

PCM 23-24 BUDGET DETAIL

Total Enrollment	136
Total Staffing FTE	23.3
Total Revenue	2,747,130
Total SDAM Expenses	2,855,976
Operating Net Income	(10,461)
Revenue Per Pupil	20,199
General Apportionment Per Pupil	11,342
Expenses Per Pupil	21,000

All expenses (including balance sheet)

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
2298 - Local lunch sales	21,456

Local donations

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	20,146
Title II	2,033
Title III & IV	10,000
IDEA Funding	18,628
6198 - School Food Services	31,827
CSP	381,299
Federal - Misc Grants	73,540

Based on 22-23 historical data

E-rate, REAP & school health workfoce

TOTAL 5000 - FEDERAL REVENUE - RESTRICTED \$ 537,473

8000 - OTHER ENTITIES

8200 - Private Foundations	255,000
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23-24 WA Charters Grant

TOTAL 8000 - OTHER ENTITIES \$ 255,000

TOTAL REVENUE \$ 2,747,130

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
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 & CPA audits
Legal	15,000	Flat yearly "in case" amount (\$5K) + \$10k Visa costs for foreign teacher
Oversight Fee (3%)	57,246	Calculates as a % of total revenue for lines 3100, 3121, 4121, 4155, 4165, 4174 & 4199
Back Office	123,000	JGP + SIA
Special Ed	93,368	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

\$ 366,919

SCHOOL OPERATIONS

Board Expenses	1,500	Yearly Board OnTrack + supplies
Classroom / Teaching Supplies & Materials	23,500	
Special Ed Supplies & Materials	5,100	Estimate per SPED student (\$250)
Textbooks / Workbooks	800	\$60 per student
Equipment / Furniture	3,750	Office, common, kitchen and classroom furniture
Internet / Phone	7,834	Internet / phone costs
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	\$26 per student for clubs, dances, other school events
Office Expense	10,200	Flat amount for pens, hole punchers, etc
Staff Development	11,878	\$510 Per employee
Staff Recruitment	3,570	Flat amount for fingerprints and background checks
Student Recruitment / Marketing	8,160	Flat amount
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 + supplies (paper & staples)

TOTAL SCHOOL OPERATIONS

\$ 228,498

FACILITY OPERATION & MAINTENANCE

Insurance	25,092	Property, general liability, etc
Janitorial Services	22,950	
Building and Land Rent / Lease	230,854	Added \$6k for 2 extra rooms in 23-24 during construction
Financing Costs (Loan payments)	48,056	

TOTAL FACILITY OPERATION & MAINTENANCE

\$ 326,952

RESERVES / CONTINGENCY

71,034 Attrition - 3% of State funding

Total Expenses

\$ 2,757,591

Operating Net Income

\$ (10,461)

DEPRECIATION / AMORTIZATION

94,883

Final Net Income (FASB)

\$ (105,344)

Cash-Basis Adjustments

Liabilities		
Bridge Loan Due	(59,385)	Bridge loan amount due
Deferred Rent	64,497	
Loan disbursement (WA Charters)	300,000	
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	\$ 255,651	
Beginning Cash	\$ 3,863	
Ending Cash	\$ 259,514	
Total Approved Expenditures (per SDAM)	\$ 2,855,976	