



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

Pullman Community Montessori

PCM Board Meeting

(Annual Budget Meeting)

Date and Time

Tuesday August 24, 2021 at 5:00 PM PDT

Location

PCM Board of Trustees meetings are held in the Gladish Community and Cultural Center room 100. To increase accessibility we offer a virtual option for attendance. The Zoom link can be found below. If you attend in person please wear a mask upon entry into the building. Thank you for understanding and complying with these safety mitigation measures!

All board meetings are open to the public. Meetings begin at 5:00 PM PST the fourth (4th) Tuesday of each month. Public comment is a standing agenda item at each monthly meeting. Items will be addressed by the board according to the Meeting Agenda posted 48 hours prior to each meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/89620042723?pwd=akVHUTI3eIMxSn0xejJwUTRwdEhodz09>

Meeting ID: 896-2004-2723

Password: 6615

Dial by your location

(929) 205 6099

(301) 715 8592

(312) 626 6799

(669) 900 6833

(253) 215 8782

(346) 248 7799

If you would like to make public comment you will be called on in the order you arrived. We generally allow 5 minutes for presentation of personal comments/questions/concerns/grievances. You may view our PCM Grievance and Conflict Resolution Policy and Procedures [here](#). Public comment should be shared with the board in writing in advance of the board meeting for us to better address your consideration. Please email to board@mypcm.org or submit in paper form to the PCM office in Gladish Community and Cultural Center. You should receive confirmation of receipt of your written statement within 48 hours of submission. If you do not receive confirmation please email JanW@myPCM.org

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!

Agenda

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Take a moment before the meeting to review our operating norms (linked in the footer).

C. Approve Minutes - 7-27-21

Please thoroughly review minutes and have any amendments typed and ready to put into the chat.

D. Approve Special Meeting Minutes - 7/30

Please thoroughly review minutes and have any amendments typed and ready to put into the chat.

E. Approve Special Meeting Minutes - 8/10

F. Approve Board Retreat Minutes- 8/21

Please thoroughly review minutes and have any amendments typed and ready to put into the chat.

G. DEI and Anti-racism Commitment

Update - DEI future trainings

Update - DEI policy/document (WA Charter's requirement)

H. Reflection on Board Retreat

Share key takeaways from the retreat as well as opportunities for improvement.

II. Public Comment

A. Making Public Comments

Welcome! If you would like to make public comment you will be called on in the order you logged in/arrived. We generally allow 5 minutes for presentation of personal comments/questions/concerns/grievances. You may view our PCM Grievance and Conflict Resolution Policy and Procedures [here](#). Public comment should be shared with the board in writing in advance of the board meeting for us to better address your consideration. Please email to board@mypcm.org or submit in paper form to the PCM office in Gladish Community and Cultural Center. You should receive confirmation of receipt of your written statement within 48 hours of submission.

III. LEADER Team Update

A. July Update

IV. Committee Updates

Please read through committee reports/minutes and come with questions. Committee chairs will not provide updates unless there is a motion or key items to address. Please communicate with committee chairs or the head of school in advance of the meeting if you have questions.

A. LESC (Leadership Evaluation & Support Committee)

No August meeting

B. DC (Development Committee)

No August meeting

C. GC (Governance Committee)

Trustees should access the publicly accessible GC meeting notes and review prior to the board meeting.

D. FC (Finance Committee)

Trustees should access the publicly accessible FC meeting notes and review prior to the board meeting.

Motion: The FC recommends the approval of the July financials as presented (you can find these linked into the FC agenda and below).

E. Finance Committee - Annual Budget 2021-22

Vote on the PCM Annual Budget for the 2021-22 school year.

V. Compliance

Per PCM's [Charter School Contract](#) with the Commission, PCM Trustees should regularly review the [Statement of Assurances](#) (found in the Compliance folder linked in the footer) to ensure we are fulfilling our obligation to the contract.

A. Planning Year Dashboard

Please review our [Planning Year Dashboard](#) to view how we are tracking towards typical planning year deliverables.

VI. Equity Pause

Awareness: What would we like to say that hasn't been said?

Inclusion: Who are we not hearing from? Why?

Relationships: Is this conversation/action/project moving towards relationship?

Acknowledgments: Are we acknowledging the history? What and who would you like to acknowledge and celebrate?

Process & Practice: Are we on the right track? Do we need to update our practices and processes?

Goals: Are we moving towards more and/or improved equity and inclusion practices?

Implicit Biases: Where are our blindspots and biases?

(Adopted from equity Xdesign)

A. Goals Discussion

Goals: Are we moving towards more and/or improved equity and inclusion practices?

VII. Other Business

A. Board Goal: Communication/Community Engagement

Establish specificity around the board goal pertaining to PCM trustees as ambassadors/advocates.

VIII. Closing Items

A. Adjourn Meeting

Grounding Docs: [Board Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [PCM Logic Model](#), [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#), [Bylaws](#)

Resources: [Compliance Folder](#), [Planning Year Board Calendar](#), [Planning Yr Financials Considerations](#), [OPMA Resources](#), [App Board Commitments & Background](#), [Seat & Committee Descriptions](#), [Org Charts](#), [Board Member Application Full Packet](#), [Prospective Board Member Questionnaire](#)

Coversheet

Approve Minutes - 7-27-21

Section: I. Opening Items
Item: C. Approve Minutes - 7-27-21
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for PCM Board Meeting on July 27, 2021

APPROVED



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

Pullman Community Montessori

Minutes

PCM Board Meeting

Date and Time

Tuesday July 27, 2021 at 5:00 PM

Location

Due to impacts of COVID-19, PCM board meetings will be held virtually via the Zoom platform until further notice. Thank you for understanding and we look forward to seeing you virtually!

All board meetings are open to the public. Meetings begin at 5:00 PM PST the fourth (4th) Tuesday of each month. Public comment is a standing agenda item at each monthly meeting. Items will be addressed by the board according to the Meeting Agenda posted 48 hours prior to each meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/89620042723?pwd=akVHUTl3eIMxSn0xejJwUTRwdEhodz09>

Meeting ID: 896-2004-2723

Password: 6615

Dial by your location

(929) 205 6099

(301) 715 8592

(312) 626 6799

(669) 900 6833

(253) 215 8782

(346) 248 7799

If you would like to make public comment you will be called on in the order you arrived. We generally allow 5 minutes for presentation of personal comments/questions/concerns/grievances. You may view our PCM Grievance and Conflict Resolution Policy and Procedures [here](#). Public

comment should be shared with the board in writing in advance of the board meeting for us to better address your consideration. Please email to board@mypcm.org or submit in paper form to the PCM office in Gladish Community and Cultural Center. You should receive confirmation of receipt of your written statement within 48 hours of submission. If you do not receive confirmation please email JanW@myPCM.org

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!

Trustees Present

A. Guyton (remote), A. Rahmani (remote), B. Wolff (remote), C. Hill (remote), J. Cassleman (remote)

Trustees Absent

T. Franklin

Ex Officio Members Present

L. Sullivan (remote)

Non Voting Members Present

L. Sullivan (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Cassleman called a meeting of the board of trustees of Pullman Community Montessori to order on Tuesday Jul 27, 2021 at 5:06 PM.

C. Approve Minutes - 6-22-21

J. Cassleman made a motion to approve the minutes from PCM Board Meeting on 06-22-21.

B. Wolff seconded the motion.

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

D.

Approve Special Meeting Minutes - 6/29

J. Cassleman made a motion to approve the minutes from Board Meeting--Special on 06-29-21.

B. Wolff seconded the motion.

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

E. Building our Board Muscles: SCENARIO

Discussion: 1 suggestions - joint the academic excellence committee, learn more about their concern. Is it coming from community feedback?

Discussion on ideas around what want FC reports to look like.

F. DEI and Anti-racism Commitment

Bev rec book: "The hate you give"

II. LEADER Team Update

A. June Update

Laylah provided additional updates. Will plan to revisit in the near future on transportation and food services.

III. Committee Updates

A. LESC (Leadership Evaluation & Support Committee)

B. DC (Development Committee)

C. GC (Governance Committee)

Have identified several candidates for the Development Committee.

D. FC (Finance Committee)

A. Guyton made a motion to Approve June financials as presented.

J. Cassleman seconded the motion.

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

IV. Compliance

A. Pre-opening Conditions Checklist

No additional question.

B. Planning Year Dashboard

Some clarification around what we will be approving in August.

V. Equity Pause

A. How to connect with those in our community that need help.

Bev noted there is a new agency in the community, Unite Us, that may be a good resource to refer parents to.

VI. Other Business

A. Staff Handbook (update)

Still question about amount of leave.
Clara offered to reexamine.

B. Policies & Procedures

J. Cassleman made a motion to postpone this item until the August 10th meeting.
C. Hill seconded the motion.
The board **VOTED** unanimously to approve the motion.

VII. 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 6:35 PM.

Respectfully Submitted,
J. Cassleman

Documents used during the meeting

- PCM Pre-Opening Meeting 7-8-21.docx
- 20-21 PreOpening Conditions Calendar US 06-11-2021 - HOS UD.pdf
- PCM Staff Handbook (21-22) (1).pdf

Grounding Docs: [Board Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [PCM Logic Model](#), [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#), [Bylaws](#)

Resources: [Compliance Folder](#), [Planning Year Board Calendar](#), [Planning Yr Financials Considerations](#), [OPMA Resources](#), [App Board Commitments & Background](#), [Seat & Committee](#)

[Descriptions](#), [Org Charts](#), [Board Member Application Full Packet](#), [Prospective Board Member Questionnaire](#)

Coversheet

Approve Special Meeting Minutes - 7/30

Section: I. Opening Items
Item: D. Approve Special Meeting Minutes - 7/30
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting--Special on July 30, 2021

APPROVED



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

Pullman Community Montessori

Minutes

Board Meeting--Special

Date and Time

Friday July 30, 2021 at 6:00 PM

Location

Due to impacts of COVID-19, PCM board meetings will be held virtually via the Zoom platform until further notice. Thank you for understanding and we look forward to seeing you virtually!

All board meetings are open to the public. Normal meetings begin at 5:00 PM PST the fourth (4th) Tuesday of each month. Public comment is a dedicated line item during our normally scheduled board meetings. We ask that any public comment be presented during that time. Thank you!

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!

Trustees Present

B. Wolff (remote), C. Hill (remote), J. Cassleman (remote), T. Franklin (remote)

Trustees Absent

A. Guyton, A. Rahmani

Ex Officio Members Present

L. Sullivan (remote)

Non Voting Members Present

L. Sullivan (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Cassleman called a meeting of the board of trustees of Pullman Community Montessori to order on Friday Jul 30, 2021 at 6:03 PM.

II. Special Item

A. Hiring-Transportation-Scheduling

T. Franklin made a motion to Delay the start of school from August 18th to August 25th and give John and Laylah the limited power to complete this process with the Commission.

B. Wolff seconded the motion.

[Comparison of change in instructional hours](#) (still above state minimum even without extending by 1 week).

In light of an employee resignation and ongoing planning with our transportation vendor, we will be taking action on a potential change to the first day of school. If we do decide to make a change to the school start date, we will need to let parents know immediately. Essentially, we have 1 of 3 choices:

- 1) Continue as planned with our current start date
- 2) Delay school start by a week (must be approved by Commission)
- 3) Delay school start by a week and add a week at the end of the year

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

Roll Call

C. Hill	Aye
T. Franklin	Aye
A. Rahmani	Absent
A. Guyton	Absent
B. Wolff	Aye
J. Cassleman	Aye

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 6:53 PM.

Respectfully Submitted,
J. Cassleman

Documents used during the meeting

None

Grounding Docs: [Board Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [PCM Logic Model](#), [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#), [Bylaws](#)

Resources: [Compliance Folder](#), [Planning Year Board Calendar](#), [Planning Yr Financials Considerations](#), [OPMA Resources](#), [App Board Commitments & Background](#), [Seat & Committee Descriptions](#), [Org Charts](#), [Board Member Application Full Packet](#), [Prospective Board Member Questionnaire](#)

Coversheet

Approve Special Meeting Minutes - 8/10

Section: I. Opening Items
Item: E. Approve Special Meeting Minutes - 8/10
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting--Special on August 10, 2021

APPROVED



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

Pullman Community Montessori

Minutes

Board Meeting--Special

Date and Time

Tuesday August 10, 2021 at 5:00 PM

Location

Due to impacts of COVID-19, PCM board meetings will be held virtually via the Zoom platform until further notice. Thank you for understanding and we look forward to seeing you virtually!

All board meetings are open to the public. Normal meetings begin at 5:00 PM PST the fourth (4th) Tuesday of each month. Public comment is a dedicated line item during our normally scheduled board meetings. We ask that any public comment be presented during that time. Thank you!

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!

Trustees Present

A. Guyton (remote), A. Rahmani (remote), C. Hill (remote), J. Cassleman (remote), T. Franklin (remote)

Trustees Absent

B. Wolff

Trustees who arrived after the meeting opened

A. Guyton

Ex Officio Members Present

L. Sullivan (remote)

Non Voting Members Present

L. Sullivan (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Cassleman called a meeting of the board of trustees of Pullman Community Montessori to order on Tuesday Aug 10, 2021 at 5:04 PM.

II. Special Item

A. Operations Updates

A. Guyton arrived at 5:31 PM.

Laylah discussed updates around enrollment, transportation, staffing, food services, and communications.

B. Nurse Suggested Policies Approval

C. Hill made a motion to Approve nurse suggested policies as written (see list below).

T. Franklin seconded the motion.

Policies include:

3410 Student Health Medication

3413 Student Immunization and Life-threatening Conditions

3414 Infectious Disease

3415 Accommodating students with diabetes

3416 Medication at School

3418 Response to Student Injury

3419 Self Administration of Asthma and Anaphylaxis Medication

3420 Anaphylaxis Prevention & Response

3421 Child Abuse and Neglect Prevention

(these were modified from WSSDA model policies)

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

C. Conditional Certification

T. Franklin made a motion to grant the PCM administrative team the ability to complete the registration process that will position PCM as the Conditional Certification sponsor for three staff members.

A. Rahmani seconded the motion.

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

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 5:46 PM.

Respectfully Submitted,

J. Cassleman

Grounding Docs: [Board Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [PCM Logic Model](#), [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#), [Bylaws](#)

Resources: [Compliance Folder](#), [Planning Year Board Calendar](#), [Planning Yr Financials Considerations](#), [OPMA Resources](#), [App Board Commitments & Background](#), [Seat & Committee Descriptions](#), [Org Charts](#), [Board Member Application Full Packet](#), [Prospective Board Member Questionnaire](#)

Coversheet

Approve Board Retreat Minutes- 8/21

Section: I. Opening Items
Item: F. Approve Board Retreat Minutes- 8/21
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for PCM Board Retreat on August 21, 2021

APPROVED



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

Pullman Community Montessori

Minutes

PCM Board Retreat

Date and Time

Saturday August 21, 2021 at 9:00 AM

Location

TBD

The Pullman Community Montessori Board of Trustees Retreat will be held in-person in the View Room of the Gladish Community and Cultural Center located at 115 NW State St. in Pullman from 9am-4pm, with the following exception: from 12:00-1:00p the board will meet at Paradise Creek Brewery for lunch. Masks are required for attendance and social distancing will be in place.

Trustees Present

A. Guyton, A. Rahmani, B. Wolff, C. Hill, J. Cassleman, T. Franklin

Trustees Absent

None

Ex Officio Members Present

L. Sullivan

Non Voting Members Present

L. Sullivan

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

J. Cassleman called a meeting of the board of trustees of Pullman Community Montessori to order on Saturday Aug 21, 2021 at 9:00 AM.

C. Approve Minutes

II. General Tasks

A. Retreat Agenda

Members participated in retreat per agenda

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 4:00 PM.

Respectfully Submitted,
J. Cassleman

Coversheet

FC (Finance Committee)

Section: IV. Committee Updates
Item: D. FC (Finance Committee)
Purpose: Vote
Submitted by:
Related Material: 2._PCM_Balance_Sheet_July_2021.pdf
4._PCM_Budget_vs_Actuals_July_2021.pdf
3._PCM_P_L_July_2021.pdf
5._PCM_Statement_of_Cash_Flows_July_2021.pdf
4a._PCM_Forecast_vs_Actual_July_2021.pdf
1._PCM_Finance_Dashboard_Jul_2021.docx
PCM_Payroll_and_AP_Certification_-_Sample_Packet.pdf

Pullman Community Montessori

Balance Sheet As of July 31, 2021

	TOTAL		
	AS OF JUL 31, 2021	AS OF JUN 30, 2021 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1000 Cash Checking	37,471.00	152,753.53	-115,282.53
1005 Cash MMA or Savings	1,095.29	1,095.27	0.02
Total Bank Accounts	\$38,566.29	\$153,848.80	\$ -115,282.51
Accounts Receivable			
1100 Accounts Receivable (A/R)	403,583.76	71,822.79	331,760.97
Total Accounts Receivable	\$403,583.76	\$71,822.79	\$331,760.97
Other Current Assets			
1150 Prepays & Other Assets	40,090.71	42,817.99	-2,727.28
Total Other Current Assets	\$40,090.71	\$42,817.99	\$ -2,727.28
Total Current Assets	\$482,240.76	\$268,489.58	\$213,751.18
Fixed Assets			
1501 Fixed Assets-Capitalized Equipment	35,656.51	35,656.51	0.00
1504 Fixed Assets-Furniture, Fixtures & Other	68,838.42	10,362.60	58,475.82
1510 Facilities - In Progress	100,518.19	59,514.30	41,003.89
Total Fixed Assets	\$205,013.12	\$105,533.41	\$99,479.71
TOTAL ASSETS	\$687,253.88	\$374,022.99	\$313,230.89
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 Accounts Payable	45,609.55	11,563.74	34,045.81
Total Accounts Payable	\$45,609.55	\$11,563.74	\$34,045.81
Other Current Liabilities			
2101 Accrued Accounts & Payroll Payable	31,164.29	10,534.89	20,629.40
2152 Workers' Compensation Tax Payable	-0.09	562.47	-562.56
2153 State Unemployment Tax Payable	0.00	827.81	-827.81
2154 Paid Family Medical Leave Tax Payable	0.00	156.30	-156.30
2171 Use Tax Payable	1,555.90	1,470.42	85.48
2180 Refundable Advances	0.00	200,000.00	-200,000.00
2202 Loan Payable - short-term	41,003.89	0.00	41,003.89
Total Other Current Liabilities	\$73,723.99	\$213,551.89	\$ -139,827.90
Total Current Liabilities	\$119,333.54	\$225,115.63	\$ -105,782.09
Long-Term Liabilities			
2501 Construction Loan Payable	50,000.00	50,000.00	0.00
Total Long-Term Liabilities	\$50,000.00	\$50,000.00	\$0.00
Total Liabilities	\$169,333.54	\$275,115.63	\$ -105,782.09
Equity			
2998 Unrestricted Net Assets	97,202.42	57,202.42	40,000.00
2999 Restricted Net Assets	15,000.00	55,000.00	-40,000.00
Net Revenue	405,717.92	-13,295.06	419,012.98
Total Equity	\$517,920.34	\$98,907.36	\$419,012.98
TOTAL LIABILITIES AND EQUITY	\$687,253.88	\$374,022.99	\$313,230.89

Pullman Community Montessori

Year 0 Budget vs Actual

August 2020 - July 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
3100 Local donations	46,900.00	25,000.00	21,900.00	187.60 %
3501 Interest Income (Private)	0.29		0.29	
3520 Private Foundations / Grants	704,500.00	230,000.00	474,500.00	306.30 %
5200 Federal - CSP	297,531.20	453,200.00	-155,668.80	65.65 %
Total Revenue	\$1,048,931.49	\$708,200.00	\$340,731.49	148.11 %
GROSS PROFIT	\$1,048,931.49	\$708,200.00	\$340,731.49	148.11 %
Expenditures				
6010 Certificated - Instructional Management	65,333.28	95,833.33	-30,500.05	68.17 %
6105 Classified - Executive Management	99,666.58	99,666.67	-0.09	100.00 %
6106 Classified - Operations Staff		15,093.75	-15,093.75	
6107 Classified - Other Admin - Non -Instructional	37,598.37	13,248.00	24,350.37	283.80 %
6270 Certificated - Teachers - Regular	77,507.54	39,384.74	38,122.80	196.80 %
6373 Classified - Aides - Regular	3,540.60	13,055.26	-9,514.66	27.12 %
7051 Social Security/Medicare/FUTA	19,314.89	19,820.00	-505.11	97.45 %
7052 Worker's Compensation Insurance	1,126.49	2,402.00	-1,275.51	46.90 %
7053 State Unemployment	3,564.32	3,315.00	249.32	107.52 %
8010 Legal	3,512.50		3,512.50	
8025 Nurse Services	1,039.60		1,039.60	
8030 Food Service / School Lunch	3,500.00		3,500.00	
8035 Payroll & Accounting Services	30,000.00	32,500.00	-2,500.00	92.31 %
8050 Contracted Services - Tech	2,400.00		2,400.00	
8051 Contracted Services - Program Support / PD	33,483.40	30,000.00	3,483.40	111.61 %
8060 Dues & Memberships	921.96	1,500.00	-578.04	61.46 %
8065 Interest Expense	5.41		5.41	
8505 Board Expenses	9,999.99	10,000.00	-0.01	100.00 %
8510 Classroom / Teaching Supplies & Materials	15,653.95	100,000.00	-84,346.05	15.65 %
8515 Special Ed Supplies & Materials	128.48		128.48	
8530 Equipment / Furniture	10,160.01	100,000.00	-89,839.99	10.16 %
8535 Telephone / Internet	300.00		300.00	
8540 Technology - Hardware	9,590.23	53,200.00	-43,609.77	18.03 %
8541 Technology - Software	12,601.72		12,601.72	
8545 Student Testing & Assessment	2,441.45		2,441.45	
8565 Office Expense	5,605.12	2,000.00	3,605.12	280.26 %
8570 Staff Development	4,775.00		4,775.00	
8575 Staff Recruitment	2,214.56	5,000.00	-2,785.44	44.29 %
8580 Student Recruitment / Marketing	8,630.55	5,000.00	3,630.55	172.61 %
9005 Insurance Expense	8,907.98	3,500.00	5,407.98	254.51 %
9015 Building and Land Rent / Lease	54,198.50	57,528.00	-3,329.50	94.21 %
Total Expenditures	\$527,722.48	\$702,046.75	\$ -174,324.27	75.17 %
NET OPERATING REVENUE	\$521,209.01	\$6,153.25	\$515,055.76	8,470.47 %
NET REVENUE	\$521,209.01	\$6,153.25	\$515,055.76	8,470.47 %

Pullman Community Montessori

Profit and Loss

July 2021

	TOTAL			
	JUL 2021	JUN 2021 (PP)	CHANGE	SEP 2020 - JUL 2021 (YTD)
Revenue				
3100 Local donations	988.01	51.50	936.51	46,900.00
3501 Interest Income (Private)	0.02	0.02	0.00	0.29
3520 Private Foundations / Grants	464,500.00		464,500.00	566,500.00
5200 Federal - CSP	97,143.36	71,822.79	25,320.57	297,531.20
Total Revenue	\$562,631.39	\$71,874.31	\$490,757.08	\$910,931.49
GROSS PROFIT	\$562,631.39	\$71,874.31	\$490,757.08	\$910,931.49
Expenditures				
6010 Certificated - Instructional Management	7,666.66	7,666.66	0.00	65,333.28
6105 Classified - Executive Management	7,666.66	7,666.66	0.00	84,333.26
6107 Classified - Other Admin - Non -Instructional	6,348.34	5,687.45	660.89	37,598.37
6270 Certificated - Teachers - Regular	77,507.54		77,507.54	77,507.54
6373 Classified - Aides - Regular	3,540.60		3,540.60	3,540.60
7051 Social Security/Medicare/FUTA	6,280.68	802.17	5,478.51	18,141.89
7052 Worker's Compensation Insurance	207.94	63.84	144.10	1,054.41
7053 State Unemployment	1,100.12	140.51	959.61	3,389.51
8010 Legal				3,437.50
8025 Nurse Services	1,039.60		1,039.60	1,039.60
8035 Payroll & Accounting Services	2,500.00	2,500.00	0.00	27,500.00
8050 Contracted Services - Tech		280.00	-280.00	2,400.00
8051 Contracted Services - Program Support / PD	1,216.66	3,016.74	-1,800.08	32,023.40
8053 Contracted Services - Misc		3,500.00	-3,500.00	3,500.00
8060 Dues & Memberships				921.96
8065 Interest Expense				5.41
8505 Board Expenses	833.36	833.33	0.03	9,166.66
8510 Classroom / Teaching Supplies & Materials	3,545.38	3,685.37	-139.99	15,653.95
8515 Special Ed Supplies & Materials		128.48	-128.48	128.48
8530 Equipment / Furniture	3,528.01	2,932.47	595.54	10,160.01
8535 Telephone / Internet	300.00		300.00	300.00
8540 Technology - Hardware	2,258.82	4,821.90	-2,563.08	9,590.23
8541 Technology - Software	3,128.41	1,068.28	2,060.13	12,601.72
8545 Student Testing & Assessment	1,501.45	940.00	561.45	2,441.45
8565 Office Expense	2,613.73	877.00	1,736.73	5,589.39
8570 Staff Development	3,200.00	800.00	2,400.00	4,775.00
8575 Staff Recruitment				2,214.56
8580 Student Recruitment / Marketing	125.00	1,547.94	-1,422.94	8,212.55
9005 Insurance Expense	417.33	3,821.33	-3,404.00	8,907.98
9015 Building and Land Rent / Lease	7,092.12	21,396.69	-14,304.57	53,744.86
Total Expenditures	\$143,618.41	\$74,176.82	\$69,441.59	\$505,213.57
NET OPERATING REVENUE	\$419,012.98	\$ -2,302.51	\$421,315.49	\$405,717.92
NET REVENUE	\$419,012.98	\$ -2,302.51	\$421,315.49	\$405,717.92

Pullman Community Montessori

Statement of Cash Flows

January - July, 2021

	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	TOTAL
OPERATING ACTIVITIES								
Net Revenue	-14,340.81	-	-18,269.65	27,511.44	-17,031.04	-2,302.51	419,012.98	\$378,062.76
		16,517.65						
Adjustments to reconcile Net Revenue to Net Cash provided by operations:								\$0.00
1100 Accounts Receivable (A/R)	14,990.81	-4,358.36	71,366.53	-826.86	52.54	-50,458.41	-	\$ -
							331,760.97	300,994.72
1150 Prepaids & Other Assets	4,508.53	4,470.58	4,470.58	-12,247.32	4,470.59	-21,052.67	2,727.28	\$ -
								12,652.43
2100 Accounts Payable	9,917.10	-8,584.08	1,969.28	1,144.92	-4,441.43	9,190.97	34,045.81	\$43,242.57
2101 Accrued Accounts & Payroll Payable	184.18	82.54	827.61	839.80	-9.94	-1,004.19	20,629.40	\$21,549.40
2151 Social Security/Medicare/FUTA Tax Payable	0.00	2,830.28	-2,830.28	0.00	0.00	0.00		\$0.00
2152 Workers' Compensation Tax Payable	-102.67	149.73	156.89	-270.49	186.86	195.26	-562.56	\$ -246.98
2153 State Unemployment Tax Payable	-61.01	340.71	351.66	-645.76	166.37	281.59	-827.81	\$ -394.25
2154 Paid Family Medical Leave Tax Payable	-43.41	45.86	47.33	-86.93	52.01	53.17	-156.30	\$ -88.27
2160 Direct Deposit Payable	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
2171 Use Tax Payable			749.80	56.07	522.89	141.66	85.48	\$1,555.90
2180 Refundable Advances					200,000.00		-	\$0.00
							200,000.00	
2202 Loan Payable - short-term	0.00		0.00				41,003.89	\$41,003.89
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	29,393.53	-5,022.74	77,109.40	-12,036.57	200,999.89	-62,652.62	-	\$ -
							434,815.78	207,024.89
Net cash provided by operating activities	\$15,052.72	\$ -	\$58,839.75	\$15,474.87	\$183,968.85	\$ -	\$ -	\$171,037.87
		21,540.39				64,955.13	15,802.80	
INVESTING ACTIVITIES								
1501 Fixed Assets-Capitalized Equipment						-35,656.51		\$ -
								35,656.51
1504 Fixed Assets-Furniture, Fixtures & Other			-10,362.60				-58,475.82	\$ -
								68,838.42
1510 Facilities - In Progress	-2,500.00			-3,774.05	-962.50	-52,277.75	-41,003.89	\$ -
								100,518.19
Net cash provided by investing activities	\$ -	\$0.00	\$ -	\$ -	\$ -962.50	\$ -	\$ -	\$ -
	2,500.00		10,362.60	3,774.05		87,934.26	99,479.71	205,013.12
FINANCING ACTIVITIES								
2501 Construction Loan Payable					50,000.00			\$50,000.00
2998 Unrestricted Net Assets				-40,000.00			40,000.00	\$0.00
2999 Restricted Net Assets				40,000.00			-40,000.00	\$0.00
Net cash provided by financing activities	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
NET CASH INCREASE FOR PERIOD	\$12,552.72	\$ -	\$48,477.15	\$11,700.82	\$233,006.35	\$ -	\$ -	\$16,024.75
		21,540.39				152,889.39	115,282.51	



Pullman Community Montessori
Budget vs. Actuals: Forecast - FY21 P&L
August 2020 - July 2021

	Total			
	Actual	Budget	over Budget	% of Budget
Revenue				
3100 Local donations	46,900.00	47,000.00	(100.00)	99.79%
3501 Interest Income (Private)	0.29		0.29	
3520 Private Foundations / Grants	704,500.00	719,500.00	(15,000.00)	97.92%
5200 Federal - CSP	297,531.20	514,195.00	(216,663.80)	57.86%
Total Revenue	1,048,931.49	1,280,695.00	(231,763.51)	81.90%
Gross Profit	1,048,931.49	1,280,695.00	(231,763.51)	81.90%
Expenditures				
6010 Certificated - Instructional Management	65,333.28	73,600.00	(8,266.72)	88.77%
6105 Classified - Executive Management	99,666.58	99,666.67	(0.09)	100.00%
6107 Classified - Other Admin - Non -Instructional	37,598.37	44,985.70	(7,387.33)	83.58%
6270 Certificated - Teachers - Regular	77,507.54	129,390.51	(51,882.97)	59.90%
6373 Classified - Aides - Regular	3,540.60	10,314.43	(6,773.83)	34.33%
7051 Social Security/Medicare/FUTA	19,314.89	28,681.00	(9,366.11)	67.34%
7052 Worker's Compensation Insurance	1,126.49	3,476.00	(2,349.51)	32.41%
7053 State Unemployment	3,564.32	4,797.00	(1,232.68)	74.30%
8010 Legal	3,532.50	5,000.00	(1,467.50)	70.65%
8025 Nurse Services	1,039.60	2,000.00	(960.40)	51.98%
8030 Food Service / School Lunch\	3,500.00	3,500.00	0.00	100.00%
8035 Payroll & Accounting Services	30,000.00	32,500.00	(2,500.00)	92.31%
8050 Contracted Services - Tech	2,400.00	12,950.00	(10,550.00)	18.53%
8051 Contracted Services - Program Support / PD	33,483.40	55,200.00	(21,716.60)	60.66%
8060 Dues & Memberships	921.96	1,500.00	(578.04)	61.46%
8065 Interest Expense	5.41	10.00	(4.59)	54.10%
8505 Board Expenses	9,999.00	10,000.00	(1.00)	99.99%
8510 Classroom / Teaching Supplies & Materials	15,653.95	83,000.00	(67,346.05)	18.86%
8515 Special Ed Supplies & Materials	128.48	200.00	(71.52)	
8530 Equipment / Furniture	10,160.01	11,000.00	(839.99)	92.36%
8535 Telephone / Internet	300.00	600.00	(300.00)	
8540 Technology - Hardware	9,590.23	11,500.00	(1,909.77)	83.39%
8541 Technology - Software	12,601.72	12,838.00	(236.28)	98.16%
8545 Student Testing & Assessment	2,441.45	2,445.00	(3.55)	99.85%
8565 Office Expense	5,605.12	6,000.00	(394.88)	93.42%
8570 Staff Development	4,775.00	5,000.00	(225.00)	95.50%
8575 Staff Recruitment	2,214.56	2,500.00	(285.44)	88.58%
8580 Student Recruitment / Marketing	8,962.55	9,000.00	(37.45)	99.58%
8595 Fundraising	0.00	4,750.00	(4,750.00)	0.00%
9005 Insurance Expense	8,907.98	9,500.00	(592.02)	93.77%
9015 Building and Land Rent / Lease	54,198.50	55,466.00	(1,267.50)	97.71%
Total Expenditures	528,073.49	731,370.31	(203,296.82)	72.20%
Net Operating Revenue	520,858.00	549,324.69	(28,466.69)	94.82%
Net Revenue	520,858.00	549,324.69	(28,466.69)	94.82%
Loan Funds				
2501 Construction Loan Payable	50,000.00	456,030.00	(406,030.00)	10.96%
Capital Expenditures				
1150 Prepays - Contractors	21,749.94	22,000.00	(250.06)	98.86%
1150 Prepays - Deposits on Materials	16,717.90	17,000.00	(282.10)	98.34%
1501 Fixed Assets-Capitalized Equipment (Tech)	35,656.51	60,000.00	(24,343.49)	59.43%
1504 Fixed Assets-Furniture, Fixtures & Other	68,838.42	89,000.00	(20,161.58)	77.35%
1510 Facilities in Progress	100,518.19	395,453.00	(294,934.81)	25.42%
Total Capital Expenditures	243,480.96	583,453.00	(339,972.04)	41.73%
Total Expenditures	771,554.45	1,314,823.31	(543,268.86)	58.68%



	Metric <i>Description</i>	Result	Goal	Status	Notes
1.	Current Student Recruitment Count <i>Enrollment is the school's primary revenue driver</i>	90%	90%	O	<i>Goal at this point is 90% accepted and registered; current = 85 students</i>
2.	Public Revenue Received as a % of overall budget <i>Measures rate of receipt of public funds to date</i>	65%	70%	O	<i>CSP expenses occurring a bit later than expected leading to a decrease in reimbursements, effect is net zero</i>
3.	Private Revenue Received as a % of overall budget <i>Measures progress against fundraising goals</i>	97%	100%	O	<i>\$25k WA Charters COVID II Grant approved but not received yet</i>
4.	Expenditures to date as a % of overall budget <i>Measures actual spending against planned spending</i>	58%	60%	O	<i>Large classroom supplies, tech, renovations expenses expected in Aug/Sep</i>
5.	Cash on Hand <i>Measures operational and financial stability</i>	\$38k	\$157k	O	<i>Cash is a bit low but management is navigating well between loan disbursements, AP runs, and payroll</i>

Additional notes for discussion:

Navigating loan disbursements with AP runs and payroll

CSP reimbursements lower than expected but as a reimbursement grant, it just means purchases haven't occurs, thus net zero financial effect

jg^P

Pullman Community Montessori

Bill Payment List

June 2021

DATE	NUM	VENDOR	AMOUNT
1000 Cash Checking			
06/02/2021		Charter Technologies LLC	-680.00
06/02/2021	EFT	Friends of Gladish	-7,132.23
06/03/2021	EFT	Reflection Sciences	-1,740.00
06/04/2021		Infinity Custom Construction, LLC	-36,798.00
06/08/2021		Infinity Custom Construction, LLC	-12,936.00
06/08/2021		Galexis Technologies	-4,567.49
06/08/2021		The Apex Law Group PLLC	-2,543.75
06/11/2021		The Apex Law Group PLLC	-1,237.50
06/08/2021		Great American Insurance Group	-455.27
06/15/2021	EFT	Joule Growth Partners	-2,500.00
06/16/2021		Teton Science Schools	-14,600.00
06/17/2021		NWEA	-5,623.66
06/21/2021		SHI International Corp	-35,910.92
06/21/2021	EFT	Friends of Gladish	-7,132.23
06/22/2021		J & H Printing, Inc	-937.59
06/22/2021	EFT	Montessori School of Pullman	-105.25
06/30/2021		Ccooper Services	-125.00
06/29/2021	EFT	Friends of Gladish	-7,132.23
Total for 1000 Cash Checking			\$ -142,157.12

Pullman Community Montessori

Payroll summary report

From Jun 01, 2021 to Jun 30, 2021 for active employees from all locations

Pay date	Pay period	Position	Hours	Gross pay	Employee taxes	Net pay	Employer taxes	Total payroll cost	Pay method
06/25/2021	06/01/2021 - 06/15/2021	Montessori Coach	86.67	\$ 3,833.33	-\$ 863.63	\$ 2,969.70	\$ 362.82	\$ 4,196.15	Direct deposit
06/25/2021	06/01/2021 - 06/15/2021	Head of School	86.67	\$ 3,833.33	-\$ 1,130.40	\$ 2,702.93	\$ 362.82	\$ 4,196.15	Direct deposit
06/25/2021	06/01/2021 - 06/15/2021	Office Assistant	44	\$ 759.00	-\$ 88.44	\$ 670.56	\$ 77.47	\$ 836.47	Direct deposit
06/25/2021	06/01/2021 - 06/15/2021	Office Manager	86.67	\$ 2,060.22	-\$ 277.48	\$ 1,782.74	\$ 203.41	\$ 2,263.63	Direct deposit
06/10/2021	05/16/2021 - 05/31/2021	Office Assistant	6.25	\$ 111.38	-\$ 9.50	\$ 101.88	\$ 11.33	\$ 122.71	Direct deposit
06/10/2021	05/16/2021 - 05/31/2021	Montessori Coach	86.67	\$ 3,833.33	-\$ 863.64	\$ 2,969.69	\$ 362.83	\$ 4,196.16	Direct deposit
06/10/2021	05/16/2021 - 05/31/2021	Head of School	86.67	\$ 3,833.33	-\$ 1,130.41	\$ 2,702.92	\$ 362.83	\$ 4,196.16	Direct deposit
06/10/2021	05/16/2021 - 05/31/2021	Office Assistant	40	\$ 690.00	-\$ 75.64	\$ 614.36	\$ 70.43	\$ 760.43	Direct deposit
06/10/2021	05/16/2021 - 05/31/2021	Office Manager	86.67	\$ 2,060.22	-\$ 277.48	\$ 1,782.74	\$ 203.40	\$ 2,263.62	Direct deposit
Total			610.27	\$ 21,014.14	-\$ 4,716.62	\$ 16,297.52	\$ 2,017.34	\$ 23,031.48	

Coversheet

Finance Committee - Annual Budget 2021-22

Section: IV. Committee Updates
Item: E. Finance Committee - Annual Budget 2021-22
Purpose: Vote
Submitted by:
Related Material: PCM 21-22 Budget Detail.pdf
PCM 21-22 Budget Presentation.pdf

SUMMARY	
Total Enrollment	94
Total Revenue	1,849,210
Total Expenses	1,988,872
Operating Net Income	64,992
Revenue Per Pupil	19,672
General Apportionment Per Pupil	10,531
Expenses Per Pupil	21,158

Including balance sheet items

YEAR 1
2021-22

Description of Assumptions

2021-22 Budget Detail
REVENUES

2000 - LOCAL SUPPORT - NON-TAX		
2200 - Sale Of Goods, Supplies, & Services	7,050	Misc fees
2500 - Gifts Grants, and Donations (Local)	25,000	
2298 - Local lunch sales	-	SSO option means no local lunch sales
TOTAL 2000 - LOCAL SUPPORT - NON-TAX	\$ 32,050	

3000 - STATE REVENUE - GENERAL PURPOSE		
3100 - Apportionment	989,954	From F203
3121 - Special Education - General Apportionment	24,002	From F203
TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE	\$ 1,013,955	

4000 - STATE REVENUE - SPECIAL PURPOSE		
4121 - Special Education - State	122,818	From F203
4155 - Learning Assistance	29,742	From F203
4165 - Transitional Bilingual	6,343	From F203
4174 - Highly Capable	2,642	From F203
4198 - School Food Service	-	
4199 - Transportation - Operations	18,675	1/2 years of funding based on starting reimburseable services in January
Total 4000 - STATE REVENUE - SPECIAL PURPOSE	\$ 180,219	

5000 - FEDERAL REVENUE - RESTRICTED		
Title I	16,345	OSPI allocation estimate
Title II	1,316	OSPI allocation estimate
Title III & IV	-	
IDEA Funding	11,985	OSPI allocation estimate
6198 - School Food Services	92,316	Based on 80% participation rate and free meals for all students (SSO option)
CSP	154,304	
E-rate	30,720	Includes ECF funding
ESSER	75,000	
TOTAL 6000 - FEDERAL REVENUE - SPECIAL PURPOSE	\$ 381,985	

8000 - OTHER ENTITIES		
8200 - Private Foundations	241,000	WA Charters
TOTAL 8000 - OTHER ENTITIES	\$ 241,000	

9000 - OTHER FINANCING SOURCES		
Other Financing Sources	-	
TOTAL 9000 - OTHER FINANCING SOURCES	\$ -	
TOTAL REVENUE	\$ 1,849,210	

EXPENSES		
ADMINISTRATIVE STAFF PERSONNEL COSTS		
Executive Management	90,000	Head of School
Instructional Management	80,000	MC / Dir of Assessments
Deans, Directors & Coordinators	-	Dir of Ops
CFO / Director of Finance	-	
Operation / Business Manager	-	
Administrative Staff	45,000	Office Manager
Other - Administrative	-	
TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS	<u>\$ 215,000</u>	
INSTRUCTIONAL PERSONNEL COSTS		
Teachers - Regular	249,301	
Teachers - SPED	64,499	
Teaching Assistants	91,833	
Specialty Teachers	-	Language & PE
Aides	-	
Therapists & Counselors	-	Social Worker
Other - Instructional	15,200	Summer 2022 PD
TOTAL INSTRUCTIONAL PERSONNEL COSTS	<u>\$ 420,833</u>	
NON-INSTRUCTIONAL PERSONNEL COSTS		
Nurse	14,720	
Librarian	-	
Custodian	-	
Security	-	
Other - Non-Instructional	20,000	Lunch server
TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS	<u>\$ 34,720</u>	
TOTAL PERSONNEL SALARY COSTS	<u>\$ 670,553</u>	
PAYROLL TAXES AND BENEFITS		
Social Security	41,574	
Medicare	9,723	
State Unemployment	9,254	
Paid Family Medical Leave (State)	1,676	
Worker's Compensation Insurance	6,706	
Federal Unemployment	4,023	
SEBB	151,008	
SERS (Classified Retirement)	27,378	
TRS (Certificated Retirement)	56,525	
TOTAL PAYROLL TAXES AND BENEFITS	<u>\$ 307,867</u>	
TOTAL PERSONNEL, TAX & BENEFIT EXPENSES	<u>\$ 978,420</u>	
CONTRACTED SERVICES		
Accounting / Audit	18,000	SAO (\$12k) + CPA (\$6k) audits
Legal	5,000	Flat yearly "in case" amount
Oversight Fee (3%)	35,825	Calculates as a % of total revenue for lines 3100, 3121, 4121, 4155, 4165, 4174 & 4199
Substitute Teachers	11,250	
Student Health	-	Hired in house
Back Office	96,000	JGP back office services
Special Ed	38,020	
Program Support / PD	17,500	NCMPS, Nautilus, TSS
Afterschool	-	
Food Service Management Company	9,500	HSFC
Tech support	20,000	
TOTAL CONTRACTED SERVICES	<u>\$ 251,095</u>	

SCHOOL OPERATIONS

Board Expenses	11,250	Yearly Board OnTrack + supplies
Classroom / Teaching Supplies & Materials	61,000	
Special Ed Supplies & Materials	6,345	
Textbooks / Workbooks	7,050	Math, ELA, etc workbooks
Equipment / Furniture	-	Moved to balance sheet expenses
Internet / Phone	7,680	Internet / phone costs: \$490/mo. (\$300/mo internet, \$190/mo for VOIP, \$150/mo classroom phones);
Technology Hardware	-	Moved to balance sheet expenses
Technology Software	27,591	
Student Testing & Assessment	7,030	
Field Trips	8,930	\$95 per student
Transportation (student)	39,600	
Student Services - other	2,350	Per student for clubs, dances, graduation, etc
Office Expense	7,000	Flat amount for pens, hole punchers, etc
Staff Development	4,950	\$200 Per employee
Staff Recruitment	2,000	Flat amount for fingerprints and background checks
Student Recruitment / Marketing	3,000	
School Meals / Lunch	106,278	Based on \$37 per student estimate for weekly food packages
Travel (Staff)	2,500	Flat amount
Fundraising	6,250	Database renewal costs, gift processing fees, printing of collateral, event costs
Dues & Memberships	1,470	WA Charters (\$5 per student), bank fees (\$1k)
Printer	5,000	Printer rental costs (\$78/mo) + supplies (paper & staples)

TOTAL SCHOOL OPERATIONS \$ 317,274

FACILITY OPERATION & MAINTENANCE

Insurance	12,500	Based on quote
Janitorial Services	-	Covered by landlord y1
Building and Land Rent / Lease	154,993	
Repairs & Maintenance	3,000	Mostly covered by landlord y1
Security Services	2,500	Estimate for security system (\$150/month) + various fees
Utilities	-	Covered by landlord
Financing Costs (Loan Payments - Interest)	20,250	Interest payments on loans

TOTAL FACILITY OPERATION & MAINTENANCE \$ 193,243

RESERVES / CONTINGENCY

	44,185	Attrition - 3% of State funding
--	--------	---------------------------------

Total Expenses \$ 1,784,218

Operating Net Income \$ 64,992

DEPRECIATION / AMORTIZATION

94,883

Final Net Income \$ (29,891)

Cash-Basis Adjustments

Liabilities

Deferred Revenue - Revenue Recognized	(216,000)	Grant revenue recognized but funds not received
Deferred Revenue - Cash Received	274,500	Actual grant revenue funds received - if recognized in a prior year
Principal Loan Payments	-	Loan payments - Principal (only affects the balance sheet) - all interest paid out of the interest reserve
Depreciation - Add back	94,883	Depreciation is not a cash expense and gets "added back" for cash effect calculations

Total Liability Adjustments \$ 153,383

Assets

Renovation costs - Construction	-	Completed in FY20-21
Prepays - Contractors	37,070	Contractor costs that are paid upfront for a full year of service are recorded as prepaid assets and expensed monthly
Equipment/Furniture	72,701	Large furniture and equipment purchases are recorded as assets and depreciated over time

Total Asset Adjustments \$ 109,771

Cash-Basis Net Inflows / (Outflows) \$ 43,612

Net Margin \$ 13,721



Pullman Community Montessori 21/22 Proposed Budget

Summary

Grade Levels	Enrollment	Total FTE SPED FTE	FRL% SPED% TBIP%	Surplus / (Deficit)	Ending Cash (08/31/22)
K-5	94	13 1	35% 13.5% 11%	Net income: (\$29k) Net margin: \$13k	187k (38 days)

Key Data

Staffing Costs	Tech Costs	Facility Costs	Per Pupil General Apportionment	Per Pupil Expenditures	Private Funding
\$978k	\$42k	\$193k	\$10.5k	\$19.6k	\$241k

Budget Overview

Revenue	Amount	%
Local Support	\$ 32,050	2%
State Revenue - General	\$ 989,954	54%
State Revenue - Special Purpose	\$ 204,221	11%
Federal Revenue	\$ 381,985	21%
Grants & Other Sources	\$ 241,000	13%
Total Revenue	\$ 1,849,210	

Expenses	Amount	%
Salaries	\$ 670,553	38%
Personnel Taxes & Benefits	\$ 307,867	17%
Contracted Services	\$ 251,095	14%
School Operations	\$ 317,274	18%
Facility Operations & Maintenance	\$ 193,243	11%
Reserves / Contingency	\$ 44,185	2%
Total Expenditures	\$ 1,784,218	

Operating Net Income	\$ 64,992
Net Margin	\$ 13,721
Beginning Cash	\$ 173,947
Ending Cash	\$ 187,668
Days Cash	38

Budget Detail

SUMMARY	
Total Enrollment	94
Total Revenue	1,849,210
Total Expenses	1,988,872
Operating Net Income	64,992
Revenue Per Pupil	19,672
General Apportionment Per Pupil	10,531
Expenses Per Pupil	21,158

Including balance sheet items

YEAR 1
2021-22

Description of Assumptions

2021-22 Budget Detail
REVENUES

2000 - LOCAL SUPPORT - NON-TAX		
2200 - Sale Of Goods, Supplies, & Services	7,050	Misc fees
2500 - Gifts Grants, and Donations (Local)	25,000	
2298 - Local lunch sales	-	SSO option means no local lunch sales
TOTAL 2000 - LOCAL SUPPORT - NON-TAX	\$ 32,050	
3000 - STATE REVENUE - GENERAL PURPOSE		
3100 - Apportionment	989,954	From F203
3121 - Special Education - General Apportionment	24,002	From F203
TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE	\$ 1,013,955	
4000 - STATE REVENUE - SPECIAL PURPOSE		
4121 - Special Education - State	122,818	From F203
4155 - Learning Assistance	29,742	From F203
4165 - Transitional Bilingual	6,343	From F203
4174 - Highly Capable	2,642	From F203
4198 - School Food Service	-	
4199 - Transportation - Operations	18,675	1/2 years of funding based on starting reimburseable services in January
Total 4000 - STATE REVENUE - SPECIAL PURPOSE	\$ 180,219	
5000 - FEDERAL REVENUE - RESTRICTED		
Title I	16,345	OSPI allocation estimate
Title II	1,316	OSPI allocation estimate
Title III & IV	-	
IDEA Funding	11,985	OSPI allocation estimate
6198 - School Food Services	92,316	Based on 80% participation rate and free meals for all students (SSO option)
CSP	154,304	
E-rate	30,720	Includes ECF funding
ESSER	75,000	
TOTAL 6000 - FEDERAL REVENUE - SPECIAL PURPOSE	\$ 381,985	
8000 - OTHER ENTITIES		
8200 - Private Foundations	241,000	WA Charters
TOTAL 8000 - OTHER ENTITIES	\$ 241,000	
9000 - OTHER FINANCING SOURCES		
Other Financing Sources	-	
TOTAL 9000 - OTHER FINANCING SOURCES	\$ -	
TOTAL REVENUE	\$ 1,849,210	

EXPENSES		
ADMINISTRATIVE STAFF PERSONNEL COSTS		
Executive Management	90,000	Head of School
Instructional Management	80,000	MC / Dir of Assessments
Deans, Directors & Coordinators	-	Dir of Ops
CFO / Director of Finance	-	
Operation / Business Manager	-	
Administrative Staff	45,000	Office Manager
Other - Administrative	-	
TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS	<u>\$ 215,000</u>	
INSTRUCTIONAL PERSONNEL COSTS		
Teachers - Regular	249,301	
Teachers - SPED	64,499	
Teaching Assistants	91,833	
Specialty Teachers	-	Language & PE
Aides	-	
Therapists & Counselors	-	Social Worker
Other - Instructional	15,200	Summer 2022 PD
TOTAL INSTRUCTIONAL PERSONNEL COSTS	<u>\$ 420,833</u>	
NON-INSTRUCTIONAL PERSONNEL COSTS		
Nurse	14,720	
Librarian	-	
Custodian	-	
Security	-	
Other - Non-Instructional	20,000	Lunch server
TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS	<u>\$ 34,720</u>	
TOTAL PERSONNEL SALARY COSTS	<u>\$ 670,553</u>	
PAYROLL TAXES AND BENEFITS		
Social Security	41,574	
Medicare	9,723	
State Unemployment	9,254	
Paid Family Medical Leave (State)	1,676	
Worker's Compensation Insurance	6,706	
Federal Unemployment	4,023	
SEBB	151,008	
SERS (Classified Retirement)	27,378	
TRS (Certificated Retirement)	56,525	
TOTAL PAYROLL TAXES AND BENEFITS	<u>\$ 307,867</u>	
TOTAL PERSONNEL, TAX & BENEFIT EXPENSES	<u>\$ 978,420</u>	
CONTRACTED SERVICES		
Accounting / Audit	18,000	SAO (\$12k) + CPA (\$6k) audits
Legal	5,000	Flat yearly "in case" amount
Oversight Fee (3%)	35,825	Calculates as a % of total revenue for lines 3100, 3121, 4121, 4155, 4165, 4174 & 4199
Substitute Teachers	11,250	
Student Health	-	Hired in house
Back Office	96,000	JGP back office services
Special Ed	38,020	
Program Support / PD	17,500	NCMPS, Nautilus, TSS
Afterschool	-	
Food Service Management Company	9,500	HSFC
Tech support	20,000	
TOTAL CONTRACTED SERVICES	<u>\$ 251,095</u>	

SCHOOL OPERATIONS

Board Expenses	11,250	Yearly Board OnTrack + supplies
Classroom / Teaching Supplies & Materials	61,000	
Special Ed Supplies & Materials	6,345	
Textbooks / Workbooks	7,050	Math, ELA, etc workbooks
Equipment / Furniture	-	Moved to balance sheet expenses
Internet / Phone	7,680	Internet / phone costs: \$490/mo. (\$300/mo internet, \$190/mo for VOIP, \$150/mo classroom phones);
Technology Hardware	-	Moved to balance sheet expenses
Technology Software	27,591	
Student Testing & Assessment	7,030	
Field Trips	8,930	\$95 per student
Transportation (student)	39,600	
Student Services - other	2,350	Per student for clubs, dances, graduation, etc
Office Expense	7,000	Flat amount for pens, hole punchers, etc
Staff Development	4,950	\$200 Per employee
Staff Recruitment	2,000	Flat amount for fingerprints and background checks
Student Recruitment / Marketing	3,000	
School Meals / Lunch	106,278	Based on \$37 per student estimate for weekly food packages
Travel (Staff)	2,500	Flat amount
Fundraising	6,250	Database renewal costs, gift processing fees, printing of collateral, event costs
Dues & Memberships	1,470	WA Charters (\$5 per student), bank fees (\$1k)
Printer	5,000	Printer rental costs (\$78/mo) + supplies (paper & staples)

TOTAL SCHOOL OPERATIONS \$ 317,274

FACILITY OPERATION & MAINTENANCE

Insurance	12,500	Based on quote
Janitorial Services	-	Covered by landlord y1
Building and Land Rent / Lease	154,993	
Repairs & Maintenance	3,000	Mostly covered by landlord y1
Security Services	2,500	Estimate for security system (\$150/month) + various fees
Utilities	-	Covered by landlord
Financing Costs (Loan Payments - Interest)	20,250	Interest payments on loans

TOTAL FACILITY OPERATION & MAINTENANCE \$ 193,243

RESERVES / CONTINGENCY

44,185 Attrition - 3% of State funding

Total Expenses \$ 1,784,218

Operating Net Income \$ 64,992

DEPRECIATION / AMORTIZATION

94,883

Final Net Income \$ (29,891)

Cash-Basis Adjustments

Liabilities		
Deferred Revenue - Revenue Recognized	(216,000)	Grant revenue recognized but funds not received
Deferred Revenue - Cash Received	274,500	Actual grant revenue funds received - if recognized in a prior year
Principal Loan Payments	-	Loan payments - Principal (only affects the balance sheet) - all interest paid out of the interest reserve
Depreciation - Add back	94,883	Depreciation is not a cash expense and gets "added back" for cash effect calculations
Total Liability Adjustments	<u>\$ 153,383</u>	
Assets		
Renovation costs - Construction	-	Completed in FY20-21
Prepays - Contractors	37,070	Contractor costs that are paid upfront for a full year of service are recorded as prepaid assets and expensed monthly
Equipment/Furniture	72,701	Large furniture and equipment purchases are recorded as assets and depreciated over time
Total Asset Adjustments	<u>\$ 109,771</u>	
Cash-Basis Net Inflows / (Outflows)	<u>\$ 43,612</u>	
Net Margin	<u>\$ 13,721</u>	

Four Year Budget Overview

REVENUES AND OTHER FINANCING SOURCES	2022-23	2023-24	2024-25
1000 Local Taxes	\$ -	\$ -	\$ -
2000 Local Nontax Support	35,800	39,400	41,800
3000 State, General Purpose	1,539,040	1,861,511	2,159,322
4000 State, Special Purpose	285,076	377,571	443,853
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	492,892	543,855	504,498
7000 Revenues from Other School Districts	-	-	-
8000 Revenues from Other Entities	192,000	245,000	318,000
9000 Other Financing Sources	-	-	-
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,544,807	3,067,337	3,467,473
EXPENDITURES			
00 Regular Instruction	984,015	1,210,889	1,549,255
10 Federal Stimulus	-	-	-
20 Special Education Instruction	258,016	336,845	390,937
30 Vocational Education Instruction	-	-	-
40 Skill Center Instruction	-	-	-
50 and 60 Compensatory Education Instruction	52,606	73,526	90,823
70 Other Instructional Programs	310,000	300,000	220,000
80 Community Services	-	-	-
90 Support Services	914,755	1,145,170	1,215,984
B. TOTAL EXPENDITURES	2,519,391	3,066,431	3,467,000