

SUMMARY

Total Enrollment	100.0
Staff FTE	18.8
Total Revenue	2,253,802
Total Expenses	2,239,726
Net Income	14,077
Revenue Per Pupil	22,538
General Apportionment Per Pupil	11,443
Expenses Per Pupil	22,397

YEAR 2
2022-23

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

2500 - Gifts Grants, and Donations (Local)	110,000
2298 - Local lunch sales	18,563

TOTAL 2000 - LOCAL SUPPORT - NON-TAX \$ 128,563

3000 - STATE REVENUE - GENERAL PURPOSE

3100 - Apportionment	1,144,287
3121 - Special Education - General Apportionment	11,370

TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE \$ 1,155,657

4000 - STATE REVENUE - SPECIAL PURPOSE

4121 - Special Education - State	141,472
4155 - Learning Assistance	10,966
4165 - Transitional Bilingual	12,891
4174 - Highly Capable	3,000
4199 - Transportation - Operations	39,734
4201 - State - Misc Grants	85,779

Total 4000 - STATE REVENUE - SPECIAL PURPOSE \$ 293,842

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	34,571
CSP	380,000
ESSER	57,609

TOTAL 5000 - FEDERAL REVENUE - RESTRICTED \$ 511,741

8000 - OTHER ENTITIES

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

TOTAL REVENUE \$ 2,253,802

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

Executive Management	90,000
Instructional Management	78,000
Administrative Staff	94,520

TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS \$ 262,520

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	358,599
Teachers - SPED	109,267
Teaching Assistants	120,618
Substitute Teachers	11,700

TOTAL INSTRUCTIONAL PERSONNEL COSTS \$ 600,184

NON-INSTRUCTIONAL PERSONNEL COSTS

Other - Non-Instructional	113,088
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TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS \$ 113,088

TOTAL PERSONNEL SALARY COSTS \$ 975,792

PAYROLL TAXES AND BENEFITS

Social Security	43,070
Medicare	14,149
State Unemployment	13,467
Worker's Compensation Insurance	4,391
SEBB	221,616
SERS (Classified Retirement)	33,144
TRS (Certificated Retirement)	92,249

TOTAL PAYROLL TAXES AND BENEFITS \$ 422,085

TOTAL PERSONNEL, TAX & BENEFIT EXPENSES \$ 1,397,878

	62%
CONTRACTED SERVICES	
Accounting / Audit	37,500
Legal	8,000
Oversight Fee (3%)	40,912
Substitute Teachers	-
Student Health	-
Back Office	125,800
Special Ed	50,151
Program Support / PD	
Afterschool	39,000
Tech support	-
TOTAL CONTRACTED SERVICES	<u>\$ 301,363</u>
SCHOOL OPERATIONS	
Board Expenses	11,250
Classroom / Teaching Supplies & Materials	47,750
Special Ed Supplies & Materials	3,375
Textbooks / Workbooks	6,000
Equipment / Furniture	
Internet / Phone	7,680
Technology Hardware	13,418
Technology Software	28,610
Student Testing & Assessment	4,080
Field Trips	9,500
Transportation (student)	15,000
Student Services - other	2,500
Office Expense	10,000
Staff Development	9,400
Staff Recruitment	2,000
Student Recruitment / Marketing	3,000
School Meals / Lunch	44,888
Travel (Staff)	2,500
Fundraising	5,000
Dues & Memberships	3,000
Printer	2,500
TOTAL SCHOOL OPERATIONS	<u>\$ 231,451</u>
FACILITY OPERATION & MAINTENANCE	
Insurance	24,600
Janitorial Services	20,000
Building and Land Rent / Lease	120,986
Repairs & Maintenance	3,000
Security Services	-
Utilities	-
Financing Costs (Loan Payments - Interest)	26,931
TOTAL FACILITY OPERATION & MAINTENANCE	<u>\$ 195,517</u>
RESERVES / CONTIGENCY	69,742

Total Expenses	<u>\$ 2,195,951</u>
Operating Net Income	<u>\$ 57,852</u>
DEPRECIATION / AMORTIZATION	94,883
Final Net Income (FASB)	<u>\$ (37,031)</u>

Cash-Basis Adjustments

Liabilities

Deferred Revenue - Revenue Recognized	(164,000)
Deferred Revenue / AR -Cash Received	222,000
Due to OSPI	(45,031)
Loan Proceeds	-
Principal Loan Payments	(50,262)
Depreciation - Add back	94,883
Total Liability Adjustments	<u>\$ 57,591</u>

Assets

Kitchen Renovations	-
Prepays - Contractors	23,975
Equipment/Furniture	19,800
Total Asset Adjustments	<u>\$ 43,775</u>

Cash-Basis Net Inflows / (Outflows)	<u>\$ 13,816</u>
Cash Basis Net Margin	<u>\$ (23,216)</u>
Beginning Cash	<u>\$ 210,000</u>
Ending Cash	<u>\$ 186,784</u>