



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

Pullman Community Montessori

PCM Board Meeting

Date and Time

Tuesday February 22, 2022 at 5:15 PM PST

Location

PCM Board of Trustees meetings are held in the Gladish Community and Cultural Center room 100a. 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 5:15 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.

g in advance of the board meeting for us to better address you consideration. Please email to board@mypcm.org or submit in paper form to the PCM office in Gladish Community and Cultural Center STE 212. You should receive confirmation of receipt of your written statement within 48 hours of submission. If you do not receive confirmation, please email DesireeP@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 Meeting Minutes - 1/25

Please come with amendments ready to put in the chat.

D. Community Building

Aubree will be leading our session this meeting

*If you have not done so yet, please use [this google document](#) to sign up for the board meeting in which you would like to lead this activity.

E. DEI and Anti-racism Commitment

- Review upcoming training date
- Discuss training schedule

F. "Governing for Greatness" Book Review

In addition to our "Board Scenario" training, we will take time to review sections from the various texts we have received during the onboarding process.

In preparation for the budget revision vote and upcoming financial trainings from the Finance Committee, please Review Topic 6: Financial Health (p. 31) in *Governing for Greatness*.

- What from the section stood out to you or surprised you?
- What from the section was most useful to you?

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 & Compliance Check-in

Standing reminders:

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.

The Commission has issued an updated [Compliance Calendar](#) for the 2021-22 School Year. This is a component of a larger document used by PCM management and available to the Board that provides guidance and clarification around the Commission's oversight of charter schools (this [Oversight Guidance Manual](#) is updated periodically).

What rubrics does the Commission use for evaluation?

[Financial Performance Framework](#)

[Academic Performance Framework](#)

[Organizational Performance Framework \(expanded criterion\)](#)

A. January Update

Please review the BOARD OF TRUSTEES DASHBOARD prior to these updates. The majority of updates directly apply to this dashboard.

[to be linked in at least 7 day prior to meeting]

General outline:

- Enrollment
- Financial
- Compliance
- School Specific Goal progress (similar cadence to Academic update)
- Logic Model (similar cadence to Academic update)
- Academic update (if applicable....usually the board meeting the month following the end of the trimester)

Notes not included in dashboard this month:

- X

IMPORTANT REMINDER: Every member of a publicly funded governing body must complete their online F1 Personal Financial Affairs Statement within 14 days of taking their oath or assuring their duties. Additionally, every member is also required to refresher this information annually as long as they serve on the Board of Trustees. The annual deadline is April 15th.

Last year we committed to submitting these by the March meeting! Let's do this again this year! For those who have already completed this last year, use your login and the process will go much more quickly this year.

A refresher document is attached.

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)

In advance of the board meeting, trustees should:

1. Review LESC [meeting minutes](#) .
2. Read the HOS mid-year appraisal.

LESC will present a summary of the HOS mid-year appraisal meeting with the HOS and outline actionable items agreed on by LESC and the HOS following their meeting. The HOS goals for the remainder of the 2021-22 SY will also be shared.

VOTE: LESC proposed the board approve the committees name revision to LSEC to more closely align with the purpose of the committee.

B. DC (Development Committee)

Trustees should review the DC meeting [minutes](#).

C. GC (Governance Committee)

Review the GC [meeting minutes](#).

Presentation of GC's "Committee Goal & Task Review Process"

1. Initial contact between GC liaison and committee chair.
2. Liaison attends committee meeting or otherwise checks in with committee (review minutes, meet with chair)
3. GC presents "Goal & Task Review" Dashboard which contains the following:

- Are the goals SMART goals? (Do all tasks have a deadline and an owner?)
- Are the goals being completed on time? (Identify barriers if goals are not being completed)
- Goals are posted/reviewed monthly during committee meetings (Yes/No/Other)

4. Month to month record dashboard is maintained and reviewed by GC

D. FC (Finance Committee)

In advance of this meeting Trustees should:

1. Access the publicly accessible [FC meeting notes](#) and review.
2. Review the January financials recommended by the FC.

3. Complete the self-paced financial training added to your task list (included reading [Board Staff Financial Contract](#))
4. Review the attached Budget Revise (send Laylah & Matt questions in advance of the board meeting please).

Motion 1: The FC recommends the Board approve the January financials as presented.

Motion 2: The FC recommends the Board approve the revised 2022-23 school year budget as presented.

V. Other Business

A. Officer Elections

Officer elections were to have occurred back in August, but due to confusion around terms and term dates, the vote never occurred. The slate of officers is presented as follows:

Chair: John Cassleman

Vice Chair: Bev Wolff

Secretary: Clara Hill

Treasurer: Aubree Guyton

VI. New Business

VII. 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 Meeting Minutes - 1/25

Section: I. Opening Items
Item: C. Approve Meeting Minutes - 1/25
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for PCM Board Meeting on January 25, 2022

APPROVED



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

Pullman Community Montessori

Minutes

PCM Board Meeting

Date and Time

Tuesday January 25, 2022 at 5:15 PM

Location

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Trustees Present

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

Trustees Absent

None

Guests Present

Christine Moses (Buffalo Cloud Consulting) (remote), Kura Myrrlin (Buffalo Cloud Consulting) (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 Jan 25, 2022 at 5:31 PM.

C. Community Building

John led the board and guests in a musical community building activity.

D. Approve Meeting Minutes - 12/28

J. Cassleman made a motion to approve the minutes from PCM Board Meeting on 12-28-21.

C. Hill seconded the motion.
The board **VOTED** to approve the motion.

E. DEI and Anti-racism Commitment

Christine Moses introduced Buffalo Cloud Consulting and her "why" about antiracist work. Kura Myrrlin introduced themselves and their role at BCC. Each member of the board also introduced themselves.

II. Public Comment

A. Making Public Comments

No members of the public present.

III. LEADER Team Update & Compliance Check-in

A. December Update

John provided an update and space for questions from the board.

IV. Committee Updates

A. LESC (Leadership Evaluation & Support Committee)

B. Wolff made a motion to propose that we accept the plan for evaluation of Head of School for 2021-22 as presented.

C. Hill seconded the motion.

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

B. DC (Development Committee)

C. GC (Governance Committee)

J. Cassleman made a motion to approve GC recommendation to recruit 2 new board members by June 2022 with the skill sets of Fund Development and Governance/Human Resources, and with preference to expanding the board's diversity.

C. Hill seconded the motion.

John presented the results of the board assessment and shared GC recommendations for next steps.

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

D. FC (Finance Committee)

A. Guyton made a motion to approve the December Financials.

C. Hill seconded the motion.

Aubree provided updates and shared upcoming plans from the FC.

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

V. Enrollment Policies and Procedures 2022-23

A. Updated Enrollment Policies & Procedures for the 2021-22 school year

A. Rahmani made a motion to approve the updated Enrollment Policies & Procedures document.

A. Guyton seconded the motion.

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

B. Academic Calendar Discussion

John shared that we will discuss this during next month's meeting.

VI. Other Business

A. Legislative Update

Legislators will be talking about legislation regarding charters. Aubree will share a link with us with some additional information.

VII. New Business

A. Revisit Board Meeting Effectiveness Discussion

John opened the floor for discussion on what would make the board meetings more effective and engaging.

VIII. 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 7:11 PM.

Respectfully Submitted,

C. Hill

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

LESC (Leadership Evaluation & Support Committee)

Section: IV. Committee Updates
Item: A. LESG (Leadership Evaluation & Support Committee)
Purpose: Vote
Submitted by:
Related Material: WordItOut-word-cloud-4954731 (1) (2).png
LESC-HOSmidyearReport.docx

responsive
hard-working
mission-driven
organized driven unstoppable
passionate able
values-driven tenacious
developing determined
compassionate
dedicated
fearless advocate growing
priceless learning willing
impressive reliable
stubborn resilient
thoughtful dynamic inspiring
thorough recruiter
professional
enthusiastic intelligent
problem-solver

Draft report – January 2022

Evaluation of performance of Head of School, Laylah Sullivan

Process

- A survey was sent out to:
 - 10 staff members
 - 6 board members
 - 6 partners
- Out of a potential total of 22 participants, we received 13 responses. That’s just under 60%.
 - The survey was sent using the PCM board email. However, the recipient received an email just from ‘board’. Having the sender identified as PCM board would encourage a better response.
 - For various reasons, the survey was sent out over the December holiday season. Although a reminder was sent out after the holidays in early January, responses might have been higher had we avoided the holiday season.
 - LESC recommends that in future a brief email is sent out from the HOS right before the survey is sent out, alerting board, staff and partners that the survey will be coming from the board email address and encouraging participation.
- Responses received were detailed and specific.
- After reviewing the data, the following themes emerged:

Strengths:

- Laylah opened a school during a pandemic, with all of the challenges of labor shortages, supply and delivery problems, and lack of opportunities for face-to-face engagement with the community. She coordinated and provided oversight of major building renovations, the furnishing and equipment of a new school from scratch and established strong systems. This has been one of the most challenging times for anyone involved in education, and as a new administrator Laylah has repeatedly demonstrated tenacity, dedication, resilience, hard work, passion, commitment and an ability to problem solve. These were descriptors used frequently in responses.
- There is an acknowledgement that Laylah is learning fast and is improving as a school leader. As continuous improvement is a goal of the school, Laylah should celebrate this learning and improvement.
- Laylah’s commitment to the school, and to student learning and well-being was repeatedly called out.

Areas for growth:

- **Community building**
 - Model the Montessori philosophy by inspiring staff and board members to take leadership, set goals and follow their strengths over a three-year cycle to implement and support the school. Give them agency.

- The survey indicated that listening and responding to teachers' ideas, needs, and concerns is a top priority for improving the climate at PCM. More delegation, trust, and support were called for. It was noted that this is improving.
- Recognize, celebrate and utilize successes and individual talents to strengthen engagement and commitment to PCM.
- **Communication:**
 - Recommend that Laylah focuses on conciseness, brevity and transparency in written communication.
 - In-person communication would benefit from openness to dissenting and questioning voices, and to focus on discussion, dialogue and collaboration.

Goals

The LESC appreciates the input from Laylah Sullivan, HOS, to this cycle of the evaluation process by completing and sharing her self-assessment through the Executive Reflective Practice Inventory and the Executive Appraisal Instrument. There was much alignment between Laylah's responses and reflections and the data collected through the survey, showing self-awareness.

Laylah's goals for spring 2022 match an area for growth identified in this report, community building. Laylah's goals are listed below:

- Build more opportunities for staff decision making in next year's calendar.
 - Share draft of annual calendar by mid-February
- Solicit individual staff feedback, and then provide opportunity to discuss as a group (especially around 'thematic' days and dates).
- Maintain weekly communications about Wednesday PD the Friday before. Send out agenda the Friday before & have details blocked out in Google PD calendar.
 - Solicit staff feedback on PD sessions. Send out survey for ideas on additional interests.

An area not identified by Laylah as an area in need of growth but identified as such by the data and this report is in the area of communication. Brevity and conciseness are needed for clear communication.

The LESC's goal for HOS for this spring is very narrow and focused on the sustainability of the leadership role.

- The Head of School should be identifying tasks and responsibilities that can be successfully delegated to others (e.g. SIA, board members, staff members, partners) and allow partners the agency to complete the tasks. This would help develop trust, ownership and commitment, and free up time for the HOS to lead.

Coversheet

FC (Finance Committee)

Section: IV. Committee Updates
Item: D. FC (Finance Committee)
Purpose: Vote
Submitted by:
Related Material: 6c._PCM_AP_Register_January_2022.pdf
6b._PCM_Payroll_Report_January_2022.pdf
6a._PCM_Auditing_Officer_Approval_January_2022.pdf
6._PCM_Payroll_and_AP_Certification_January_2022.pdf
5._PCM_Statement_of_Cash_Flows_January_2022.pdf
4._PCM_BvA_January_2022.pdf
3._PCM_P_L_January_2022.pdf
2._PCM_Balance_Sheet_January_2022.pdf
1._PCM_Finance_Dashboard_January_2022.pdf
PCM Budget Revision - Presentation.pdf
Budget Revision Resolution - PCM 21-22.docx.pdf

Pullman Community Montessori

Bill Payment List

January 2022

DATE	NUM	VENDOR	AMOUNT
1000 Banner Bank x4353 - PUBLIC Checking			
01/14/2022		Raza Development Fund, Inc (v)	-63,472.04
01/13/2022	EFT	Joule Growth Partners	-8,000.00
01/13/2022	EFT	Friends of Gladish	-268.45
01/14/2022		Galexis Technologies	-1,802.42
01/18/2022		Emily Klein	-48.21
01/14/2022		Fork Refrigeration, Inc	-212.64
01/14/2022		Benjamin Heft	-124.21
01/14/2022		FIRST Insurance Funding	-276.56
01/14/2022		Spokane International Academy	-8,423.22
01/07/2022	EFT	Great American Insurance Group	-605.95
01/10/2022	EFT	WA Dept of Retirement Systems	-62.79
01/10/2022	EFT	WA Dept of Retirement Systems	-11,833.29
01/10/2022	EFT	WA Dept of Retirement Systems	-464.34
01/28/2022	EFT	Friends of Gladish	-220.50
01/28/2022	EFT	Friends of Gladish	-14,042.42
01/31/2022		Flyleaf Publishing	-835.98
01/31/2022		Galexis Technologies	-18,016.08
01/31/2022		The Standard Insurance Company	-420.48
01/31/2022		Ccooper Services	-125.00
01/31/2022		First Step Internet	-300.00
01/31/2022		Terry's Dairy, Inc	-544.50
01/31/2022		Health Care Authority - SEBB	-11,896.00
Total for 1000 Banner Bank x4353 - PUBLIC Checking			\$ -141,995.08
Not Specified			
01/31/2022		Infinity Custom Construction, LLC	0.00
Total for Not Specified			\$0.00

**Pullman Community Montessori
Payroll Summary**

Jan-22



Pay Code Totals

Custodian	-
Kitchen Staff	1,700.60
Office Administration	7,748.50
School Administration	10,833.38
Special Education Staff	6,034.07
Student Support Staff	4,461.58
Substitute Teacher	1,001.02
Teacher	17,663.11
Total	49,442.26

Deduction Totals

State Pension	3,708.64
State Employees Benefits Board	1,011.50
Supplemental LTD	104.37
Wage Garnishments	-
Federal Income Tax	3,214.61
Social Security	2,443.15
Medicare	702.23
WA Long Term Care Insurance	286.78
WA Workers' Comp Insurance	196.38
WA Family and Medical Leave Insurance	217.21
Total	11,884.87

Benefits Totals

State Pension	6,496.52
State Employees Benefits Board	10,648.00
Social Security	2,443.15
Medicare	702.23
WA SUI	751.52
WA EAF	9.88
WA Family and Medical Leave Insurance	-
WA Workers' Comp Insurance	375.32
Total	21,426.62

Direct Deposit Total **37,557.39**

AUDITING OFFICER CERTIFICATION AND APPROVAL
(CHAPTER 42.24 RCW)

I, the undersigned, do hereby certify under penalty of perjury for the following vouchers, that the materials have been furnished, the services rendered or the labor performed as described herein and that the claim is a just, due and unpaid obligation against Pullman Community Montessori, and that I am authorized to authenticate and certify so said claim.

Pullman Community Montessori General Fund

January AP register totaling: \$141,995.08

Pay dates within 01/01/22 - 01/31/22

Board Date 02/22/22

Signature of Auditing Officer

Date



Payroll Check Summary

Payroll Runs: 01/10/2022, 01/25/2022, and 01/26/2022

BOARD CERTIFICATION STATEMENT

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of February 22, 2022, the Board, by a _____ vote, approves payments totaling \$37,557.39. The payments are further identified in this document.

Total Payment by Type:
Payroll Direct Deposit (\$37,557.39)

Secretary	Clara Hill	Board Member	Ayad Rahmani
Board Member	John Cassleman	Board Member	_____
Board Member	Aubree Guyton	Board Member	_____
Board Member	Beverley Wolff		_____

Accounts Payable Register

January 2022

BOARD CERTIFICATION STATEMENT

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As of February 22, 2022, the Board, by a _____ vote, approves payments totaling \$141,995.08. The payments are further identified in this document.

Total Payment by Type:
Electronic Funds Transfer (\$141,995.08)
Reimbursement Direct Deposit (\$0)

Secretary	Clara Hill	Board Member	Ayad Rahmani
Board Member	John Cassleman	Board Member	_____
Board Member	Aubree Guyton	Board Member	_____
Board Member	Beverley Wolff		_____

Pullman Community Montessori

Statement of Cash Flows

November 2021 - January 2022

	NOV 2021	DEC 2021	JAN 2022	TOTAL
OPERATING ACTIVITIES				
Net Revenue	-60,211.42	174,891.87	-92,044.05	\$22,636.40
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				\$0.00
1100 Accounts Receivable (A/R)	2,959.32	-60,647.54	42,948.94	\$ -
				14,739.28
1150 Prepays & Other Assets	2,039.06	2,039.06	2,494.37	\$6,572.49
2100 Accounts Payable	-1,943.52	-15,868.29	11,022.94	\$ -6,788.87
2101 Accrued Accounts & Payroll Payable	3,405.89	-6,769.64	2,568.73	\$ -795.02
2155 Retirement Payable - DRS	10,942.12	-11,038.11	-2,155.26	\$ -2,251.25
2156 Health Insurance Payable - SEBB	-4,629.50	-1,173.50	-236.50	\$ -6,039.50
2157 HSA/FSA/DCAP Payable - SEBB	0.00	-160.00		\$ -160.00
2158 LTD Payable	89.34	92.76	-316.11	\$ -134.01
2171 Use Tax Payable		894.03	292.87	\$1,186.90
2202 Loan Payable - short-term	374.79	364.80	-62,894.93	\$ -
				62,155.34
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	13,237.50	-92,266.43	-6,274.95	\$ -
				85,303.88
Net cash provided by operating activities	\$ -	\$82,625.44	\$ -	\$ -
	46,973.92		98,319.00	62,667.48
INVESTING ACTIVITIES				
1501 Fixed Assets-Capitalized Equipment		-5,537.36		\$ -5,537.36
1503 Fixed Assets-Leasehold Improvements		-7,138.51		\$ -7,138.51
1510 Facilities - In Progress	-86,531.87		2.00	\$ -
				86,529.87
Net cash provided by investing activities	\$ -	\$ -	\$2.00	\$ -
	86,531.87	12,675.87		99,205.74
FINANCING ACTIVITIES				
2501 Construction Loan Payable	88,224.09	1,761.00	1,947.73	\$91,932.82
2998 Unrestricted Net Assets		-500.00		\$ -500.00
2999 Restricted Net Assets		500.00		\$500.00
Net cash provided by financing activities	\$88,224.09	\$1,761.00	\$1,947.73	\$91,932.82
NET CASH INCREASE FOR PERIOD	\$ -	\$71,710.57	\$ -	\$ -
	45,281.70		96,369.27	69,940.40



Pullman Community Montessori FY 21-22 Budget Status Report January 2022

	Total			
	Actual	Budget	Over/(Under) Budget	% Received / Spent
Revenue				
Local Support	4,014.88	32,050.00	-28,035.12	12.53%
State Revenue - General	322,860.21	989,953.75	-667,093.54	32.61%
State Revenue - Special Purpose	66,734.89	204,220.77	-137,485.88	32.68%
Federal Revenue	176,936.09	381,985.37	-205,049.28	46.32%
Grants & Other Sources	105,000.00	241,000.00	-136,000.00	43.57%
Total Revenue	\$ 675,546.07	\$ 1,849,209.89	-\$ 1,173,663.82	36.53%
Gross Profit	\$ 675,546.07	\$ 1,849,209.89	-\$ 1,173,663.82	36.53%
Expenditures				
Salaries	273,199.42	670,553.37	-397,353.95	40.74%
Personnel Taxes & Benefits	115,054.94	307,866.88	-192,811.94	37.37%
Contracted Services	117,967.61	288,165.24	-170,197.63	40.94%
School Operations	92,886.08	317,274.02	-224,387.94	29.28%
Facility Operations & Maintenance	85,718.50	288,125.94	-202,407.44	29.75%
Total Expenditures	\$ 684,826.55	\$ 1,871,985.45	-\$ 1,187,158.90	36.58%
Net Operating Revenue	-\$ 9,280.48	-\$ 22,775.56	\$ 13,495.08	40.75%
Net Revenue	-\$ 9,280.48	-\$ 22,775.56	\$ 13,495.08	40.75%
Capital Expenditures				
1501 Fixed Assets-Capitalized Equipment (Tech)	11,113.85	14,701.00	-3,587.15	75.60%
1504 Fixed Assets-Furniture, Fixtures & Other	0.00	58,000.00	-58,000.00	0.00%
Total Capital Expenditures	11,113.85	72,701.00	-61,587.15	15.29%
All Expenditures	695,940.40	1,944,686.45	-1,248,746.05	35.79%

Pullman Community Montessori

Profit & Loss

January 2022

	TOTAL			
	JAN 2022	DEC 2021 (PP)	CHANGE	SEP 2021 - JAN 2022 (YTD)
Revenue				
3100 Local donations	526.00	2,968.50	-2,442.50	4,014.79
3201 Interest Income (Public)	0.02	0.02	0.00	0.09
3520 Private Foundations / Grants		100,000.00	-100,000.00	105,000.00
4000 General Apportionment	16,563.34	88,924.90	-72,361.56	322,860.21
4021 Special Education - General Apportionment	1,227.75	2,160.08	-932.33	8,668.01
4121 Special Education - State	1,165.77	11,053.33	-9,887.56	39,238.35
4155 Learning Assistance	1,380.45	1,461.65	-81.20	6,415.03
4198 State - School Food Service	893.50		893.50	893.50
4258 State Miscellaneous Revenue		11,520.00	-11,520.00	11,520.00
5124 Federal SPED - IDEA	7,514.00		7,514.00	7,514.00
5198 Federal - School Food Services (NSLP)	4,301.05	10,388.50	-6,087.45	14,689.55
5199 Federal - Misc Grants	2,880.00	9,802.08	-6,922.08	12,682.08
5200 Federal - CSP	26,204.16	69,153.10	-42,948.94	142,050.46
Total Revenue	\$62,656.04	\$307,432.16	\$ -244,776.12	\$675,546.07
GROSS PROFIT	\$62,656.04	\$307,432.16	\$ -244,776.12	\$675,546.07
Expenditures				
6005 Certificated - Executive Management	7,500.00	7,500.03	-0.03	37,916.68
6010 Certificated - Instructional Management	0.00	6,666.68	-6,666.68	26,666.70
6106 Classified - Operations Staff	4,395.30	3,708.34	686.96	19,228.66
6190 Classified - Other - Non -Instructional	5,293.32	3,476.68	1,816.64	15,784.00
6198 Classified - Lunch Staff	2,633.77	2,312.20	321.57	13,128.13
6270 Certificated - Teachers - Regular	17,663.11	17,663.10	0.01	88,315.52
6271 Certificated - Teachers - Substitutes	3,018.56	1,639.47	1,379.09	5,393.26
6275 Certificated - Teachers - SPED	6,012.44	5,374.92	637.52	27,512.14
6373 Classified - Aides - Regular	5,378.53	3,927.78	1,450.75	39,254.33
7051 Social Security/Medicare/FUTA	3,131.39	3,275.61	-144.22	16,153.27
7052 Worker's Compensation Insurance	406.35	409.14	-2.79	2,196.80
7053 State Unemployment	799.15	644.50	154.65	3,143.19
7055 Retirement Contribution - DRS	6,557.69	6,928.98	-371.29	35,481.68
7056 Health Insurance - SEBB	10,648.00	11,616.00	-968.00	58,080.00
8015 Oversight Fee (3%)	610.12	3,108.00	-2,497.88	11,315.45
8035 Payroll & Accounting Services	8,000.00	8,000.00	0.00	40,000.00
8040 Special Ed Services		2,873.93	-2,873.93	17,488.54
8050 Contracted Services - Tech	20,883.57		20,883.57	20,883.57
8051 Contracted Services - Program Support / PD	1,216.66	1,216.66	0.00	6,083.30
8053 Contracted Services - Misc	8,125.00		8,125.00	8,125.00
8054 Contracted Services - Afterschool	3,311.00	2,483.25	827.75	14,071.75
8055 Printing		270.23	-270.23	270.23
8060 Dues & Memberships		25.00	-25.00	1,712.00
8505 Board Expenses	833.33	833.33	0.00	4,166.65

Pullman Community Montessori

Profit & Loss

January 2022

	TOTAL			
	JAN 2022	DEC 2021 (PP)	CHANGE	SEP 2021 - JAN 2022 (YTD)
8510 Classroom / Teaching Supplies & Materials	5,002.34	5,522.93	-520.59	24,841.09
8515 Special Ed Supplies & Materials	1,024.55	16.12	1,008.43	1,070.63
8526 COVID-19 Expenses	43.07		43.07	635.29
8530 Equipment / Furniture	386.89	2,203.84	-1,816.95	8,095.15
8535 Telephone / Internet	480.00	660.00	-180.00	3,297.93
8540 Technology - Hardware	7,539.96	1,802.42	5,737.54	9,950.22
8541 Technology - Software	1,186.37	4,945.71	-3,759.34	11,455.53
8564 Bank & Payment Processing Fees	49.74	8.08	41.66	145.86
8565 Office Expense	2,061.21	453.78	1,607.43	4,141.96
8570 Staff Development	325.00	975.00	-650.00	2,023.71
8575 Staff Recruitment	40.50	20.25	20.25	60.75
8580 Student Recruitment / Marketing	405.06	144.73	260.33	799.79
8585 School Meals / Lunch	2,144.09	4,345.47	-2,201.38	19,765.24
8595 Fundraising				454.05
9005 Insurance Expense	814.12	871.58	-57.46	4,300.46
9010 Janitorial	212.64	30.16	182.48	1,090.05
9015 Building and Land Rent / Lease	14,042.42	14,460.59	-418.17	70,479.43
9020 Repairs & Maintenance Bld				107.80
9045 Interest Expense	2,524.84	2,125.80	399.04	9,740.76
Total Expenditures	\$154,700.09	\$132,540.29	\$22,159.80	\$684,826.55
NET OPERATING REVENUE	\$ -92,044.05	\$174,891.87	\$ -266,935.92	\$ -9,280.48
NET REVENUE	\$ -92,044.05	\$174,891.87	\$ -266,935.92	\$ -9,280.48

Pullman Community Montessori

Balance Sheet

As of January 31, 2022

	TOTAL		
	AS OF JAN 31, 2022	AS OF DEC 31, 2021 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1000 Banner Bank x4353 - PUBLIC Checking	126,588.77	222,955.06	-96,366.29
1001 Banner Bank x4695 - PRIVATE Checking	1,232.38	1,235.38	-3.00
1005 Banner Bank x3234 - PUBLIC Savings	1,095.40	1,095.38	0.02
Total Bank Accounts	\$128,916.55	\$225,285.82	\$ -96,369.27
Accounts Receivable			
1100 Accounts Receivable (A/R)	219,082.96	262,031.90	-42,948.94
Total Accounts Receivable	\$219,082.96	\$262,031.90	\$ -42,948.94
Other Current Assets			
1150 Prepays & Other Assets	10,192.14	12,686.51	-2,494.37
Total Other Current Assets	\$10,192.14	\$12,686.51	\$ -2,494.37
Total Current Assets	\$358,191.65	\$500,004.23	\$ -141,812.58
Fixed Assets			
1501 Fixed Assets-Capitalized Equipment	46,770.36	46,770.36	0.00
1503 Fixed Assets-Leasehold Improvements	391,802.62	391,802.62	0.00
1504 Fixed Assets-Furniture, Fixtures & Other	68,838.42	68,838.42	0.00
1510 Facilities - In Progress	95,705.81	95,707.81	-2.00
Total Fixed Assets	\$603,117.21	\$603,119.21	\$ -2.00
TOTAL ASSETS	\$961,308.86	\$1,103,123.44	\$ -141,814.58
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 Accounts Payable	13,881.76	2,858.82	11,022.94
Total Accounts Payable	\$13,881.76	\$2,858.82	\$11,022.94
Other Current Liabilities			
2101 Accrued Accounts & Payroll Payable	37,091.25	34,522.52	2,568.73
2155 Retirement Payable - DRS	9,360.30	11,515.56	-2,155.26
2156 Health Insurance Payable - SEBB	-20,205.50	-19,969.00	-236.50
2158 LTD Payable	0.00	316.11	-316.11
2171 Use Tax Payable	8,527.69	8,234.82	292.87
2202 Loan Payable - short-term	0.00	62,894.93	-62,894.93
Total Other Current Liabilities	\$34,773.74	\$97,514.94	\$ -62,741.20
Total Current Liabilities	\$48,655.50	\$100,373.76	\$ -51,718.26
Long-Term Liabilities			
2501 Construction Loan Payable	469,476.60	467,528.87	1,947.73
Total Long-Term Liabilities	\$469,476.60	\$467,528.87	\$1,947.73
Total Liabilities	\$518,132.10	\$567,902.63	\$ -49,770.53

Pullman Community Montessori

Balance Sheet

As of January 31, 2022

	TOTAL		
	AS OF JAN 31, 2022	AS OF DEC 31, 2021 (PP)	CHANGE
Equity			
2998 Unrestricted Net Assets	447,957.24	447,957.24	0.00
2999 Restricted Net Assets	4,500.00	4,500.00	0.00
Net Revenue	-9,280.48	82,763.57	-92,044.05
Total Equity	\$443,176.76	\$535,220.81	\$ -92,044.05
TOTAL LIABILITIES AND EQUITY	\$961,308.86	\$1,103,123.44	\$ -141,814.58



	Metric <i>Description</i>	Result	Goal	Status	Notes
1.	Current Student Recruitment Count <i>Enrollment is the school's primary revenue driver</i>	79%	100%	○	<i>Current enrollment: 75 Budget: 94 SPED: 12.6 budget, 11.75 actual</i>
2.	Public Revenue Received as a % of overall budget <i>Measures rate of receipt of public funds to date</i>	36%	40%	○	<i>No TBIP or Transpo funding; enrollment variance has materialized</i>
3.	Private Revenue Received as a % of overall budget <i>Measures progress against fundraising goals</i>	43%	32%	○	<i>\$100k of donations helping buffer enrollment revenue loss and not receiving full WA Charters grant</i>
4.	Expenditures to date as a % of overall budget <i>Measures actual spending against planned spending</i>	36%	42%	○	<i>5 months into FY = 42%</i>
5.	Cash on Hand <i>Measures operational and financial stability</i>	\$129k	\$164k	○	<i>Cash is in a healthy position to meet financial obligations for the near future</i>

Additional notes for discussion:

Variations from updating enrollment have materialized; large ESSER \$39k reimbursement claim filed for February

Montessori coach salary payments have ended and SIA payments have begun; large batch of invoices from technology contractor arrived

Current fiscal year count of missing documentation: \$8k





Pullman Community Montessori 21/22 Proposed Budget Revision

Narrative

Why is a budget revision needed? Revenue: Enrollment is down 20.5 FTE, which mixed with other factors, has led to a drop in State apportionment of 243k in aggregate. Expenses: as we learn more about PCM's fiscal trends, we can update expenses to reflect reality and those trends.

What does a revision accomplish? This is managements updated vision for rest of year spending based on the new revenue reality.

What did management focus on? Making sure the program being offered is as true to the Montessori model as possible while still ending the year with at least 30 days cash to ensure short term fiscal viability.

Overall: extra Federal revenue and tight budget management by school staff has led to staffing being able to stay relatively flat in the face of large State revenue drops.

What should the Board focus on? Some important questions are: does this budget (1) meet the needs of students and staff? (2) set PCM up for short and long term fiscal sustainability?

Important reminder: a school isn't a business, if revenue drops by X, we cannot just make the same amount of cuts. Classes and programs must still be offered, and operational roles must continue. Cuts have been made where deemed possible without damaging the integrity of the program and model.

Summary

Revise (Change)

Grade Levels & Enrollment	Total FTE SPED FTE	FRL% SPED% TBIP%	Surplus / (Deficit)	Other Cash Effects	Ending Cash (08/31/22)
K-5 73.5 (-20.5)	12.1 (-0.9) 1	30% (-5%) 13.5% 4.9% (-6%)	Net income: -45k (-15k) Net cash effect: +2k (-11k)	Starting cash: 191k (+18k) Grant recognition cash effect: +103k (+45k)	193k 42 days (+4)

Key Data

Revision (Change)

Total Revenue	State Revenue	Federal Revenue	Private Revenue	Per Pupil General Apportionment	Per Pupil Revenue
1.73M (-113k)	952k (-241k)	518k (+136k)	260k (+19k)	11.2k (+671)	24k (+5k)

Total Expenses	Staffing Costs	School Operations (supplies)	Contractor Costs	Facility Costs	Per Pupil Expenditures
1.97M (-15k)	964k (-14k)	243k (-74k)	298k (+47k)	179k (-14k)	24k

Notable Budget Changes

Revenue

- A. Private foundations increased 19.5k
 - a. Lower than expected due to shift in enrollment strategy for 22-23 which results in a smaller WA Charters grant.
- B. State apportionment dropped 241k total, helped by 34.5k "Learn to Return" grant, private grants, and Federal funding
- C. CSP funding increased 117k, timing issue only, funding expected in FY20-21 not received until 21-22
- D. Other Federal funding increased 140k (Federal food revenue drop combined with increase in ESSER, e-rate, and CSP)
- E. Local donations reduced to 5k but original goal of 25k surpassed by 100k of grants; misc sales of good removed (7k)

Expenses

- F. Personnel salary costs decreased 14k, decreased MC and assistant FTE met with increased nurse FTE, lunch server FTE, and floating teacher additions; sub costs moved to in-house from contracted
- G. Back office support costs increased 65k increase from addition of SIA contract
- H. Various contractors: oversight fee 8k drop from revenue decrease and YMCA contract decrease of 9.7k; removed HSFC 9.5k cost
 - I. Furniture decreased 11k from drop in needed 22-23 supplies; actual drop is higher but there's an increase needed to accommodate 13k of 21-22 purchases
- J. Transportation costs decreased 24k, program didn't begin when anticipated
- K. School meals costs and revenues decreased about 45k to reflect actual student participation and Federal reimbursement rate
- L. Loan payments increased 44k from pay off of CSP bridge loan, originally thought to be paid back in summer 2021

Budget Revision - Summary		Original Budget	Change
Total Enrollment	73.5	94.00	(20.50)
Total Revenue	1,736,065	1,849,210	(113,145)
PnL Expenses	1,780,982	1,879,101	(98,118)
Total Expenses	1,973,110	1,988,872	(15,762)
Net Income	(44,918)	(29,891)	(15,027)
Revenue Per Pupil	24,801	19,672	5,128
General Apportionment Per Pupil	11,202	10,531	671
Expenses Per Pupil	28,187	21,158	7,029

2021-22 Budget Revision Detail		Original Budget	Change
REVENUES			
2000 - LOCAL SUPPORT - NON-TAX			
2200 - Sale Of Goods, Supplies, & Services	-	7,050	(7,050) E
2500 - Gifts Grants, and Donations (Local)	5,000	25,000	(20,000) E
TOTAL 2000 - LOCAL SUPPORT - NON-TAX	\$ 5,000	32,050	(27,050)
3000 - STATE REVENUE - GENERAL PURPOSE			
3100 - Apportionment	784,175	989,954	(205,779)
3121 - Special Education - General Apportionment	21,276	24,002	(2,726)
TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE	\$ 805,451	1,013,955	(208,505) B
4000 - STATE REVENUE - SPECIAL PURPOSE			
4121 - Special Education - State	94,758	122,818	(28,060)
4155 - Learning Assistance	13,012	29,742	(16,730)
4165 - Transitional Bilingual	-	6,343	(6,343)
4199 - Transportation - Operations	-	18,675	(18,675)
4201 - State - Misc Grants	37,151	-	37,151
Total 4000 - STATE REVENUE - SPECIAL PURPOSE	\$ 146,975	180,219	(33,244) B
5000 - FEDERAL REVENUE - RESTRICTED			
IDEA Funding	15,036	11,985	3,051
6198 - School Food Services	50,060	92,316	(42,255)
CSP	298,184	154,304	143,880 C, D
Federal - Misc Grants	30,720	30,720	- D
ESSER	104,941	75,000	29,941 D
TOTAL 5000 - FEDERAL REVENUE - RESTRICTED	\$ 518,139	381,985	136,154
8000 - OTHER ENTITIES			
8200 - Private Foundations	260,500	241,000	19,500 A
TOTAL 8000 - OTHER ENTITIES	\$ 260,500	241,000	19,500
TOTAL REVENUE	\$ 1,736,065	\$ 1,849,210	(113,145)

EXPENSES		Original Budget	Change
ADMINISTRATIVE STAFF PERSONNEL COSTS			
Instructional Management	32,500	80,000	-47,500
Administrative Staff	49,815	45,000	4,815
TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS	\$ 172,315	215,000	-42,685 F
INSTRUCTIONAL PERSONNEL COSTS			
Teachers - Regular	273,914	249,301	24,613
Teaching Assistants	57,938	91,833	-33,896
Substitute Teachers	11,250	0	11,250
Other - Instructional	6,800	15,200	-8,400
TOTAL INSTRUCTIONAL PERSONNEL COSTS	\$ 414,400	420,833	-6,433 F
NON-INSTRUCTIONAL PERSONNEL COSTS			
Other - Non-Instructional	67,216	20,000	47,216
TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS	\$ 67,216	34,720	32,496 F
TOTAL PERSONNEL SALARY COSTS	\$ 653,931	670,553	-16,622 F
PAYROLL TAXES AND BENEFITS			
TOTAL PAYROLL TAXES AND BENEFITS	\$ 310,590	307,867	2,723 F
TOTAL PERSONNEL, TAX & BENEFIT EXPENSES	\$ 964,521	978,420	-13,899 F

CONTRACTED SERVICES

Oversight Fee (3%)	27,458	35,825	-8,367 H
Substitute Teachers	-	11,250	-11,250 H
Back Office	161,000	96,000	65,000 G
Afterschool	27,316	37,070	-9,754 H
Food Service Management Company	-	9,500	-9,500 H
Tech support	22,000	20,000	2,000 H

TOTAL CONTRACTED SERVICES	\$ 298,794	251,095	47,699
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SCHOOL OPERATIONS

Equipment / Furniture	BS item	58,000	-11,290 I
Transportation (student)	15,000	39,600	-24,600 J
School Meals / Lunch	60,511	106,278	-45,767 K

TOTAL SCHOOL OPERATIONS	\$ 243,417	317,274	-73,857
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FACILITY OPERATION & MAINTENANCE

Financing Costs (Loan Payments - Interest)	577	20,250	43,798 L
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TOTAL FACILITY OPERATION & MAINTENANCE	\$ 179,367	193,243	-13,876
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RESERVES / CONTIGENCY

	-	44,185	-44,185
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Total Expenses	\$ 1,686,099	1,784,218	-98,118
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Net Income - Accrual Basis	\$ (44,918)	-29,891	-15,027
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Cash-Basis Adjustments

Liabilities

Deferred Revenue - Revenue Recognized	(160,500)	(216,000)	55,500
Deferred Revenue / AR -Cash Received	264,285	274,500	(10,215)
Loan Withdrawals	40,573	-	40,573
Principal Loan Payments	(64,048)	-	43,798 L
Depreciation - Add back	94,883	94,883	-

Total Liability Adjustments	\$ 175,193	\$ 153,383	\$ 129,656
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Assets

Renovation costs - Construction	56,369	-	56,369
Prepays - Contractors	25,000	37,070	(12,070)
Equipment/Furniture	46,710	72,701	(25,991)

Total Asset Adjustments	\$ 128,079	\$ 109,771	\$ 18,308
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Total Cash Effects	\$ 47,114	\$ 43,612	\$ 3,502
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Final Cash Effects	\$ 2,196	\$ 13,721	\$ (11,525)
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Budget Overview

Pullman Community Montessori Budget Summary

Revenue	Amount	%	Original	Change
Local Support	\$ 5,000	0%	\$ 32,050	\$ (27,050)
State Revenue - General	\$ 784,175	45%	\$ 989,954	\$ (205,779)
State Revenue - Special Purpose	\$ 168,251	10%	\$ 204,221	\$ (35,970)
Federal Revenue	\$ 518,139	30%	\$ 381,985	\$ 136,154
Grants & Other Sources	\$ 260,500	15%	\$ 241,000	\$ 19,500
Total Revenue	\$ 1,736,065		\$ 1,849,210	\$ (113,145)

Expenses	Amount	%	Original	Change
Salaries	\$ 653,931	37%	\$ 670,553	\$ (16,622)
Personnel Taxes & Benefits	\$ 310,590	17%	\$ 307,867	\$ 2,723
Contracted Services	\$ 298,794	17%	\$ 251,095	\$ 47,699
School Operations	\$ 243,417	14%	\$ 317,274	\$ (73,857)
Facility Operations & Maintenance	\$ 179,367	10%	\$ 193,243	\$ (13,876)
Depreciation	\$ 94,883	5%	\$ 94,883	\$ -
Reserves / Contingency	\$ -	0%	\$ 44,185.32	\$ (44,185)
PnL Expenditures	\$ 1,780,982		\$ 1,879,101	\$ (98,118)
Operating Net Income	\$ (44,918)		\$ (29,891)	\$ (15,027)

Balance Sheet Expenses	Amount	Original	Change
Leasehold improvements	\$ 56,369	\$ -	\$ 56,369
Principal Loan Payments	\$ 64,048	\$ -	\$ 64,048
Capitalized Furniture / Equipment	\$ 46,710	\$ 72,701	\$ (25,991)
Prepays (Contractors)	\$ 25,000	\$ 37,070	\$ (12,070)
Balance Sheet Expenditures	\$ 192,128	\$ 109,771	\$ 82,357

Balance Sheet Cash Effects	Amount	Original	Change
Loan Withdrawal	\$ 40,573	\$ -	\$ 40,573
PY Recognized Revenue Received	\$ 103,785	\$ 58,500	\$ 45,285
Depreciation (non-cash expense)	\$ 94,883	\$ 94,883	\$ -
Total Cash Effects	\$ 239,241	\$ 153,383	\$ 85,858
Final Cash Effect	\$ 2,196	\$ 43,612	\$ (26,389)
Beginning Cash	\$ 191,098	\$ 173,947	\$ 17,151
Ending Cash	\$ 193,294	\$ 187,668	\$ 5,626
Days Cash	42	38	4

Budget Detail

SUMMARY	
Total Enrollment	70.0
Total Revenue	1,736,065
Total Expenses	1,686,099
Net Income	49,965
Revenue Per Pupil	24,801
General Apportionment Per Pupil	11,202
Expenses Per Pupil	24,087

2021-22 Budget Detail		YEAR 1	Description of Assumptions
REVENUES		2021-22	
2000 - LOCAL SUPPORT - NON-TAX			
2200 - Sale Of Goods, Supplies, & Services	-		Misc school feels & sales
2500 - Gifts Grants, and Donations (Local)	5,000		Local donations
2298 - Local lunch sales	-		All 21-22 meals are reimbursed at the free rate, no local lunch sales
TOTAL 2000 - LOCAL SUPPORT - NON-TAX	\$ 5,000		
3000 - STATE REVENUE - GENERAL PURPOSE			
3100 - Apportionment	784,175		Based on 73.50 AAFTF (current is 74)
3121 - Special Education - General Apportionment	21,276		
TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE	\$ 805,451		
4000 - STATE REVENUE - SPECIAL PURPOSE			
4121 - Special Education - State	94,758		SPED Count: 12
4155 - Learning Assistance	13,012		
4165 - Transitional Bilingual	-		21-22 TBIP application not complete
4174 - Highly Capable	2,054		
4198 - School Food Service	-		
4199 - Transportation - Operations	-		
4201 - State - Misc Grants	37,151		Learn to return + Meals grants
Total 4000 - STATE REVENUE - SPECIAL PURPOSE	\$ 146,975		
5000 - FEDERAL REVENUE - RESTRICTED			
Title I	16,512		
Title II	2,686		
Title III & IV	-		
IDEA Funding	15,036		
6198 - School Food Services	50,060		Based on 65% participation; pro-rated for no Aug/Sep rev
CSP	298,184		
Federal - Misc Grants	30,720		E-rate emergency connectivity funding
ESSER	104,941		ESSER III
TOTAL 5000 - FEDERAL REVENUE - RESTRICTED	\$ 518,139		
8000 - OTHER ENTITIES			
8200 - Private Foundations	260,500		WA Charters + 2 \$50k donations
TOTAL 8000 - OTHER ENTITIES	\$ 260,500		
TOTAL REVENUE	\$ 1,736,065		
EXPENSES			
ADMINISTRATIVE STAFF PERSONNEL COSTS			
Executive Management	90,000		Head of School
Instructional Management	32,500		Montessori Coach
Administrative Staff	49,815		Office Manager
TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS	\$ 172,315		
INSTRUCTIONAL PERSONNEL COSTS			
Teachers - Regular	273,914		
Teachers - SPED	64,499		
Teaching Assistants	57,938		
Substitute Teachers	11,250		
Other - Instructional	6,800		Summer PD
TOTAL INSTRUCTIONAL PERSONNEL COSTS	\$ 414,400		
NON-INSTRUCTIONAL PERSONNEL COSTS			
Other - Non-Instructional	67,216		Lunch server & Nurse
TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS	\$ 67,216		
TOTAL PERSONNEL SALARY COSTS	\$ 653,931		
PAYROLL TAXES AND BENEFITS			
Social Security	40,544		
Medicare	9,482		
State Unemployment	9,025		
Paid Family Medical Leave (State)	1,635		
Worker's Compensation Insurance	6,539		
Federal Unemployment	3,924		
SEBB	151,008		
SERS (Classified Retirement)	24,659		
TRS (Certificated Retirement)	63,774		
TOTAL PAYROLL TAXES AND BENEFITS	\$ 310,590		
TOTAL PERSONNEL, TAX & BENEFIT EXPENSES	\$ 964,521		

	56%	
CONTRACTED SERVICES		
Accounting / Audit	18,000	SAO (\$12k) + CPA (\$6k) audits
Legal	5,000	Flat yearly "in case" amount
Oversight Fee (3%)	27,458	Calculates as a % of total revenue for lines 3100, 3121, 4121, 4155, 4165, 4174 & 4199
Substitute Teachers	-	Subs handled in-house
Student Health	-	Nurse hired in-house
Back Office	161,000	JGP + SIA
Special Ed	38,020	Presence Learning, TMC contracts; other misc SPED costs
Program Support / PD		NCMPS, Nautilus, TSS
Afterschool	27,316	YMCA
Food Service Management Company	-	HSFC contract ended
Tech support	22,000	Galexis
TOTAL CONTRACTED SERVICES	<u>\$ 298,794</u>	
SCHOOL OPERATIONS		
Board Expenses	11,250	Yearly Board OnTrack + supplies
Classroom / Teaching Supplies & Materials	60,500	Includes \$25k of 21-22 supplies not paid in FY20-21 + the supplies for 22-23 (\$35.5k)
Special Ed Supplies & Materials	4,725	Estimate per SPED student (\$500)
Textbooks / Workbooks	5,250	\$75 per student
Equipment / Furniture		Office, common, kitchen and classroom furniture (\$33k for 22-23 needs, \$13k for 21-22 purchases) -
Internet / Phone	7,680	Internet / phone costs: \$490/mo. (\$300/mo internet, \$190/mo for VOIP, \$150/mo classroom phones);
Technology Hardware	17,206	4 laptops, 2 desktops, 1 charging cart; includes \$10k of 21-22 supplies not purchased in FY20-21
Technology Software	24,450	Skyward (\$15k), Adobe, Smartsheet, Microsoft, etc
Student Testing & Assessment	3,225	MAP tests & Reflection services
Field Trips	6,650	\$95 per student
Transportation (student)	15,000	Estimate to purchase bus & training + maintenance
Student Services - other	1,750	\$25 per student for clubs, dances, other school events
Office Expense	8,000	Flat amount for pens, hole punchers, etc
Staff Development	2,420	\$200 Per employee
Staff Recruitment	2,000	Flat amount for fingerprints and background checks
Student Recruitment / Marketing	3,000	Flat amount
School Meals / Lunch	60,511	Based on per student cost at 65% participation
Travel (Staff)	300	Flat amount
Fundraising	5,000	Database renewal costs, gift processing fees, printing of collateral, event costs
Dues & Memberships	2,000	WA Charters (\$5 per student), various fees (\$1.5k)
Printer	2,500	Printer rental costs + supplies (paper & staples)
TOTAL SCHOOL OPERATIONS	<u>\$ 243,417</u>	
FACILITY OPERATION & MAINTENANCE		
Insurance	12,500	Property, general liability, etc
Janitorial Services	4,053	Supplies only; services provided by Gladish
Building and Land Rent / Lease	159,238	Based on Gladish rent agreement
Repairs & Maintenance	3,000	Covered by landlord; flat amount for incidentals
Security Services	-	Not needed
Utilities	-	Covered by landlord
Financing Costs (Loan Payments - Interest)	577	Raza loan interest
TOTAL FACILITY OPERATION & MAINTENANCE	<u>\$ 179,367</u>	
RESERVES / CONTINGENCY	-	Attrition - 3% of State funding; Y1 removed (revenue already updated to actual)
Total Expenses	<u>\$ 1,686,099</u>	
Operating Net Income	<u>\$ 49,965</u>	
DEPRECIATION / AMORTIZATION	94,883	
Net Income - Accrual Basis	<u>\$ (44,918)</u>	

Cash-Basis Adjustments

Liabilities

Deferred Revenue - Revenue Recognized
 Deferred Revenue / AR -Cash Received

(160,500)
264,285
40,573
(64,048)
94,883
\$ 175,193

Grant revenue recognized but funds not received
 Actual grant revenue funds received - if recognized in a prior year
 21-22: includes \$190k of WA Charters grant recognized in 20-21 and \$74k of CSP revenue recognized in Aug 21
 Increases cash
 Loan payments - Principal (only affects the balance sheet)
 Depreciation is not a cash expense and gets "added back" for cash effect calculations

Total Liability Adjustments

Assets

Renovation costs - Construction
 Prepaids - Contractors
 Equipment/Furniture

56,369
25,000
46,710
\$ 128,079

Final construction costs paid during FY21-22; includes \$6k pager system
 Contractor costs that are paid upfront for a full year of service are recorded as prepaid assets and
 Large furniture and equipment purchases are recorded as assets and depreciated over time

Total Asset Adjustments

Total Cash Effects

\$ 47,114

Final Cash Effects

\$ 2,196

**Pullman Community Montessori Charter School
Board Resolution**

BUDGET EXTENSION

WHEREAS, WAC 392-123-072 permits a second class district board of directors to petition OSPI to increase the amount of appropriation from any fund, and

WHEREAS, the Pullman Community Montessori Charter School #38901 has unexpected Federal revenues and corresponding expenses in the General Fund for the 2021-22 school year will require an increase in appropriation of forty eight nine hundred seventy two dollars (\$48,972), and

WHEREAS, the General Fund beginning cash/fund balance plus anticipated revenues is sufficient to provide for the additional expenditures,

THEREFORE, BE IT RESOLVED the Board of Directors of Pullman Community Montessori Charter School, Whitman County, Washington, hereby petition OSPI to increase the 2021-22 General Fund appropriation amount from \$1,988,872 to \$ 2,037,844

DATED this 22nd day of February 2022

APPROPRIATION LEVEL

A. General Fund \$ 2,037,844

APPROVED by the Board of Directors of Pullman Community Montessori Charter School, in a regular meeting thereof held on the 22nd day of February 2022.

President

Date

Treasurer

Date

Secretary

Date