

SUMMARY

Total Enrollment	122.0
Staff FTE	19.9
Total Revenue	2,414,410
Total Expenses	2,294,281
Net Income	120,129
Revenue Per Pupil	19,790
General Apportionment Per Pupil	11,231
Expenses Per Pupil	18,806

YEAR 2
2022-23

2022-23 Pullman Community Montessori Budget Detail**REVENUES****2000 - LOCAL SUPPORT - NON-TAX**

2200 - Sale Of Goods, Supplies, & Services	-
2500 - Gifts Grants, and Donations (Local)	25,000
2298 - Local lunch sales	21,905

TOTAL 2000 - LOCAL SUPPORT - NON-TAX

\$ 46,905

3000 - STATE REVENUE - GENERAL PURPOSE

3100 - Apportionment	1,370,129
3121 - Special Education - General Apportionment	12,486

TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE

\$ 1,382,615

4000 - STATE REVENUE - SPECIAL PURPOSE

4121 - Special Education - State	172,361
4155 - Learning Assistance	10,966
4165 - Transitional Bilingual	7,714
4174 - Highly Capable	3,621
4199 - Transportation - Operations	48,475
4201 - State - Misc Grants	76,000

Total 4000 - STATE REVENUE - SPECIAL PURPOSE

\$ 319,137

5000 - FEDERAL REVENUE - RESTRICTED

Title I	12,973
Title II	1,608
Title III & IV	10,000
IDEA Funding	14,980
6198 - School Food Services	42,177
CSP	380,000
ESSER	40,015

TOTAL 5000 - FEDERAL REVENUE - RESTRICTED

\$ 501,753

8000 - OTHER ENTITIES

8200 - Private Foundations	164,000
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TOTAL 8000 - OTHER ENTITIES

\$ 164,000

TOTAL REVENUE

\$ 2,414,410

EXPENSES**ADMINISTRATIVE STAFF PERSONNEL COSTS**

Executive Management	94,950
Instructional Management	78,000
Administrative Staff	99,520

TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS**\$ 272,470****INSTRUCTIONAL PERSONNEL COSTS**

Teachers - Regular	401,542
Teachers - SPED	109,267
Teaching Assistants	120,618
Substitute Teachers	11,700

TOTAL INSTRUCTIONAL PERSONNEL COSTS**\$ 643,128****NON-INSTRUCTIONAL PERSONNEL COSTS**

Other - Non-Instructional	124,864
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TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS**\$ 124,864****TOTAL PERSONNEL SALARY COSTS****\$ 1,040,462****PAYROLL TAXES AND BENEFITS**

Social Security	46,769
Medicare	15,087
State Unemployment	14,359
Worker's Compensation Insurance	4,682
SEBB	233,928
SERS (Classified Retirement)	33,734
TRS (Certificated Retirement)	94,706

TOTAL PAYROLL TAXES AND BENEFITS**\$ 443,265****TOTAL PERSONNEL, TAX & BENEFIT EXPENSES****\$ 1,483,726****CONTRACTED SERVICES**

Accounting / Audit	37,500
Legal	8,000
Oversight Fee (3%)	48,773
Substitute Teachers	-
Student Health	-
Back Office	125,800
Special Ed	50,151
Program Support / PD	
Afterschool	39,000
Tech support	-

TOTAL CONTRACTED SERVICES**\$ 309,224****SCHOOL OPERATIONS**

Board Expenses	11,250
Classroom / Teaching Supplies & Materials	47,750
Special Ed Supplies & Materials	4,118
Textbooks / Workbooks	7,320

Equipment / Furniture	
Internet / Phone	7,680
Technology Hardware	13,418
Technology Software	29,930
Student Testing & Assessment	4,080
Field Trips	11,590
Transportation (student)	17,500
Student Services - other	3,050
Office Expense	10,000
Staff Development	9,938
Staff Recruitment	2,000
Student Recruitment / Marketing	3,000
School Meals / Lunch	58,763
Travel (Staff)	2,500
Fundraising	5,000
Dues & Memberships	3,000
Printer	2,500
TOTAL SCHOOL OPERATIONS	\$ 254,386

FACILITY OPERATION & MAINTENANCE

Insurance	24,800
Janitorial Services	20,000
Building and Land Rent / Lease	120,986
Repairs & Maintenance	3,000
Security Services	-
Utilities	-
Financing Costs (Loan Payments - Interest)	2,180

TOTAL FACILITY OPERATION & MAINTENANCE \$ 170,966

RESERVES / CONTIGENCY 75,979

Total Expenses \$ 2,294,281

Operating Net Income \$ 120,129

DEPRECIATION / AMORTIZATION 94,883

Final Net Income (FASB) \$ 25,246

Cash-Basis Adjustments**Liabilities**

Deferred Revenue - Revenue Recognized	(164,000)
Deferred Revenue / AR -Cash Received	232,500
Due to OSPI	(45,031)
Loan Proceeds	90,000
Principal Loan Payments	(79,373)
Depreciation - Add back	94,883

Total Liability Adjustments \$ 128,979

Assets

Minor Renovations	90,000
Prepays - Contractors	23,975
Equipment/Furniture	19,800

Total Asset Adjustments \$ 133,775

Cash-Basis Net Inflows / (Outflows) \$ (4,796)

Cash Basis Net Margin \$ 20,451

Beginning Cash \$ 210,000

Ending Cash \$ 230,451

Total Approved Expenditures (per SDAM) \$ 2,428,056