

SUMMARY	
Total Enrollment	136
Total Staffing FTE	23
Total Revenue	2,516,351
Total Expenses	2,673,134
Net Income	(156,783)
Revenue Per Pupil	18,503
General Apportionment Per Pupil	11,342
Expenses Per Pupil	19,655

YEAR 3
2023-24

Description of Assumptions

Pullman Community Montessori Budget Detail
REVENUES

2000 - LOCAL SUPPORT - NON-TAX

2500 - Gifts Grants, and Donations (Local)	25,000	Local donations
2298 - Local lunch sales	21,456	

TOTAL 2000 - LOCAL SUPPORT - NON-TAX **\$ 46,456**

3000 - STATE REVENUE - GENERAL PURPOSE

3100 - Apportionment	1,542,557	
3121 - Special Education - General Apportionment	16,325	

TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE **\$ 1,558,881**

4000 - STATE REVENUE - SPECIAL PURPOSE

4121 - Special Education - State	241,950	
4155 - Learning Assistance	13,506	
4165 - Transitional Bilingual	7,043	
4174 - Highly Capable	4,052	
4199 - Transportation - Operations	82,769	

Total 4000 - STATE REVENUE - SPECIAL PURPOSE **\$ 349,320**

5000 - FEDERAL REVENUE - RESTRICTED

Title I	-	23-24 Title 1 allocation lost due to Pullman census data
Title II	2,000	
Title III & IV	10,000	
IDEA Funding	18,628	
6198 - School Food Services	31,827	Based on 22-23 historical data
CSP	381,299	
Federal - Misc Grants	66,940	E-rate, REAP & school health workfoce

TOTAL 5000 - FEDERAL REVENUE - RESTRICTED **\$ 510,694**

8000 - OTHER ENTITIES

8200 - Private Foundations	51,000	20% of WA Charters 23-24 grant (80% paid in Aug '23)
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TOTAL 8000 - OTHER ENTITIES **\$ 51,000**

TOTAL REVENUE **\$ 2,516,351**

EXPENSES**ADMINISTRATIVE STAFF PERSONNEL COSTS**

Executive Management	92,700	Head of School
Instructional Management	80,000	Montessori Coach
Administrative Staff	110,206	Office Manager + Office Assistant

TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS**\$ 282,906****INSTRUCTIONAL PERSONNEL COSTS**

Teachers - Regular	326,917	
Teachers - SPED	159,675	
Teaching Assistants	202,280	
Specialty Teachers	29,000	Language & PE
Substitute Teachers	11,700	
Therapists & Counselors	68,000	Social Worker, Counselor

TOTAL INSTRUCTIONAL PERSONNEL COSTS**\$ 797,572****NON-INSTRUCTIONAL PERSONNEL COSTS**

Other - Non-Instructional	162,835	Bus Driver, Lunch server & Nurse
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TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS**\$ 162,835****TOTAL PERSONNEL SALARY COSTS****\$ 1,243,312****PAYROLL TAXES AND BENEFITS**

Social Security	40,283
Medicare	18,028
State Unemployment	8,927
Worker's Compensation Insurance	10,071
SEBB	316,800
SERS (Classified Retirement)	64,879
TRS (Certificated Retirement)	61,889

TOTAL PAYROLL TAXES AND BENEFITS**\$ 520,876****TOTAL PERSONNEL, TAX & BENEFIT EXPENSES****\$ 1,764,188**

CONTRACTED SERVICES

Accounting / Audit	37,611	SAO (\$13k) + CPA (\$10k) audits
Legal	5,000	Flat yearly "in case" amount
Oversight Fee (3%)	57,246	Calculates as a % of total revenue for lines 3100, 3121, 4121, 4155, 4165, 4174 & 4199
Back Office	105,903	JGP + SIA
Special Ed	36,368	Presence Learning, TMC contracts; other misc SPED costs
Program Support / PD	4,000	NCMPS, Nautilus, TSS
Afterschool	31,570	YMCA
Tech support	5,125	Galexis

TOTAL CONTRACTED SERVICES

\$ 282,822

SCHOOL OPERATIONS

Board Expenses	-	Yearly Board OnTrack + supplies
Classroom / Teaching Supplies & Materials	23,500	
Special Ed Supplies & Materials	5,100	Estimate per SPED student
Textbooks / Workbooks	800	\$60 per student
Equipment / Furniture	3,750	Office, common, kitchen and classroom furniture
Internet / Phone	7,834	Internet / phone costs: \$490/mo. (\$300/mo internet, \$190/mo for VOIP, \$150/mo classroom phones); Expecting a \$90/mo e-
Technology Hardware	4,175	Student and staff tech hardware
Technology Software	35,989	Student and staff tech software
Student Testing & Assessment	4,515	
Field Trips	10,200	\$75 per student
Transportation (student)	29,000	Bus fuel & maintenance
Student Services - other	3,468	\$25 per student for clubs, dances, other school events
Office Expense	10,200	Flat amount for pens, hole punchers, etc
Staff Development	11,878	\$500 Per employee
Staff Recruitment	3,570	Flat amount for fingerprints and background checks
Student Recruitment / Marketing	15,300	Flat amount (can build feeder tab if necessary)
School Meals / Lunch	55,948	Based on PY participation rates & expected meals served
Travel (Staff)	2,550	Flat amount
Fundraising	612	Database renewal costs, gift processing fees, printing of collateral, event costs
Dues & Memberships	2,180	WA Charters (\$5 per student), various fees (\$1.5k)
Printer	3,570	Printer rental costs (\$78/mo) + supplies (paper & staples)

TOTAL SCHOOL OPERATIONS

\$ 234,138

FACILITY OPERATION & MAINTENANCE

Insurance	25,092	Property, general liability, etc
Janitorial Services	22,950	Supplies only; services provided by Gladish
Building and Land Rent / Lease	224,854	Based on Gladish rent agreement
Financing Costs (Loan payments)	48,056	21-22: Includes paying back the \$63k bridge loan + fees; onward is regular loan payments

TOTAL FACILITY OPERATION & MAINTENANCE

\$ 320,952

RESERVES / CONTINGENCY

71,034 Attrition - 3% of State funding; Y1 removed (revenue already updated to actual)

Total Expenses

\$ 2,673,134

Operating Net Income

\$ (156,783)

DEPRECIATION / AMORTIZATION

94,883

Final Net Income (FASB)

\$ (251,666)

Cash-Basis Adjustments**Liabilities**

Bridge Loan Due

(59,385)

Bridge loan amount due

Deferred Rent

64,497

Loan disbursement (WA Charters)

300,000

Loan payments - Principal (only affects the balance sheet)

Depreciation - Add back

94,883

Depreciation is not a cash expense and gets "added back" for cash effect calculations

Total Liability Adjustments

\$ 399,995

Assets

Kitchen Renovations

39,000

Paid with CSP

Total Asset Adjustments

\$ 39,000

Cash-Basis Net Inflows / (Outflows)

\$ 360,995

Cash Basis Net Margin

\$ 109,329

Beginning Cash

\$ 207,863

Ending Cash

\$ 317,192

Total Approved Expenditures (per SDAM)

\$ 2,712,134