 16.28    |
| 4120pd<br>3. Total SpEd BEA Professional Learning Days<br>[CIS BEA PD Salary] + [CIS BEA PD Benefits]<br>73.78 + 16.28  | \$ 90.06    |

**3. BEA Rate for Special Education**

| Item Code   | Amount      |
|---|-------------|
| Z246<br>3. Total BEA per SpEd student<br>[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]<br>5,748.02 + 2,413.55 + 35.77 + 1,340.13 + 90.06 | \$ 9,627.53 |
| Z246<br>H. Total BEA per SpEd student<br>[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]<br>5,748.02 + 2,413.55 + 35.77 + 1,340.13 + 90.06 | \$ 9,627.53 |

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**IV. Learning Assistance Program (LAP) – Acct 4155**

**LAP Regular Calculations**

| Item Code |   | Amount       |
|-----------|---|--------------|
| Z067      | A. Eligible Students - Regular LAP Students<br>[Enroll Total PY for LAP] * [LAP District Poverty %]<br><br>94.00 * 0.2762   | 25.96        |
| Z068      | B. Formulated Staffing Units - Regular LAP CIS FTE<br>[LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year]<br><br>25.96 * 2.39750 * 36.00 / 15.00 / 900.00 | 0.166        |
| Z069      | C. LAP CIS Salary Maint<br>[LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br><br>0.166 * 67,585.00 * 1.00   | \$ 11,219.11 |
| Z070      | D. LAP CIS Salary Inc<br>(([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]<br><br>((0.166 * 68,937.00) * (1.00 + 0.00)) - 11,219.11   | \$ 224.43    |
| Z071      | E. LAP CIS Insurance Benefits<br>[LAP CIS FTE] * [Certificated Health Insurance]<br><br>0.166 * 12,000.00   | \$ 1,992.00  |
| Z072      | F. LAP CIS Insurance Benefits Increase<br>([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance]<br><br>(0.166 * 11,616.00 * 1.02) - 1,992.00           | \$ -25.18    |
| Z073      | G. LAP CIS Payroll Tax and Benefits Maint<br>[LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]<br><br>11,219.11 * 0.22710   | \$ 2,547.86  |
| Z074      | H. LAP CIS Payroll Tax and Benefits - Increase<br>[LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]<br><br>224.43 * 0.22070   | \$ 49.53     |



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|        |   |              |
|--------|---|--------------|
| M56    | I. Learning Assistance Program: Total Allocated MSOC<br>[Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]<br><br>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 | \$ 0.00      |
| Z070pd | J. Professional Learning Days - LAP<br>1. Professional Learning Days Salaries<br>(((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]<br><br>(((0.166 * 68,937.00) * (1.00 + 0.00)) / 180.00) * 3.00  | \$ 190.73    |
| Z074pd | 2. Professional Learning Day - Payroll Tax and Benefits<br>[LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]<br><br>190.73 * 0.22070   | \$ 42.09     |
| 4155pd | 3. Total LAP Professional Learning Days<br>[LAP CIS PD Salary] + [LAP CIS PD Benefits]<br><br>190.73 + 42.09  | \$ 232.82    |
| O7     | K. Lap Regular Total<br>[LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD]<br><br>11,219.11 + 224.43 + 1,992.00 + -25.18 + 2,547.86 + 49.53 + 0.00 + 232.82   | \$ 16,240.57 |

**LAP High Poverty Calculations**

| Item Code |   | Amount      |
|-----------|---|-------------|
| Z076      | A. Eligible Students - High Poverty   | 47.00       |
| Z068A     | B. Formulated Staffing Units - High Poverty<br>(((LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]<br><br>((47.00 * 1.10000 * 36.00) / 15.00) / 900.00 | 0.138       |
| Z069hp    | C. School CIS Salary Maint Total<br>[LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br><br>0.138 * 67,585.00 * 1.00  | \$ 9,326.73 |
| Z070hp    | D. CIS Salary Increase<br>(((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]<br><br>((0.138 * 68,937.00) * (1.00 + 0.00)) - 9,326.73       | \$ 186.58   |

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|---------------------------|---|--------------|
| Z071hp                    | E. CIS Insurance Benefits<br>[LAP HiPov CIS FTE] * [Certificated Health Insurance]<br><br>0.138 * 12,000.00   | \$ 1,656.00  |
| Z072hp                    | F. CIS Insurance Benefits Increase<br>([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance]<br><br>(0.138 * 11,616.00 * 1.02) - 1,656.00   | \$ -20.93    |
| Z073hp                    | G. CIS Payroll Tax and Benefits<br>[LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint]<br><br>9,326.73 * 0.22710  | \$ 2,118.10  |
| Z074hp                    | H. CIS Payroll Tax and Benefits - Increase<br>[LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc]<br><br>186.58 * 0.22070   | \$ 41.18     |
| M56hp                     | I. LAP MSOC<br>[Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov]<br><br>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00    | \$ 0.00      |
| Z070hppd                  | J. Professional Learning Days - LAP High Poverty<br>1. Professional Learning Days Salaries<br>(((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]<br><br>(((0.138 * 68,937.00) * (1.00 + 0.00)) / 180.00) * 3.00  | \$ 158.56    |
| Z074hppd                  | 2. Professional Learning Day - Payroll Tax and Benefits<br>[LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc]<br><br>158.56 * 0.22070   | \$ 34.99     |
| 4155hppd                  | 3. Total LAP Professional Learning Days<br>[LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits]<br><br>158.56 + 34.99  | \$ 193.55    |
| O7hp                      | K. Total Learning Assistance Program - High Poverty<br>[LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD]<br><br>9,326.73 + 186.58 + 1,656.00 + -20.93 + 2,118.10 + 41.18 + 0.00 + 193.55 | \$ 13,501.21 |
| <b>LAP Program Totals</b> |   |              |
| 071a                      | Calculated Allotment - Regular & High Poverty<br>[LAP HiPov TOTAL] + [LAP Regular TOTAL]<br><br>13,501.21 + 16,240.57   | \$ 29,741.78 |

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**V. Transitional Bilingual Program (TBIP) – Acct 4165**

| Item Code |   | Amount |
|-----------|---|--------|
| A53       | A. TBIP Kindergarten - Grade 12<br>[Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]<br><br>5.17 + 0.00 + 0.00   | 5.17   |
| A62       | B. TBIP Enroll K-6 Subtotal   | 5.17   |
| Z551      | C. TBIP Staffing Units Grades K-6<br>[Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]<br><br>5.17 * 4.778 * 36.00 / 15.00 / 900.00            | 0.066  |
| A63       | D. TBIP Enroll 7-8 Subtotal   | 0.00   |
| Z551Z8    | E. TBIP Staffing Units Grades 7-8<br>[Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]<br><br>0.00 * 6.778 * 36.00 / 15.00 / 900.00            | 0.000  |
| A64       | F. TBIP Enroll 9-12 Subtotal  | 0.00   |
| Z551Z12   | G. TBIP Staffing Units Grades 9-12<br>[Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]<br><br>0.00 * 6.778 * 36.00 / 15.00 / 900.00         | 0.000  |
| A65       | H. TBIP Exited Kindergarten - Grade 12  | 0.00   |
| Z554      | I. TBIP Staffing Units Exited Students<br>[Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]<br><br>0.00 * 3.000 * 36.00 / 15.00 / 900.00 | 0.000  |
| A66       | J. Total TBIP CIS FTE<br>[TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited]<br><br>0.066 + 0.000 + 0.000 + 0.000   | 0.066  |

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|--------|--|-------------|
| Z078   | K. TBIP CIS Salary Maint<br>[Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br><br>0.066 * 67,585.00 * 1.00  | \$ 4,460.61 |
| Z079   | L. TBIP CIS Salary Inc<br>(((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint]<br><br>((0.066 * 68,937.00) * (1.00 + 0.00)) - 4,460.61  | \$ 89.23    |
| Z080   | M. TBIP CIS Insurance<br>[Total TBIP CIS FTE] * [Certificated Health Insurance]<br><br>0.066 * 12,000.00   | \$ 792.00   |
| Z081   | N. TBIP CIS Insurance Inc<br>([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance]<br><br>(0.066 * 11,616.00 * 1.02) - 792.00   | \$ -10.01   |
| Z082   | O. TBIP CIS Benefits Maint<br>[TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]<br><br>4,460.61 * 0.22710   | \$ 1,013.00 |
| Z083   | P. TBIP CIS Benefits Inc<br>[TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]<br><br>89.23 * 0.22070  | \$ 19.69    |
| M48    | Q. Transitional Bilingual: Total Allocated MSOC<br>[Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP]<br><br>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 | \$ 0.00     |
| Z079pd | R. Professional Learning Days -TBIP<br>1. Professional Learning Days Salaries<br>(((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]<br><br>(((0.066 * 68,937.00) * (1.00 + 0.00)) / 180.00) * 3.00  | \$ 75.83    |
| Z083pd | 2. Professional Learning Day - Payroll Tax and Benefits<br>[TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]<br><br>75.83 * 0.22070  | \$ 16.74    |
| 4165pd | 3. Total TBIP Professional Learning Days<br>[TBIP CIS PD Salary] + [TBIP CIS PD Benefits]<br><br>75.83 + 16.74   | \$ 92.57    |

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|------|--|--------------------|
| Z085 | <p>S. TBIP TOTAL</p> <p>[TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD]</p> <p>4,460.61 + 89.23 + 792.00 + -10.01 + 1,013.00 + 19.69 + 0.00 + 92.57</p> | <p>\$ 6,457.09</p> |
| Z476 | <p>T. TBIP WithHold Amount</p> <p>[TBIP TOTAL] * [TBIP WithHold Factor]</p> <p>6,457.09 * 0.0177</p>   | <p>\$ 114.29</p>   |
| Z477 | <p>U. TBIP Net Total</p> <p>[TBIP TOTAL] - [TBIP WithHold Amount]</p> <p>6,457.09 - 114.29</p>   | <p>\$ 6,342.80</p> |

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**VI. Highly Capable (HiCap) – Acct 4174**

| Item Code | Formula Desc  | Amount      |
|-----------|---|-------------|
| Z086      | A. HiCap Students   | 4.70        |
| Z087      | B. HiCap CIS FTE<br>[HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year]<br><br>4.70 * 2.1590 * 36.00 / 15.00 / 900.00   | 0.027       |
| Z088      | C. HiCap CIS Salary Maint<br>[HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]<br><br>0.027 * 67,585.00 * 1.00   | \$ 1,824.80 |
| Z089      | D. HiCap CIS Salary Inc<br>(((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]<br><br>((0.027 * 68,937.00) * (1.00 + 0.00)) - 1,824.80  | \$ 36.50    |
| Z090      | E. HiCap CIS Insurance<br>[HiCap CIS FTE] * [Certificated Health Insurance]<br><br>0.027 * 12,000.00  | \$ 324.00   |
| Z091      | F. HiCap CIS Insurance Inc<br>([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance]<br><br>(0.027 * 11,616.00 * 1.02) - 324.00   | \$ -4.10    |
| Z092      | G. HiCap CIS Benefits Maint<br>[HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]<br><br>1,824.80 * 0.22710  | \$ 414.41   |
| Z093      | H. HiCap CIS Benefits Inc<br>[HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]<br><br>36.50 * 0.22070   | \$ 8.06     |
| Z094      | I. Total MSOC -HiCap<br>[Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]<br><br>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 | \$ 0.00     |

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|        |   |    |          |
|--------|---|----|----------|
| Z089pd | J. Professional Learning Days - HiCap<br>1. Professional Learning Days Salaries<br>$\frac{(((\text{HiCap CIS FTE}] * [\text{CIS Sal Inc}] * ([\text{Regionalization}] + [\text{Regionalization Experience}]))) / [\text{School Year Total Days}] * [\text{Prof Learning Days}]$                 | \$ | 31.02    |
| Z093pd | 2. Professional Learning Day - Payroll Tax and Benefits<br>[HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]<br>$31.02 * 0.22070$  | \$ | 6.85     |
| 4174pd | 3. Total HiCap Professional Learning Days<br>[HiCap CIS PD Salary] + [HiCap CIS PD Benefits]<br>$31.02 + 6.85$  | \$ | 37.87    |
| Z095   | K. HiCap TOTAL<br>[HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD]<br>$1,824.80 + 36.50 + 324.00 + -4.10 + 414.41 + 8.06 + 0.00 + 37.87$ | \$ | 2,641.54 |

**VII. School Food Service – Acct 4198**

| Item Code |  | Amount  |
|-----------|--|---------|
| S5        | A. Total School Food Service Allocation<br>[Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd]<br>$0.00 + 0.00 + 0.00 + 0.00$ | \$ 0.00 |
| S1        | B. Total Type A Lunches Served<br>[Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate]<br>$0.00 * 0.200000$   | 0.00    |
| S2        | C. Total Reduced Free & Reduced Price Breakfasts Served<br>[Est FRPB] * [Free/Red Bfast Rate]<br>$0.00 * 0.180000$   | 0.00    |
| S3        | D. Total Reduced Price Breakfasts Served<br>[Est RPB] * [Rdcd Only Bfast Rate]<br>$0.00 * 0.30$  | 0.00    |
| S4        | E. Total Reduced Price Grade K-3 Lunches Served (S4)<br>[Est RPL K3] * [Rdcd Only Lunch Rate]<br>$0.00 * 0.2000$   | 0.00    |

**VIII. Transportation - Operations – Acct 4199**

| <b>Item Code</b> |  | <b>Amount</b> |
|------------------|--|---------------|
| I4               | Total Transportation Operations<br>[Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists]<br><br>0.00 + 0.00 | \$ 0.00       |



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| Type    | Number | Message   | Input Value | Comparison Value |
|---------|--------|---|-------------|------------------|
| Warning | W-24   | Why is LAP Prior Year enrollment so different from actual enrollment YTD? | 94.00       | 0.00             |